

FREE TRADE AGREEMENT
BETWEEN
NEW ZEALAND
AND
THE UNITED KINGDOM OF GREAT BRITAIN AND
NORTHERN IRELAND

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PREAMBLE

New Zealand and the United Kingdom of Great Britain and Northern Ireland (“the United Kingdom”), hereinafter each individually referred to as a “Party” or collectively as the “Parties”,

CONSCIOUS of their longstanding and strong partnership based on common principles and values, and of their important economic, trade, and investment relationship;

RESOLVING to strengthen their economic relations, further liberalise and expand bilateral trade and investment;

SEEKING to establish clear and mutually advantageous rules governing their trade and investment, to promote a predictable business environment and open and fair competition, and eliminate barriers between them;

RECOGNISING the unique relationship that exists between Māori and the United Kingdom, noting that representatives of the British Crown and Māori were the original signatories to Te Tiriti o Waitangi/The Treaty of Waitangi whilst acknowledging that the New Zealand Crown has now succeeded the British Crown and assumed all rights and obligations under that Treaty;

ACKNOWLEDGING that Te Tiriti o Waitangi/The Treaty of Waitangi is a foundational document of constitutional importance to New Zealand;

DETERMINED to build on their rights and obligations under the WTO Agreement and other international agreements relating to matters covered by this Agreement to which both Parties are party;

RESOLVING to promote transparency, good governance, and the rule of law, and prevent and combat bribery and corruption in international trade and investment;

RECOGNISING the Parties’ respective autonomy and right to regulate within their territories in order to achieve legitimate public policy objectives such as the protection and promotion of public health, public morals, animal welfare, labour standards, safety, the environment including climate change, and in the case of New Zealand meeting its Te Tiriti o Waitangi/The Treaty of Waitangi obligations;

RECOGNISING the importance of mutually supportive trade and environmental policies and of taking urgent action to protect the environment, reaffirming each Party’s commitments under multilateral environment agreements including the *United Nations Framework Convention on Climate Change* (UNFCCC) and the *Paris Agreement*;

SEEKING to increase women's access to and ability to fully benefit from the opportunities created by this Agreement and to support the conditions for women to participate equitably in global, regional, and domestic economies;

RECOGNISING the value of Māori leadership and economy, and the challenges that exist for Māori in accessing international trade and economic opportunities, including in digital trade;

RECOGNISING that small and medium-sized enterprises contribute significantly to economic growth but often face barriers to trading internationally and require support to participate in and benefit from the opportunities created by this Agreement;

AFFIRMING the importance of coherent and mutually supportive trade and labour policies, including the promotion of adherence to internationally recognised labour rights, and of full and productive employment and decent work for all;

SEEKING to emphasise the importance of sustainable development in promoting inclusive economic growth;

RECOGNISING the importance of promoting consumer protection to enhance consumer trust and participation in trade, including online, as well as encouraging cooperation between relevant authorities;

NOTING the importance of facilitating new opportunities, addressing unjustified barriers, promoting trust and certainty for businesses and consumers in digital trade, including by cooperating on digital innovation and emerging technologies to ensure this can be achieved;

RECOGNISING the importance of ensuring certainty for service suppliers, including by enabling the temporary entry of business persons to supply services in each of the Parties' territories; and

SEEKING to ensure emerging and future trade and investment challenges and opportunities are addressed, and the Parties' priorities are further advanced over time,

HAVE AGREED as follows:

CHAPTER 1

INITIAL PROVISIONS AND GENERAL DEFINITIONS

Article 1.1

Establishment of a Free Trade Area

The Parties, consistent with Article XXIV of GATT 1994 and Article V of GATS, hereby establish a free trade area in accordance with this Agreement.

Article 1.2

Relation to Other Agreements

1. Each Party affirms its existing rights and obligations with respect to each other under existing bilateral and multilateral agreements to which both Parties are party, including the WTO Agreement.
2. Unless otherwise provided in this Agreement, in the event of any inconsistency between this Agreement and other agreements to which both Parties are party, the Parties shall immediately consult with each other with a view to finding a mutually satisfactory solution.
3. For as long as the Protocol on Ireland/Northern Ireland to the *Agreement on the Withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community*, signed in London and Brussels on 24 January 2020 (“Protocol”) is in force,¹ nothing in this Agreement shall preclude the United Kingdom from adopting or maintaining measures, or refraining from doing so, further to the Protocol, and amendments thereto and subsequent agreements replacing parts thereof, provided that such measures, or the absence of such measures, are not used as a means of arbitrary or unjustified discrimination against the other Party or as a disguised restriction on trade.
4. On request of either Party, the Parties shall hold consultations, in relation to the effects of a measure described in paragraph 3 the United Kingdom has adopted, or absence thereof,² on this Agreement and seek a mutually acceptable solution.³

¹ The Parties note in particular that arrangements for democratic consent specified at Article 18 of the Protocol may result in Articles 5 to 10, and other provisions of the Protocol dependent on the same Articles for their application, ceasing to apply to the United Kingdom in accordance with the arrangements specified at Article 18.

² For greater certainty, this refers to a measure described in paragraph 3 which is adopted after entry into force of this Agreement or the absence of such measure.

³ This paragraph is without prejudice to Article 29.5 (Provision of Information – Transparency).

Article 1.3 General Definitions

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

“AD Agreement” means the *Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994* in Annex 1A to the WTO Agreement;

“Agreement” means the *Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and New Zealand*;

“central level of government” means:

- (a) for New Zealand, the national level of government;
- (b) for the United Kingdom, her Majesty’s Government of the United Kingdom of Great Britain and Northern Ireland;

“covered investment” means, with respect to a Party, an investment in its territory of an investor of the other Party, made in accordance with the applicable law at the time the investment is made,⁴ in existence as of the date of entry into force of this Agreement or established, acquired, or expanded thereafter;

“customs authority” means:

- (a) with respect to New Zealand, the New Zealand Customs Service or its successor;
- (b) with respect to the United Kingdom, Her Majesty’s Revenue and Customs or its successor or, where relevant, any other authority responsible for customs matters within its territory. For greater certainty, with respect to the provisions of this Agreement which apply to the Bailiwick of Guernsey, the Bailiwick of Jersey, or the Isle of Man, “customs authority” shall also mean:
 - (i) with respect to the Bailiwick of Jersey, the Jersey Customs & Immigration Service or its successor;
 - (ii) with respect to the Bailiwick of Guernsey, Guernsey Customs & Excise or its successor; and
 - (iii) with respect to the Isle of Man, the Customs and Excise Division of the Isle of Man Treasury or its successor;

⁴ For greater certainty, minor or technical breaches of law shall not deprive investors and covered investments of treaty protection.

“customs duty” includes any duty or charge of any kind imposed on or in connection with the importation of a good, and any form of surtax or surcharge imposed in connection with such importation, but does not include any:

- (a) charge equivalent to an internal tax imposed consistently with Article III:2 of GATT 1994;
- (b) antidumping or countervailing duty applied consistently with the provisions of Article VI of GATT 1994, the AD Agreement, and the SCM Agreement; or
- (c) fee or other charge in connection with the importation commensurate with the cost of services rendered;

“Customs Valuation Agreement” means the *Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994* in Annex 1A to the WTO Agreement;

“days” means calendar days, including weekends and holidays;

“enterprise” means any entity constituted or organised under applicable law, whether or not for profit, and whether privately or governmentally owned or controlled, including a corporation, trust, partnership, sole proprietorship, joint venture, association, or similar organisation;

“existing” means in effect on the date of entry into force of this Agreement;

“GATS” means the *General Agreement on Trade in Services* in Annex 1B to the WTO Agreement;

“GATT 1994” means the *General Agreement on Tariffs and Trade 1994* in Annex 1A to the WTO Agreement. For greater certainty, references in this Agreement to articles in GATT 1994 include the interpretative notes;

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

“goods of a Party” means domestic products as these are understood in GATT 1994, or such goods as the Parties may agree, and includes originating goods of a Party;

“government procurement” means the process by which a government obtains the use of or acquires goods or services, or any combination thereof, for governmental purposes and not with a view to commercial sale or resale or use in the production or supply of goods or services for commercial sale or resale;

“Harmonized System” or **“HS”** means the Harmonized Commodity Description and Coding System, including its General Rules of Interpretation, Section Notes, Chapter Notes, and Subheading Notes;

“heading” means the first four digits in the tariff classification number under the Harmonized System;

“Joint Committee” means the New Zealand – United Kingdom Joint Committee established under Article 30.1 (Establishment of the Joint Committee – Institutional Provisions);

“measure” includes any law, regulation, procedure, requirement, or practice;

“national” means:

- (a) for New Zealand, a citizen of New Zealand under its laws or a natural person who has the right of permanent residence in New Zealand;
- (b) for the United Kingdom, a British Citizen in accordance with its applicable laws and regulations, or a permanent resident;

“OECD” means the Organisation for Economic Co-operation and Development;

“originating good” or **“originating material”** means a good that qualifies as originating under the rules of origin in Chapter 3 (Rules of Origin and Origin Procedures);

“person” means a natural person or an enterprise;

“person of a Party” means a national or an enterprise of a Party;

“recovered material” means a material comprising one or more individual parts that results from:

- (a) the disassembly of a used good into individual parts; and
- (b) the cleaning, testing, or other processing of those individual parts as necessary for improvement to sound working condition;

“regional level of government” means:

- (a) for New Zealand: the term regional level of government is not applicable;
- (b) for the United Kingdom:
 - (i) England, Northern Ireland, Scotland, or Wales; or
 - (ii) Her Majesty’s Government of the United Kingdom of Great Britain and Northern Ireland in respect of England,

Northern Ireland, Scotland, or Wales, but not the United Kingdom as a whole;

“remanufactured goods” means a good that:

- (a) is entirely or partially comprised of recovered materials;
- (b) has similar life expectancy and performance compared to the equivalent good when new; and
- (c) has a warranty similar to that applicable to such a good when new;

“Safeguards Agreement” means the *Agreement on Safeguards* in Annex 1A to the WTO Agreement;

“sanitary or phytosanitary measure” means any measure referred to in paragraph 1 of Annex A to the *Sanitary and Phytosanitary Agreement* in Annex 1A to the WTO Agreement;

“Sanitary Agreement” means the *Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of New Zealand on Sanitary Measures Applicable to Trade in Live Animals and Animal Products* done at London on 21 January 2019;

“SCM Agreement” means the *Agreement on Subsidies and Countervailing Measures* in Annex 1A to the WTO Agreement;

“SME” means a small and medium-sized enterprise, including a micro-sized enterprise;

“state enterprise” means an enterprise that is owned, or controlled through ownership interests, by a Party;

“subheading” means the first six digits in the tariff classification number under the Harmonized System;

“territory” means:

- (a) for New Zealand, the territory of New Zealand and the exclusive economic zone, seabed, and subsoil over which it exercises sovereign rights with respect to natural resources in accordance with international law, but does not include Tokelau;
- (b) in respect of the United Kingdom:
 - (i) the territory of the United Kingdom of Great Britain and Northern Ireland including its territorial sea and airspace;

- (ii) all the areas beyond the territorial sea of the United Kingdom, including the seabed and subsoil of those areas, over which the United Kingdom may exercise sovereign rights or jurisdiction in accordance with international law;
- (iii) the Bailiwick of Guernsey, the Bailiwick of Jersey, and the Isle of Man (including their airspace and the territorial sea adjacent to them), territories for whose international relations the United Kingdom is responsible, as regards the following provisions in their entirety, unless otherwise provided in this Agreement:
 - (A) Chapter 2 (National Treatment and Market Access for Goods), including Annex 2A (Schedule of Tariff Commitments for Goods);
 - (B) Chapter 3 (Rules of Origin and Origin Procedures);
 - (C) Chapter 4 (Customs Procedures and Trade Facilitation);
 - (D) Chapter 5 (Sanitary and Phytosanitary Measures); and
 - (E) Chapter 6 (Animal Welfare); and
- (iv) any territory for whose international relations the United Kingdom is responsible and to which this Agreement is extended or further extended in accordance with Article 33.6 (Territorial Extension – Final Provisions);

“TRIPS Agreement” means the *Agreement on Trade-Related Aspects of Intellectual Property Rights* in Annex 1C to the WTO Agreement;⁵

“WTO” means the World Trade Organization; and

“WTO Agreement” means the *Marrakesh Agreement Establishing the World Trade Organization* done at Marrakesh on 15 April 1994.

⁵ For greater certainty, TRIPS Agreement includes any waiver in force between the Parties of any provision of the TRIPS Agreement granted by WTO members in accordance with the WTO Agreement.

CHAPTER 2

NATIONAL TREATMENT AND MARKET ACCESS FOR GOODS

Article 2.1 Definitions

For the purposes of this Chapter:

“advertising films and recordings” means recorded visual media or audio materials, consisting essentially of images or sound, showing the nature or operation of goods or services offered for sale or lease by a person of a Party, provided that those materials are of a kind suitable for exhibition to prospective customers but not for broadcast to the general public;

“commercial samples of negligible value” means commercial samples as determined by a Party to be either having a value, individually or in the aggregate as shipped, of not more than the amount specified in a Party’s laws, regulations, or procedures governing temporary admission, or being so marked, torn, perforated, or otherwise treated that they are unsuitable for sale or use except as commercial samples;

“consular transactions” means the procedure of obtaining from a consul of the importing Party in the territory of the exporting Party, or in the territory of a non-party, a consular invoice or a consular visa for a commercial invoice, certificate of origin, manifest, shipper’s export declaration, or any other customs documentation in connection with the importation of the good;

“customs duty” includes any duty or charge of any kind imposed on or in connection with the importation of a good, and any form of surtax or surcharge imposed in connection with such importation, but does not include any:

- (a) charge equivalent to an internal tax imposed consistently with Article III:2 of GATT 1994;
- (b) anti-dumping or countervailing duty applied consistently with the provisions of Article VI of GATT 1994, the AD Agreement, and the SCM Agreement; or
- (c) fee or other charge in connection with the importation commensurate with the cost of services rendered;

“duty-free” means free of customs duty;

“export licensing procedures” means administrative procedures, requiring the submission of an application or other documentation, other than that generally required for customs clearance purposes, to the relevant administrative body of the

exporting Party as a prior condition for exportation from the territory of the exporting Party;

“goods of a Party” means domestic products as these are understood in GATT 1994 or such goods as the Parties may agree, and includes originating goods of a Party;

“goods temporarily admitted for sports purposes” means sports requisites for use in sports contests, demonstrations, or training in the territory of the Party into whose territory those goods are admitted;

“Import Licensing Agreement” means the *Agreement on Import Licensing Procedures* in Annex 1A to the WTO Agreement;

“import licensing procedures” means an administrative procedure requiring the submission of an application or other documentation, other than that generally required for customs clearance purposes, to the relevant administrative body of the importing Party as a prior condition for importation into the territory of the importing Party;

“performance requirement” means a requirement that:

- (a) a given level or percentage of goods or services be exported;
- (b) domestic goods or services of the Party granting an import licence be substituted for imported goods;
- (c) a person benefiting from a requirement for an import licence purchase other goods or services in the territory of the Party that grants the import licence or accord a preference to domestically produced goods;
- (d) a person benefiting from a requirement for an import licence produce goods or supply services in the territory of the Party that grants the import licence, with a given level or percentage of domestic content;
or
- (e) relates in any way the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows,

but does not include a requirement that an imported good be:

- (f) subsequently exported;
- (g) used as a material in the production of another good that is subsequently exported;
- (h) substituted by an identical or similar good used as a material in the production of another good that is subsequently exported; or

- (i) substituted by an identical or similar good that is subsequently exported; and

“printed advertising materials” means those goods classified in Chapter 49 of the Harmonized System, including brochures, pamphlets, leaflets, trade catalogues, yearbooks published by trade associations, tourist promotional materials, and posters, that are used to promote, publicise, or advertise a good or service, are essentially intended to advertise a good or service, and are supplied free of charge.

Article 2.2 Scope

Unless otherwise provided in this Agreement, this Chapter shall apply to trade in goods between the Parties.

Article 2.3 National Treatment

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

Article 2.4 Classification of Goods

For the purposes of this Agreement, the classification of goods in trade between the Parties shall be governed by each Party’s respective tariff nomenclature in conformity with the Harmonized System.

Article 2.5 Elimination of Customs Duties

1. Unless otherwise provided in this Agreement, neither Party shall increase any existing customs duty on any good above the applicable rate for such good as set out in Annex 2A (Schedule of Tariff Commitments for Goods), or adopt any new customs duty on an originating good of the other Party. For greater certainty, the applicable rate refers to the base rate under this Agreement and the applicable tariff reductions to a level below the base rate in subsequent years of the Agreement being in force, as set out in Annex 2A (Schedule of Tariff Commitments for Goods).

2. Unless otherwise provided in this Agreement, each Party shall eliminate customs duties on originating goods of the other Party in accordance with the tariff elimination Schedules and the staging categories in Annex 2A (Schedule of Tariff Commitments for Goods).
3. For each good, the base rate of customs duty to which successive reductions under paragraph 1 are to be applied shall be specified in Annex 2A (Schedule of Tariff Commitments for Goods).
4. Where and for so long as a Party's applied most-favoured-nation customs duty is lower than the rate calculated pursuant to paragraph 1, the customs duty rate to be applied pursuant to this Agreement to originating goods of the other Party shall be calculated as equal to the importing Party's applied most-favoured-nation customs duty.

Article 2.6 **Accelerated Tariff Elimination**

1. At the request of a Party, the Parties shall consult to consider accelerating the elimination of customs duties on originating goods as set out in their Tariff Schedules in Annex 2A (Schedule of Tariff Commitments for Goods).
2. An agreement by the Parties following consultation under paragraph 1 to accelerate the elimination of customs duties on originating goods shall supersede any duty rate determined pursuant to their Schedules for such goods, and shall enter into force on such date or dates as may be agreed between them after the Parties have exchanged written notifications advising that they have completed the necessary internal legal procedures to give effect to that agreement.
3. A Party may, at any time, unilaterally accelerate the elimination of customs duties on originating goods of the other Party set out in its Tariff Schedule in Annex 2A (Schedule of Tariff Commitments for Goods). A Party shall inform the other Party as early as practicable before the new rate of customs duty takes effect.
4. For greater certainty, a Party may raise a customs duty to the level for a specific year as set out in Annex 2A (Schedule of Tariff Commitments for Goods) following a unilateral reduction as set out in paragraph 3.

Article 2.7 **Goods Re-Entered After Repair or Alteration**

1. Neither Party shall apply a customs duty to a good, regardless of its origin, that re-enters its territory after that good has been temporarily exported from

its territory to the territory of the other Party for repair or alteration, regardless of whether the repair or alteration:

- (a) could be performed in the territory of the Party from which the good was exported for repair or alteration; or
 - (b) has increased the value of the good.
2. Paragraph 1 does not apply to:
- (a) a good that has not entered into free circulation¹ in a Party prior to being exported for repair or alteration; or
 - (b) any materials used in the repair or alteration which were not in free circulation of the Party undertaking the repair or alteration, unless a payment equivalent to the applicable duty for that material to enter into free circulation has subsequently been made.
3. Neither Party shall apply a customs duty to a good, regardless of origin, imported temporarily from the customs territory of the other Party for repair or alteration.
4. For the purposes of this Article, “repair or alteration” does not include an operation or process that:
- (a) destroys a good’s essential characteristics or creates a new or commercially different good;
 - (b) transforms an unfinished good into a finished good; or
 - (c) substantially changes the technical performance or function of a good.

Article 2.8
Duty-Free Entry of Commercial Samples of Negligible Value and Printed Advertising Materials

Each Party shall grant duty-free entry to commercial samples of negligible value and printed advertising material imported from the territory of the other Party, regardless of their origin, but may require that:

- (a) commercial samples of negligible value be imported solely for the solicitation of orders for goods, or services provided from the territory, of the other Party or a non-party; or

¹ In “free circulation” means the good has cleared customs, applicable duties have been paid, and the good is available for use in the domestic market of the importing Party.

- (b) printed advertising material be imported in packets that each contain no more than one copy of the material and that neither that material nor those packets form part of a larger consignment.

Article 2.9

Temporary Admission of Goods

1. Each Party shall grant temporary admission with total conditional relief from import duties, in its laws and regulations, for the following goods, regardless of their origin:
 - (a) goods intended for display or use including their component parts, ancillary apparatus, and accessories at exhibitions, fairs, meetings, demonstrations, or similar events;
 - (b) professional equipment, including equipment for the press or for sound or television broadcasting, software, cinematographic equipment, and any ancillary apparatus or accessories for the equipment mentioned above that is necessary for carrying out the business activity, trade, or profession of a person visiting the territory of the Party to perform a specified task;
 - (c) containers,² commercial samples, advertising films, and recordings;
 - (d) goods imported for sports purposes;
 - (e) goods imported for humanitarian purposes, that being medical, surgical and laboratory equipment, and relief consignments, such as vehicles and other means of transport, blankets, tents, or other goods of prime necessity, forwarded as aid to those affected by natural disaster and similar catastrophes; and
 - (f) animals imported for specific purposes (dressage, training, breeding, shoeing or weighing, veterinary treatment, testing (for example, with a view to purchase), participation in shows, exhibitions, contests, competitions or demonstrations, entertainment (circus animals, etc.), touring (including pet animals of travellers), exercise of function (police dogs or horses, detector dogs, dogs for the blind, etc.), rescue operations, performance of work or transport, and medical purposes (delivery of snake poison, etc.)).
2. Each Party shall, at the request of the person concerned and for reasons its customs administration considers valid, extend the time limit for duty-free temporary admission beyond the period initially fixed.

² As defined in Annex B.3, Chapter 1, Article 1, paragraph (c) of the *Convention on Temporary Admission* done at Istanbul on 26 June 1990.

3. Neither Party shall condition the duty-free temporary admission of goods referred to in paragraph 1, other than to require that those goods:
 - (a) are intended for re-exportation without having undergone any change except normal depreciation due to the use made of them;
 - (b) are used solely by or under the personal supervision of a national or resident of the other Party in the exercise of the business activity, trade, profession, or sport of that person of the other Party;
 - (c) are not sold or leased while in its territory;
 - (d) are accompanied by a security, if requested by the importing Party, in an amount no greater than the charges that would otherwise be owed on entry or final importation, releasable on exportation of the goods;
 - (e) be exported on or before the departure of the person referenced in subparagraph (b), or within such other period reasonably related to the purpose of the temporary admission as the Party may establish, or within the maximum timeframe set by a Party for temporary admission of a good, unless extended;
 - (f) are admitted in no greater quantity than is reasonable for their intended use; and
 - (g) be otherwise admissible into the Party's territory under its laws.
4. If any condition that a Party imposes under paragraph 3 has not been fulfilled, the Party may apply the customs duty and any other charge that would normally be owed on the good in addition to any other charges or penalties provided for under its laws.
5. Each Party, through its customs administration, shall adopt procedures providing for the expeditious release of goods admitted under this Article.
6. Each Party shall permit goods temporarily admitted under this Article to be re-exported through a customs authorised point of departure other than through which they were admitted.
7. Each Party shall provide that the importer or other person responsible for goods admitted in accordance with this Article shall not be liable for failure to export the goods within the period fixed for temporary admission, including any lawful extension, on presentation of satisfactory proof to the importing Party that the goods were totally destroyed.

Article 2.10
Import and Export Restrictions

1. Unless otherwise provided in this Agreement, neither Party shall adopt or maintain any prohibition or restriction on the importation of any good of the other Party or on the exportation or sale for export of any good destined for the territory of the other Party, except in accordance with Article XI of GATT 1994, including its interpretative notes. To this end, Article XI of the GATT 1994 and its interpretative notes are incorporated into and made part of this Agreement, *mutatis mutandis*. For greater certainty, the scope of this Article shall include trade in remanufactured goods.
2. Neither Party shall adopt or maintain:
 - (a) export and import price requirements, except as permitted in enforcement of countervailing and anti-dumping duty orders and undertakings;
 - (b) import licensing conditioned on the fulfilment of a performance requirement; or
 - (c) voluntary export restraints inconsistent with Article VI of GATT 1994, as implemented under Article 18 of the SCM Agreement and Article 8.1 of the AD Agreement.

Article 2.11
Remanufactured Goods

1. Unless otherwise provided for in this Agreement, neither Party shall accord to a remanufactured good of the other Party a treatment that is less favourable than that it accords to a like good in new condition, provided such remanufactured good enjoys a similar warranty to a like good in new condition. Each Party may require that a remanufactured good is identified as such for distribution or sale.
2. If a Party adopts or maintains import and export prohibitions or restrictions on used goods on the basis that they are used goods, it shall not apply those measures to remanufactured goods.

Article 2.12
Import Licensing Procedures

1. Each Party shall ensure that its automatic and non-automatic import licensing procedures are implemented in a transparent and predictable manner, and applied in accordance with the Import Licensing Agreement.

2. Each Party shall notify the other Party of any new import licensing procedures and any modification to its import licensing procedures. A Party shall do so 60 days before the new procedure or modification takes effect, whenever practicable. In no case shall a Party provide the notification later than 60 days after the date of its publication.
3. A Party shall be deemed to be in compliance with paragraph 2 with respect to a new or modified import licensing procedure if it notifies that procedure to the WTO Committee on Import Licensing provided for in Article 4 of the Import Licensing Agreement, including the information specified in Article 5.2 of the Import Licensing Agreement.
4. A Party shall publish on an official government website any new or modified import licensing procedure, including any information that it is required to publish under paragraph (a) of Article 1.4 of the Import Licensing Agreement. To the extent possible, the Party shall do so at least 21 days before the new procedure or modification takes effect.
5. At the request of a Party, the other Party shall promptly provide any relevant information, including the information specified in Article 5.2 of the Import Licensing Agreement, with regard to any import licensing procedures that it has adopted or maintains, or changes to existing licensing procedures.
6. Each Party shall respond within 60 days to enquiries from the other Party or traders regarding the criteria employed by its respective licensing authorities in granting or denying import licenses.

Article 2.13
Export Licensing Procedures

1. Each Party shall consider the application of other appropriate measures to achieve an administrative purpose when seeking to adopt or review an export licensing procedure.
2. Each Party shall publish any new export licensing procedure, or any modification to an existing export licensing procedure. Whenever practicable that publication shall take place 45 days before the procedure or modification takes effect.
3. Within 30 days of the date of entry into force of this Agreement, each Party shall notify the other Party of its existing export licensing procedures. Each Party shall notify to the other Party any new export licensing procedures and any modifications to existing export licensing procedures, within 60 days of its publication. These notifications shall include references to the source or sources where the information required in accordance with paragraph 4 is published.

4. Each Party shall ensure that it includes in the publications it has notified under paragraph 2:
 - (a) the texts of its export licensing procedures, including any modifications it makes to those procedures;
 - (b) the goods subject to each export licensing procedure;
 - (c) for each export licensing procedure, a description of:
 - (i) the process for applying for a licence; and
 - (ii) any criteria an applicant must meet to be eligible to apply for a licence, such as possessing an activity licence, establishing or maintaining an investment, or operating through a particular form of establishment in a Party's territory;
 - (d) a contact point or points from which interested persons can obtain further information on the conditions for obtaining an export licence;
 - (e) the administrative body or bodies to which an application for a licence or other relevant documentation must be submitted;
 - (f) a description of or a citation to a publication reproducing in full any measure or measures that the export licensing procedure is designed to implement;
 - (g) the period during which each export licensing procedure will be in effect, unless the procedure will remain in effect until withdrawn or revised in a new publication;
 - (h) if the Party intends to use an export licensing procedure to administer an export quota, the overall quantity and, if practicable, value of the quota and the opening and closing dates of the quota; and
 - (i) any exemptions or exceptions that replace the requirement to obtain an export licence, how to request or use those exemptions or exceptions, and the criteria for granting them.
5. For greater certainty, nothing in this Article requires a Party to grant an export licence, or prevents a Party from adopting, maintaining, or implementing a domestic export control regime and sanctions regime, or from implementing its obligations or commitments under United Nations Security Council Resolutions, as well as multilateral non-proliferation and export control agreements and arrangements, including but not limited to the *Wassenaar Arrangement on Export Controls for Conventional Arms and Dual-Use Goods and Technologies* done at Wassenaar on 12 July 1996; the Australia Group; the Nuclear Suppliers Group; the Missile Technology Control

Regime; the *Convention on the Prohibition of the Development, Production, Stockpiling and Use of Chemical Weapons and on Their Destruction* done at Paris on 13 January 1993; the *Convention on the Prohibition of the Development, Production and Stockpiling of Bacteriological (Biological) and Toxin Weapons and on Their Destruction* done at Washington, London, and Moscow on 10 April 1972; and the *Treaty on the Non-Proliferation of Nuclear Weapons* done at London, Moscow, and Washington on 1 July 1968.

Article 2.14 **Administrative Fees and Formalities**

1. Each Party shall ensure, in accordance with Article VIII:1 of GATT 1994 and its interpretive notes, that fees and charges of whatever character (other than customs duties, charges equivalent to an internal tax or other internal charge applied consistently with Article III:2 of GATT 1994, and anti-dumping and countervailing duties) imposed on or in connection with importation or exportation are limited in amount to the approximate cost of services rendered and do not represent an indirect protection to domestic goods or a taxation on imports or exports for fiscal purposes.
2. Each Party shall promptly make publicly available online all fees and charges it imposes in connection with importation or exportation, including any updates or changes to those fees and charges. Fees and charges shall not be applied until information on them, including the reason for the fees and charges, the responsible authority, and when and how payment is to be made, has been published.
3. Neither Party shall require consular transactions, including related fees and charges, in connection with the importation of any good of the other Party.
4. Neither Party shall levy fees and charges on or in connection with importation or exportation on an *ad valorem* basis.

Article 2.15 **Export Duties, Taxes, and Other Charges**

Neither Party shall adopt or maintain any duty, tax, or other charge on the export of any good to the territory of the other Party, unless the duty, tax, or other charge is adopted or maintained on that good destined for domestic consumption. For greater certainty, this Article shall not apply to any duty, tax, or other charge on the exportation of goods imposed in accordance with Article 2.14 (Administrative Fees and Formalities).

Article 2.16
Data Sharing on Preference Utilisation

1. For the purpose of monitoring the functioning of this Agreement and calculating preference utilisation rates, the Parties shall annually exchange import data of trade between the Parties for a 15 year-long period starting in the year following the date of entry into force of this Agreement. Unless the Trade in Goods Sub-Committee agrees otherwise, this period shall be automatically extended for five years and thereafter the Trade in Goods Sub-Committee may decide to extend it further.
2. The exchange of import data of trade between the Parties shall cover data pertaining to the most recent calendar year available (including for a partial calendar year after the date of entry into force of this Agreement), including value and, where possible, volume, at the tariff line level for imports of goods of the other Party benefitting from preferential duty treatment under this Agreement and for those that receive non-preferential treatment, including under suspension regimes used by the Parties upon importation, in order to allow for an assessment of preference utilisation under this Agreement.

Article 2.17
Trade in Goods Sub-Committee

1. The Trade in Goods Sub-Committee established under Article 30.9 (Sub-Committees – Institutional Provisions) is composed of government representatives of each Party.
2. The Trade in Goods Sub-Committee shall meet at the request of either Party or at the request of the Joint Committee and in any event within one year of the date of entry into force of this Agreement. The Trade in Goods Sub-Committee shall be co-chaired by representatives of each Party and hosted alternatively. Meetings may occur in person or by any other means as mutually determined by the Parties.
3. The Trade in Goods Sub-Committee may consider any matter arising under this Chapter, Chapter 3 (Rules of Origin and Origin Procedures), Chapter 4 (Customs Procedures and Trade Facilitation), Chapter 7 (Technical Barriers to Trade), or Chapter 8 (Trade Remedies).
4. The Trade in Goods Sub-Committee's functions shall include:
 - (a) promoting trade in goods between the Parties, including through consultation on accelerating tariff elimination under this Agreement and other issues as appropriate;
 - (b) reviewing and monitoring the implementation of this Chapter, Chapter 3 (Rules of Origin and Origin Procedures), Chapter 4

- (Customs Procedures and Trade Facilitation), Chapter 7 (Technical Barriers to Trade), and Chapter 8 (Trade Remedies);
- (c) promptly addressing tariff and non-tariff barriers to trade in goods between the Parties, including those relating to Chapter 7 (Technical Barriers to Trade);
 - (d) reviewing the future amendments to the Harmonized System to ensure that the obligations of the Parties are not altered, including by establishing, as needed, guidelines for the transposition of Parties' Schedules to Annex 2A (Schedule of Tariff Commitments for Goods) and consulting to resolve any conflicts between:
 - (i) amendments to the Harmonized System and Annex 2A (Schedule of Tariff Commitments for Goods); or
 - (ii) Annex 2A (Schedule of Tariff Commitments for Goods) and national nomenclatures;
 - (e) consulting on and endeavouring to resolve any differences that may arise between the Parties on matters related to the classification of goods under the Harmonized System and Annex 2A (Schedule of Tariff Commitments for Goods);
 - (f) monitoring preference utilisation rates and statistics, the data of which may be presented for an exchange of views by the Trade in Goods Sub-Committee to the Joint Committee;
 - (g) working with any Sub-Committee or other subsidiary body established under this Agreement on those issues that may be relevant to that body, as appropriate;
 - (h) where appropriate, referring matters considered by the Trade in Goods Sub-Committee to the Joint Committee;
 - (i) consideration of issues discussed and referred from the Rules of Origin and Customs and Trade Facilitation Working Group and the Wine and Distilled Spirits Working Group; and
 - (j) undertaking any other work that the Joint Committee may assign to it.
5. All decisions and reports of the Trade in Goods Sub-Committee shall be made by mutual agreement.
6. The Trade in Goods Sub-Committee shall report to the Joint Committee with respect to its activities.

Article 2.18 Consultations

1. Where a Party considers that a non-tariff measure on the importation of goods of the other Party or on the exportation of any good destined for the territory of the other Party adversely affects trade in goods between the Parties, that Party may request detailed information relating to that measure and, if necessary, request consultations with a view to resolving any concerns about the measure. The other Party shall respond promptly to such requests for information and consultations.
2. Where a non-tariff measure of the type described in paragraph 1 is covered by another Chapter which provides for a consultation mechanism with the other Party, that consultation mechanism shall be used, unless otherwise agreed between the Parties. For the avoidance of doubt, paragraph 4 of Article 5.17 (Technical Consultations – Sanitary and Phytosanitary Measures) shall not apply with respect to this Article.
3. Within 30 days of receipt of a request under paragraph 1, the responding Party shall provide a written reply to the requesting Party.
4. Unless the Parties mutually determine otherwise, within 30 days of the requesting Party's receipt of the reply, the Parties shall enter into consultations with a view to reaching a mutually satisfactory solution.
5. If the requesting Party considers that the subject of the request under paragraph 1 is urgent or involves perishable goods, the responding Party shall give prompt and reasonable consideration to any request to hold consultations within a shorter timeframe than that provided for under paragraph 4.
6. Any consultations undertaken pursuant to this Article shall be without prejudice to the rights and obligations of the Parties under Chapter 31 (Dispute Settlement) or under the *Understanding on Rules and Procedures Governing the Settlement of Disputes* in Annex 2 to the WTO Agreement.

ANNEX 2A

SCHEDULE OF TARIFF COMMITMENTS FOR GOODS

Section 2A Tariff Schedule of New Zealand

Part 2A-1 Notes for Schedule of New Zealand

1. In accordance with paragraph 1 of Article 2.5 (Elimination of Customs Duties), New Zealand's base rate of customs duty equals New Zealand's Most-Favoured-Nation (MFN) rates of duty in effect on 1 October 2021.
2. In accordance with paragraph 2 of Article 2.5 (Elimination of Customs Duties), New Zealand shall eliminate all customs duties on originating goods of the United Kingdom at the date of entry into force of this Agreement.

Section 2B
Tariff Schedule of the United Kingdom

Part 2B-1
Notes for Schedule of the United Kingdom

1. The classification of goods referred to in this Schedule shall be determined according to commodity codes as they are implemented pursuant to the United Kingdom's *Taxation (Cross-border Trade) Act 2018* and its subordinate legislation, and with reference to the provisions of the UK Global Tariff. To the extent that provisions of this Schedule are identical to the corresponding provisions of the UK Global Tariff, the provisions of this Schedule shall have the same meaning as the corresponding provisions of the UK's Global Tariff.
2. Unless otherwise provided for in this Section, for the purposes of the elimination of customs duties in accordance with this Schedule, in the case of an ad valorem duty any fraction less than 0.1 of a percentage point shall be rounded to the nearest one decimal place (in the case of 0.05 per cent, the fraction is rounded to 0.1 per cent), and in the case of a specific duty any fraction smaller than 0.01 of one pound sterling shall be rounded to the nearest two decimal places (in the case of 0.005, the fraction is rounded to 0.01).
3. For the purposes of this Schedule, the term "Base Rate", as specified in Column 3 of Part 2B-5 (Schedule of Tariff Commitments: United Kingdom) reflects the United Kingdom's Most-Favoured-Nation (MFN) rates of duty in effect on 1 October 2021.
4. For the purposes of this Schedule, the term "year" means, with respect to the first year, the period from the date of entry into force of this Agreement until 31 December of the same year and, with respect to each subsequent year, the 12 month period which starts on 1 January of that year.
5. For the purposes of implementing equal annual reductions to customs duties, the annual reductions shall take place on the first day of each year. For the avoidance of doubt, for the first year the annual reductions will take place on the date of entry into force of this Agreement.
6. The following staging categories apply to the elimination of customs duties by the United Kingdom in accordance with Article 2.5 (Elimination of Customs Duties), as set out in Part 2B-5 (Schedule of Tariff Commitments: United Kingdom):
 - (a) customs duties on originating goods provided for in the items in staging category 'EIF' shall be eliminated entirely and these goods shall be duty-free on the date of entry into force of this Agreement;

- (b) customs duties on originating goods provided for in the items in staging category ‘B4’ shall be eliminated in four equal annual reductions beginning on the date of entry into force of this Agreement, and these goods shall be duty-free from 1 January of year four;
 - (c) customs duties on originating goods provided for in the items in staging category ‘S4’ shall be subject to the following provisions:
 - (i) for goods entering the United Kingdom from 1 January to 31 July, customs duties shall be eliminated entirely, and these goods shall be duty free on the date of entry into force of this Agreement;
 - (ii) for goods entering the United Kingdom from 1 August to 31 December, customs duties shall be removed in four equal annual reductions, beginning on the date of entry into force of this Agreement, and
 - (iii) these goods shall be duty-free year-round from 1 January of year four;
 - (d) customs duties on originating goods provided for in the items in staging category ‘B6’ shall be removed in six equal annual reductions beginning on the date of entry into force of this Agreement, and these goods shall be duty-free from 1 January of year six;
 - (e) customs duties on originating goods provided for in the items in staging category ‘B8’ shall be removed in eight equal annual reductions beginning on the date of entry into force of this Agreement, and these goods shall be duty-free from 1 January of year eight;
 - (f) customs duties on originating goods provided for in the items in staging category ‘C11’ shall remain at the applicable Base Rate set out in Part 2B-5 (Schedule of Tariff Commitments: United Kingdom), from year 1 through to year 10, and these goods shall be duty-free from 1 January of year 11;
 - (g) customs duties on originating goods provided for in the items in staging category ‘C16’ shall remain at the applicable base rate set out in Part 2B-5 (Schedule of Tariff Commitments: United Kingdom), from year 1 through to year 15, and these goods shall be duty-free from 1 January of year 16.
7. Originating goods provided for in the items with the note ‘TRQ-1’ through to ‘TRQ-5’ in the Column headed ‘Notes’ in Part 2B-5 (Schedule of Tariff Commitments: United Kingdom) shall be subject to the corresponding Tariff Rate Quota set out in Part 2B-2 (Tariff Rate Quotas of the United Kingdom)

of this Schedule until customs duties on these originating goods are eliminated.

8. Originating goods provided for in the items with the note 'PSS-1' in the Column headed 'Notes' in Part 2B-5 (Schedule of Tariff Commitments: United Kingdom) may be subject to the corresponding product specific safeguard measures set out in Part 2B-3 (Product Specific Safeguard Measures) of this Schedule.

Part 2B-2
Tariff Rate Quotas of the United Kingdom

Subsection 2B-2-1
General Provisions

1. This Part sets out the duty-free Tariff Rate Quotas (“TRQs”) that the United Kingdom shall apply from the date of entry into force of this Agreement to certain originating goods of New Zealand.
2. The products covered by each TRQ set out in Subsection 2B-2-2 (Product Treatment) are informally identified in the title to the paragraph setting out the TRQ. These titles are included solely to assist in understanding this Schedule and shall not alter or supersede the coverage established through the identification of the commodity codes specified in Subsection 2B-2-2 (Product Treatment).
3. For the purposes of this Part the term “metric tonnes” shall be abbreviated as “MT”.
4. Where the date of entry into force of this Agreement is during a year, the TRQ quantities, as established in Subsection 2B-2-2 (Product Treatment), for that year shall be calculated as a proportion of the annual TRQ quantity equal to the number of days remaining in the year. In all subsequent years thereafter, whilst the TRQ is in operation, the full annual quota quantities shall be available from 1 January.
5. Any quantity of originating goods under a TRQ provided for in Subsection 2B-2-2 (Product Treatment) shall not be counted toward the in-quota quantity of any TRQ provided for those goods under the United Kingdom’s WTO Tariff Schedule or any other trade agreement.
6. To access a TRQ, as set out in Subsection 2B-2-2 (Product Treatment), the importer must hold a valid TRQ export certificate issued by the Government of New Zealand or a New Zealand delegated authority that is in effect for the goods. New Zealand shall manage the administration of all TRQ volumes through the issuance of TRQ export certificates, up to the relevant quantity for each TRQ. TRQ export certificates will be issued upon request from exporters.
7. Imports under all TRQ volumes shall be on a first-come, first-served basis, and no additional conditions or restrictions shall apply in respect to the administration or operation of the TRQ system beyond that set out in paragraph 19 of this Part.
8. New Zealand shall manage the TRQ export certificate system in a transparent manner. New Zealand shall:

- (a) make available to the United Kingdom relevant data in respect of the initial allocation and any reallocation of annual quota volumes;
 - (b) make available to the United Kingdom on a monthly basis, or as otherwise mutually agreed, relevant data in respect of the issuance and any reissuance of TRQ export certificates. This data shall include the information set out in paragraph 9 in respect of each TRQ export certificate;
 - (c) publish monthly on its designated publicly available website the aggregated quota volume issued under export certificates for the relevant month and year to date; and
 - (d) publish a notice on its designated publicly available website whenever annual export certificate volumes for a specific TRQ have been fully issued for a year.
9. A TRQ export certificate as referenced in paragraph 6 must include the following information:
- (a) exporter's name and address;
 - (b) importer's name and address;
 - (c) a description of the good or goods;
 - (d) quantity (alongside unit of measure); and
 - (e) validity period (including applicable quota year).
10. New Zealand shall promptly notify the United Kingdom of the identity of any delegated authority or body authorised to issue TRQ export certificates and the format of the certificate used by New Zealand for certification pursuant to paragraph 6 of this Part.
11. If a matter arises concerning TRQs or any related matter, a Party may make a written request to the other Party to:
- (a) hold a meeting of the Trade in Goods Sub-Committee;
 - (b) promptly respond to specific questions; or
 - (c) promptly provide information relating to TRQs.

**Subsection 2B-2-2
Product Treatment**

TRQ-1 – Beef

12. The aggregate quantity of originating goods of New Zealand described in paragraph 13 that shall be permitted in each year to enter the United Kingdom duty free, from year 1 to year 10, is specified below:

Year	Quantity (MT – product weight)
1	12,000
2	14,980
3	17,960
4	20,940
5	23,920
6	26,900
7	29,880
8	32,860
9	35,840
10	38,820
11	Unlimited ¹

13. The commodity codes to which TRQ-1 shall apply are as follows: 0201.10.00, 0201.20.20, 0201.20.30, 0201.20.50, 0201.20.90, 0201.30.00, 0202.10.00, 0202.20.10, 0202.20.30, 0202.20.50, 0202.20.90, 0202.30.10, 0202.30.50, 0202.30.90, 0206.10.95, 0206.29.91, 0210.20.10, 0210.20.90, 0210.99.51, 1602.50.10, 1602.50.31, 1602.50.95, 1602.90.61, and 1602.90.69.
14. The out-of-quota customs duty rate on an originating good described in paragraph 13 entering the United Kingdom shall be subject to staging category ‘C11’ as described in Part 2B-1 (Notes for Schedule of the United Kingdom).

TRQ-2 – Sheep Meat

15. The aggregate quantity of originating goods of New Zealand described in paragraph 16 that shall be permitted in each year to enter the United Kingdom duty free, from year 1 to year 15, is specified below:

¹ Except as otherwise provided in Part 2B-3 (Product Specific Safeguard Measures).

Year	Quantity (MT - carcass weight equivalent)
1	35,000
2	35,000
3	35,000
4	35,000
5	50,000
6	50,000
7	50,000
8	50,000
9	50,000
10	50,000
11	50,000
12	50,000
13	50,000
14	50,000
15	50,000
16	Unlimited

16. The commodity codes to which TRQ-2 shall apply are as follows: 0204.10.00, 0204.21.00, 0204.22.10, 0204.22.30, 0204.22.50, 0204.22.90, 0204.23.00, 0204.30.00, 0204.41.00, 0204.42.10, 0204.42.30, 0204.42.50, 0204.42.90, 0204.43.10, 0204.43.90, 0210.99.21, 0210.99.29, and 1602.90.91
17. When calculating quantities under this TRQ the corresponding conversion factors set out in Part 2B-4 (Carcass Weight Conversion Factors for TRQ-2 – Sheep Meat) shall be used to convert product weight to carcass weight equivalent for sheep meat.
18. The out-of-quota customs duty rate on an originating good described in paragraph 16 entering the UK shall be subject to staging category ‘C16’ as described in Part 2B-1 (Notes for Schedule of the United Kingdom).
19. Trade shall only operate under TRQ-2 in a given year once the utilisation of New Zealand’s country-specific WTO sheep meat quota into the United Kingdom has reached at least 90 per cent in that year.

TRQ-3 – Butter

20. The aggregate quantity of originating goods of New Zealand described in paragraph 21 that shall be permitted in each year to enter the United Kingdom duty free, from year 1 to year 5, is specified below:

Year	Quantity (MT)
1	7,000
2	9,000
3	11,000
4	13,000
5	15,000
6	Unlimited

21. The commodity codes to which TRQ-3 shall apply are as follows: 0405.10.11, 0405.10.19, 0405.10.30, 0405.10.50, 0405.10.90, 0405.20.10, 0405.20.30, 0405.20.90, 0405.90.10, and 0405.90.90.
22. The out-of-quota customs duty rate on an originating good described in paragraph 21 entering the United Kingdom shall be subject to staging category 'B6' as described in Part 2B-1 (Notes for Schedule of the United Kingdom).

TRQ-4 - Cheese

23. The aggregate quantity of originating goods of New Zealand described in paragraph 24 that shall be permitted in each year to enter the United Kingdom duty free, from year 1 to year 5, is specified below:

Year	Quantity (MT)
1	24,000
2	30,000
3	36,000
4	42,000
5	48,000
6	Unlimited

24. The commodity codes to which TRQ-4 shall apply are as follows: 0406.10.30, 0406.10.50, 0406.10.80, 0406.20.00, 0406.30.10, 0406.30.31, 0406.30.39, 0406.30.90, 0406.40.10, 0406.40.50, 0406.40.90, 0406.90.01, 0406.90.13, 0406.90.15, 0406.90.17, 0406.90.18, 0406.90.21, 0406.90.23, 0406.90.25, 0406.90.29, 0406.90.32, 0406.90.35, 0406.90.37, 0406.90.39, 0406.90.50, 0406.90.61, 0406.90.63, 0406.90.69, 0406.90.73, 0406.90.74, 0406.90.75, 0406.90.76, 0406.90.78, 0406.90.79, 0406.90.81, 0406.90.82, 0406.90.84, 0406.90.85, 0406.90.86, 0406.90.89, 0406.90.92, 0406.90.93, and 0406.90.99.
25. The out-of-quota customs duty rate on an originating good described in paragraph 24 entering the United Kingdom shall be subject to staging category 'B6' as described in Part 2B-1 (Notes for Schedule of the United Kingdom).

TRQ-5 – Fresh Apples

26. The aggregate quantity of originating goods of New Zealand described in paragraph 27 that shall be permitted in each year to enter the United Kingdom duty free between 1 August and 31 December, from year 1 to year 3, is specified below.

Year	Quantity (MT) 1 Aug – 31 Dec
1	20,000
2	20,000
3	20,000
4	Unlimited

27. The commodity code to which TRQ-5 shall apply is: 0808.10.80.
28. The out-of-quota customs duty rate on an originating good described in paragraph 27 entering the United Kingdom shall be subject to staging category 'S4' as described in Part 2B-1 (Notes for Schedule of the United Kingdom).

Part 2B-3
Product Specific Safeguard Measures

Subsection 2B-3-1
General Provisions

1. This Part sets out that originating goods under the Tariff Schedule of the United Kingdom may be subject to a product specific safeguard measure as specified in paragraph 8 of Part 2B-1 (Notes for Schedule of the United Kingdom).
2. Notwithstanding Article 2.5 (Elimination of Customs Duties), the United Kingdom may apply a product specific safeguard measure on specific originating agricultural goods provided for in the commodity codes indicated with 'PSS-1' in column 'Notes' in Part 2B-5 (Schedule of Tariff Commitments: United Kingdom). The United Kingdom may apply a product specific safeguard measure only under the conditions set out in this Schedule and only in accordance with the terms set out in this Schedule.
3. Any product specific safeguard measure applied under this Schedule may be maintained only until the end of the year in which the trigger quantity was exceeded. The application of a product specific safeguard in a year does not affect the application of a product specific safeguard on the same product in any subsequent year.
4. The United Kingdom shall implement any product specific safeguard measure in a transparent manner and no additional conditions or restrictions shall apply beyond those stipulated in this schedule. The United Kingdom shall:
 - (a) publish the volume of imports of originating agricultural goods referred to in paragraph 4 of Subsection 2B-3-2 (Product Treatment) regularly and in a manner which is readily accessible to New Zealand producers and exporters;
 - (b) notify New Zealand in writing, including the provision of relevant data to the extent permitted by its laws and regulations, once the annual aggregate import quantity reaches 90 per cent of the annual aggregate trigger level as set out in Subsection 2B-3-2 (Product Treatment) of this Schedule; and
 - (c) publish a notice, including the provision of relevant data to the extent permitted by its laws and regulations, on its designated publicly available website if the product specific safeguard measure is in effect, on the day of applying the measure.
5. On request, the United Kingdom shall consult with New Zealand with respect to the application of any product specific safeguard measure.

6. Nothing in this Agreement shall restrict the United Kingdom from:
- (a) subjecting an originating good to which a bilateral safeguard measure as defined in Article 8.9 (Adoption of Bilateral Safeguard – Trade Remedies) may be applied to a product specific safeguard measure;
or
 - (b) subjecting an originating good to which a product specific safeguard measure may be applied to a bilateral safeguard measure.

**Subsection 2B-3-2
Product Treatment**

PSS-1 – Product Specific Safeguard Measure for Beef

1. From the start of year 11 to the end of year 15, the United Kingdom may increase the ad valorem customs duty rate on originating goods provided for in the commodity codes indicated with ‘PSS-1’ in Column ‘Notes’ in Part 2B-5 (Schedule of Tariff Commitments: United Kingdom) to the level prescribed in paragraph 2 of Subsection 2B-3-2 (Product Treatment) if the aggregate annual quantity of PSS-1 goods imported into the United Kingdom in a given year exceeds the annual trigger quantity for that year.
2. In accordance with paragraph 1 of Subsection 2B-3-2 (Product Treatment) the United Kingdom may apply a customs duty rate on originating PSS-1 goods which does not exceed the lesser of:
 - (a) 20 per cent ad valorem; or
 - (b) the Most-Favoured-Nation (MFN) applied rate of customs duty in effect at the time the measure is applied.
3. The aggregate trigger quantity (product weight) in each year for PSS-1 goods, from year 11 to year 15, is:
 - (a) 43,056 MT for year 11;
 - (b) 47,292 MT for year 12;
 - (c) 51,528 MT for year 13;
 - (d) 55,764 MT for year 14; and
 - (e) 60,000 MT for year 15.
4. For the avoidance of doubt, annual trigger volumes are calculated based on aggregate imports of originating goods from New Zealand into the United Kingdom of products under the following commodity codes: 0201.10.00, 0201.20.20, 0201.20.30, 0201.20.50, 0201.20.90, 0201.30.00, 0202.10.00, 0202.20.10, 0202.20.30, 0202.20.50, 0202.20.90, 0202.30.10, 0202.30.50, 0202.30.90, 0206.10.95, 0206.29.91, 0210.20.10, 0210.20.90, 0210.99.51, 1602.50.10, 1602.50.31, 1602.50.95, 1602.90.61, and 1602.90.69.
5. The Product Specific Safeguard Measure for Beef as set out in this Part shall no longer apply from 1 January of year 16.

Part 2B-4
Conversion Factors for TRQ-2 – Sheep Meat

The conversion factor set out in the right column of the following table indicates the coefficient for a calculation to obtain the weight in carcass weight equivalent of the respective originating goods outlined in TRQ-2 – Sheep Meat in this Schedule, expressed as commodity codes set out in the left column in the following table:

Commodity Code	Indicative Description	Conversion Factor (Carcass Weight Equivalent)
0204.10	Fresh or chilled lamb carcasses and half-carcasses	1.00
0204.21	Fresh or chilled sheep carcasses and half-carcasses (excl. lambs)	1.00
0204.22	Fresh or chilled cuts of sheep, with bone in (excl. carcasses and half-carcasses)	1.00
0204.23.00.11	Meat of sheep or goats, fresh, chilled or frozen, other meat of sheep, fresh or chilled, boneless, of domestic sheep, of lamb	1.67
0204.23.00.19	Meat of sheep or goats, fresh, chilled or frozen, other meat of sheep, fresh or chilled, boneless, of domestic sheep, Other	1.81
0204.23.00.91	Meat of sheep or goats, fresh, chilled or frozen, other meat of sheep, fresh or chilled, boneless, Other, of lamb	1.67
0204.23.00.99	Meat of sheep or goats, fresh, chilled or frozen, other meat of sheep, fresh or chilled, boneless, Other, Other	1.81
0204.30	Frozen lamb carcasses and half-carcasses	1.00
0204.41	Frozen sheep carcasses and half-carcasses (excl. lambs)	1.00
0204.42	Frozen cuts of sheep, with bone in (excl. carcasses and half-carcasses)	1.00
0204.43.10	Meat of sheep or goats, fresh, chilled or frozen, other meat of sheep, frozen, boneless, of lamb	1.67
0204.43.90	Meat of sheep or goats, fresh, chilled or frozen, other meat of sheep, frozen, boneless, Other	1.81
0210.99.21	Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat and meat offal (excl. meat of bovine animals and swine and meat and edible offal of primates, whales, dolphins and porpoises "mammals of the order Cetacea", manatees and dugongs "mammals of the order Sirenia", seals, sea lions and walruses "mammals of the suborder Pinnipedia" and reptiles), of sheep and goats, with bone in	1.00

0210.99.29	Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat and meat offal (excl. meat of bovine animals and swine and meat and edible offal of primates, whales, dolphins and porpoises "mammals of the order Cetacea", manatees and dugongs "mammals of the order Sirenia", seals, sea lions and walruses "mammals of the suborder Pinnipedia" and reptiles), of sheep and goats, boneless	1.67
1602.90.91	Prepared or preserved meat or offal of sheep (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes in containers of a net weight of <= 250 g, preparations of liver, meat extracts, juices, and containing meat or offal of bovines or domestic swine)	1.67

PART 2B-5

SCHEDULE OF TARIFF COMMITMENTS: UNITED KINGDOM

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0101.21.00	Pure-bred breeding horses	0.00%	EIF	
0101.29.10	Horses for slaughter	0.00%	EIF	
0101.29.90	Live horses (excl. for slaughter, pure-bred for breeding)	10.00%	EIF	
0101.30.00	Live asses	6.00%	EIF	
0101.90.00	Live mules and hinnies	10.00%	EIF	
0102.21.10	Pure-bred breeding heifers "female bovines that have never calved"	0.00%	EIF	
0102.21.30	Pure-bred breeding cows (excl. heifers)	0.00%	EIF	
0102.21.90	Pure-bred cattle for breeding (excl. heifers and cows)	0.00%	EIF	
0102.29.05	Live cattle of the sub-genus Bibos or Poephagus (excl. pure-bred for breeding)	0.00%	EIF	
0102.29.10	Live cattle of a weight <= 80 kg (excl. pure-bred for breeding)	10.00% + 77.00 GBP/100kg	EIF	
0102.29.21	Cattle of a weight > 80 kg but <= 160 kg, for slaughter	10.00% + 77.00 GBP/100kg	EIF	
0102.29.29	Live cattle of a weight > 80 kg but <= 160 kg (excl. for slaughter, pure-bred for breeding)	10.00% + 77.00 GBP/100kg	EIF	
0102.29.41	Cattle of a weight > 160 kg but <= 300 kg, for slaughter	10.00% + 77.00 GBP/100kg	EIF	
0102.29.49	Live cattle of a weight > 160 kg but <= 300 kg (excl. for slaughter, pure-bred for breeding)	10.00% + 77.00 GBP/100kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0102.29.51	Heifers "female bovines that have never calved" of a weight > 300 kg, for slaughter	10.00% + 77.00 GBP/100kg	EIF	
0102.29.59	Live heifers "female bovines that have never calved" of a weight > 300 kg (excl. for slaughter and pure-bred for breeding)	10.00% + 77.00 GBP/100kg	EIF	
0102.29.61	Cows of a weight > 300 kg, for slaughter (excl. heifers)	10.00% + 77.00 GBP/100kg	EIF	
0102.29.69	Live cows of a weight > 300 kg (excl. for slaughter and pure-bred for breeding and heifers)	10.00% + 77.00 GBP/100kg	EIF	
0102.29.91	Cattle of a weight > 300 kg, for slaughter (excl. heifers and cows)	10.00% + 77.00 GBP/100kg	EIF	
0102.29.99	Live cattle of a weight > 300 kg (excl. for slaughter, pure-bred for breeding and heifers and cows)	10.00% + 77.00 GBP/100kg	EIF	
0102.31.00	Pure-bred buffalo for breeding	0.00%	EIF	
0102.39.10	Live domestic buffalo (excl. pure-bred for breeding)	10.00% + 77.00 GBP/100kg	EIF	
0102.39.90	Live buffalo (excl. domestic species and pure-bred for breeding)	0.00%	EIF	
0102.90.20	Bovine pure-bred breeding animals (excl. cattle and buffalo)	0.00%	EIF	
0102.90.91	Live domestic bovine animals (excl. cattle and buffalo and pure-bred for breeding)	10.00% + 77.00 GBP/100kg	EIF	
0102.90.99	Live bovine animals (excl. cattle, buffalo, pure-bred for breeding and domestic species)	0.00%	EIF	
0103.10.00	Pure-bred breeding swine	0.00%	EIF	
0103.91.10	Domestic swine, weighing < 50 kg (excl. pure-bred for breeding)	34.00 GBP/100kg	EIF	
0103.91.90	Live non-domestic swine, weighing < 50 kg	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0103.92.11	Live domestic sows, having farrowed at least once, weighing \geq 160 kg (excl. pure-bred for breeding)	29.00 GBP/100kg	EIF	
0103.92.19	Live domestic swine, weighing \geq 50 kg (excl. sows having farrowed at least once and weighing \geq 160 kg, and those pure-bred for breeding)	34.00 GBP/100kg	EIF	
0103.92.90	Live non-domestic swine, weighing \geq 50 kg	0.00%	EIF	
0104.10.10	Pure-bred sheep for breeding	0.00%	EIF	
0104.10.30	Live lambs "sheep up to a year old" (excl. purebred breeding animals)	67.00 GBP/100kg	EIF	
0104.10.80	Live sheep (excl. lambs and pure-bred breeding animals)	67.00 GBP/100kg	EIF	
0104.20.10	Pure-bred breeding goats	2.00%	EIF	
0104.20.90	Live goats (excl. pure-bred for breeding)	67.00 GBP/100kg	EIF	
0105.11.11	Grandparent and parent female chicks of fowls of the species Gallus domesticus laying stocks of a weight of \leq 185 g	43.00 GBP/1000 items	EIF	
0105.11.19	Grandparent and parent female chicks fowls of the species Gallus domesticus of a weight of \leq 185 g (excl. laying stocks)	43.00 GBP/1000 items	EIF	
0105.11.91	Laying stock "fowls of the species Gallus domesticus" of a weight of \leq 185 g (excl. grandparent and parent female chicks)	43.00 GBP/1000 items	EIF	
0105.11.99	Live fowls of the species Gallus domesticus of a weight of \leq 185 g (excl. grandparent and parent female chicks and laying stocks)	43.00 GBP/1000 items	EIF	
0105.12.00	Live domestic turkeys, weighing \leq 185 g	127.00 GBP/1000 items	EIF	
0105.13.00	Live domestic ducks, weighing \leq 185 g	43.00 GBP/1000 items	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0105.14.00	Live domestic geese, weighing <= 185 g	127.00 GBP/1000 items	EIF	
0105.15.00	Live domestic guinea fowls, weighing <= 185 g	43.00 GBP/1000 items	EIF	
0105.94.00	Live fowls of the species Gallus domesticus, weighing > 185	17.00 GBP/100kg	EIF	
0105.99.10	Live domestic ducks, weighing > 185 g	27.00 GBP/100kg	EIF	
0105.99.20	Live domestic geese, weighing > 185 g	26.00 GBP/100kg	EIF	
0105.99.30	Live domestic turkeys, weighing > 185 g	19.00 GBP/100kg	EIF	
0105.99.50	Live domestic guinea fowls, weighing > 185 g	28.00 GBP/100kg	EIF	
0106.11.00	Live primates	0.00%	EIF	
0106.12.00	Live whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	0.00%	EIF	
0106.13.00	Live camels and other camelids [Camelidae]	0.00%	EIF	
0106.14.10	Live domestic rabbits	2.00%	EIF	
0106.14.90	Live rabbits and hares (excl. domestic rabbits)	0.00%	EIF	
0106.19.00	Live mammals (excl. primates, whales, dolphins and porpoises, manatees and dugongs, seals, sea lions and walruses, camels and other camelids, rabbits and hares, horses, asses, mules, hinnies, bovines, pigs, sheep and goats)	0.00%	EIF	
0106.20.00	Live reptiles "e.g. snakes, turtles, alligators, caymans, iguanas, gavials and lizards"	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0106.31.00	Live birds of prey	0.00%	EIF	
0106.32.00	Live psittaciformes "incl. parrots, parrakeets, macaws and cockatoos"	0.00%	EIF	
0106.33.00	Live ostriches, and emus [Dromaius novaehollandiae]	0.00%	EIF	
0106.39.10	Live pigeons	6.00%	EIF	
0106.39.80	Live birds (excl. birds of prey, psittaciformes, parrots, parrakeets, macaws, cockatoos, ostriches, emus and pigeons)	0.00%	EIF	
0106.41.00	Live bees	0.00%	EIF	
0106.49.00	Live insects (excl. bees)	0.00%	EIF	
0106.90.00	Live animals (excl. mammals, reptiles, birds, insects, fish, crustaceans, molluscs and other aquatic invertebrates and cultures of micro-organisms, etc.)	0.00%	EIF	
0201.10.00	Carcases or half-carcases of bovine animals, fresh or chilled	12.00% + 147.00 GBP/100kg	C11	TRQ-1, PSS-1
0201.20.20	"Compensated" quarters of bovine animals with bone in, fresh or chilled	12.00% + 147.00 GBP/100kg	C11	TRQ-1, PSS-1
0201.20.30	Unseparated or separated forequarters of bovine animals, with bone in, fresh or chilled	12.00% + 118.00 GBP/100kg	C11	TRQ-1, PSS-1
0201.20.50	Unseparated or separated hindquarters of bovine animals, with bone in, fresh or chilled	12.00% + 177.00 GBP/100kg	C11	TRQ-1, PSS-1
0201.20.90	Fresh or chilled bovine cuts, with bone in (excl. carcasses and half-carcasses, "compensated quarters", forequarters and hindquarters)	12.00% + 221.00 GBP/100kg	C11	TRQ-1, PSS-1

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0201.30.00	Fresh or chilled bovine meat, boneless	12.00% + 253.00 GBP/100kg	C11	TRQ-1, PSS-1
0202.10.00	Frozen bovine carcasses and half-carcasses	12.00% + 147.00 GBP/100kg	C11	TRQ-1, PSS-1
0202.20.10	Frozen "compensated" bovine quarters, with bone in	12.00% + 147.00 GBP/100kg	C11	TRQ-1, PSS-1
0202.20.30	Frozen unseparated or separated bovine forequarters, with bone in	12.00% + 118.00 GBP/100kg	C11	TRQ-1, PSS-1
0202.20.50	Frozen unseparated or separated bovine hindquarters, with bone in	12.00% + 185.00 GBP/100kg	C11	TRQ-1, PSS-1
0202.20.90	Frozen bovine cuts, with bone in (excl. carcasses and half-carcasses, "compensated" quarters, forequarters and hindquarters)	12.00% + 222.00 GBP/100kg	C11	TRQ-1, PSS-1
0202.30.10	Frozen bovine boneless forequarters, whole or cut in max. 5 pieces, each quarter in 1 block; "compensated" quarters in 2 blocks, one containing the forequarter, whole or cut in max. 5 pieces, and the other the whole hindquarter, excl. the tenderloin, in one piece	12.00% + 185.00 GBP/100kg	C11	TRQ-1, PSS-1
0202.30.50	Frozen bovine boneless crop, chuck and blade and brisket cuts	12.00% + 185.00 GBP/100kg	C11	TRQ-1, PSS-1

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0202.30.90	Frozen bovine boneless meat (excl. forequarters, whole or cut into a maximum of five pieces, each quarter being in a single block "compensated" quarters in two blocks, one of which contains the forequarter, whole or cut into a maximum of five pieces, and the other, the hindquarter, excl. the tenderloin, in one piece, crop, chuck and blade and brisket cuts)	12.00% + 254.00 GBP/100kg	C11	TRQ-1, PSS-1
0203.11.10	Fresh or chilled domestic swine carcasses and half-carcasses	44.00 GBP/100kg	EIF	
0203.11.90	Fresh or chilled non-domestic swine carcasses and half-carcasses	0.00%	EIF	
0203.12.11	Fresh or chilled with bone in, domestic swine hams and cuts thereof	65.00 GBP/100kg	EIF	
0203.12.19	Fresh or chilled with bone in, domestic swine shoulders and cuts thereof	50.00 GBP/100kg	EIF	
0203.12.90	Fresh or chilled hams, shoulders and cuts thereof with bone in of non-domestic swine	0.00%	EIF	
0203.19.11	Fresh or chilled fore-ends and cuts thereof of domestic swine	50.00 GBP/100kg	EIF	
0203.19.13	Fresh or chilled loins and cuts thereof of domestic swine	72.00 GBP/100kg	EIF	
0203.19.15	Fresh or chilled bellies "streaky" and cuts thereof of domestic swine	39.00 GBP/100kg	EIF	
0203.19.55	Fresh or chilled boneless meat of domestic swine (excl. bellies and cuts thereof)	72.00 GBP/100kg	EIF	
0203.19.59	Fresh or chilled meat of domestic swine, with bone in (excl. carcasses and half-carcasses, hams, shoulders and cuts thereof, and fore-ends, loins, bellies and cuts thereof)	72.00 GBP/100kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0203.19.90	Fresh or chilled meat of non-domestic swine (excl. carcasses and half-carcasses, hams, shoulders and cuts thereof, with bone in)	0.00%	EIF	
0203.21.10	Frozen domestic swine carcasses and half-carcasses	44.00 GBP/100kg	EIF	
0203.21.90	Frozen non-domestic swine carcasses and half-carcasses	0.00%	EIF	
0203.22.11	Frozen hams and cuts thereof of domestic swine, with bone in	65.00 GBP/100kg	EIF	
0203.22.19	Frozen shoulders and cuts thereof of domestic swine, with bone in	50.00 GBP/100kg	EIF	
0203.22.90	Frozen hams, shoulders and cuts thereof of non-domestic swine, with bone in	0.00%	EIF	
0203.29.11	Frozen fore-ends and cuts thereof of domestic swine	50.00 GBP/100kg	EIF	
0203.29.13	Frozen loins and cuts thereof of domestic swine, with bone in	72.00 GBP/100kg	EIF	
0203.29.15	Frozen bellies "streaky" and cuts thereof of domestic swine	39.00 GBP/100kg	EIF	
0203.29.55	Frozen boneless meat of domestic swine (excl. bellies and cuts thereof)	72.00 GBP/100kg	EIF	
0203.29.59	Frozen meat of domestic swine, with bone in (excl. carcasses and half-carcasses, hams, shoulders and cuts thereof, and fore-ends, loins, bellies and cuts thereof)	72.00 GBP/100kg	EIF	
0203.29.90	Frozen meat of non-domestic swine (excl. carcasses and half-carcasses and hams, shoulders and cuts thereof, with bone in)	0.00%	EIF	
0204.10.00	Fresh or chilled lamb carcasses and half-carcasses	12.00% + 143.00 GBP/100kg	C16	TRQ-2

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0204.21.00	Fresh or chilled sheep carcasses and half-carcasses (excl. lambs)	12.00% + 143.00 GBP/100kg	C16	TRQ-2
0204.22.10	Fresh or chilled sheep short forequarters	12.00% + 100.00 GBP/100kg	C16	TRQ-2
0204.22.30	Fresh or chilled sheep chines and/or best ends	12.00% + 157.00 GBP/100kg	C16	TRQ-2
0204.22.50	Fresh or chilled sheep legs	12.00% + 186.00 GBP/100kg	C16	TRQ-2
0204.22.90	Fresh or chilled boneless cuts of sheep, with bone in (excl. carcasses and half-carcasses, short forequarters, chines and/or best ends, and legs)	12.00% + 186.00 GBP/100kg	C16	TRQ-2
0204.23.00	Fresh or chilled boneless cuts of sheep	12.00% + 260.00 GBP/100kg	C16	TRQ-2
0204.30.00	Frozen lamb carcasses and half-carcasses	12.00% + 107.00 GBP/100kg	C16	TRQ-2
0204.41.00	Frozen sheep carcasses and half-carcasses (excl. lambs)	12.00% + 107.00 GBP/100kg	C16	TRQ-2
0204.42.10	Frozen sheep short forequarters	12.00% + 75.00 GBP/100kg	C16	TRQ-2

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0204.42.30	Frozen sheep chines and/or best ends	12.00% + 118.00 GBP/100kg	C16	TRQ-2
0204.42.50	Frozen sheep legs	12.00% + 140.00 GBP/100kg	C16	TRQ-2
0204.42.90	Frozen cuts of sheep, with bone in (excl. carcasses and half-carcasses, short forequarters, chines and/or best ends, and legs)	12.00% + 140.00 GBP/100kg	C16	TRQ-2
0204.43.10	Frozen meat of lambs, boneless, frozen	12.00% + 196.00 GBP/100kg	C16	TRQ-2
0204.43.90	Frozen meat of sheep, boneless (excl. lamb)	12.00% + 196.00 GBP/100kg	C16	TRQ-2
0204.50.11	Fresh or chilled goat carcasses and half-carcasses	12.00% + 143.00 GBP/100kg	EIF	
0204.50.13	Fresh or chilled goat short forequarters	12.00% + 100.00 GBP/100kg	EIF	
0204.50.15	Fresh or chilled goat chines and/or best ends	12.00% + 157.00 GBP/100kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0204.50.19	Fresh or chilled legs of goat	12.00% + 186.00 GBP/100kg	EIF	
0204.50.31	Fresh or chilled cuts of goat, with bone in (excl. carcasses and half-carcasses, short forequarters, chines and/or best ends, and legs)	12.00% + 186.00 GBP/100kg	EIF	
0204.50.39	Fresh or chilled boneless cuts of goat	12.00% + 260.00 GBP/100kg	EIF	
0204.50.51	Frozen goat carcasses and half-carcasses	12.00% + 107.00 GBP/100kg	EIF	
0204.50.53	Frozen goat short forequarters	12.00% + 75.00 GBP/100kg	EIF	
0204.50.55	Frozen goat chines and/or best ends	12.00% + 118.00 GBP/100kg	EIF	
0204.50.59	Frozen goat legs	12.00% + 140.00 GBP/100kg	EIF	
0204.50.71	Frozen cuts of goat, with bone in (excl. carcasses and half-carcasses, short forequarters, chines and/or best ends, and legs)	12.00% + 140.00 GBP/100kg	EIF	
0204.50.79	Frozen boneless cuts of goat	12.00% + 196.00 GBP/100kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0205.00.20	Fresh or chilled meat of horses, asses, mules or hinnies	4.00%	EIF	
0205.00.80	Frozen meat of horses, asses, mules or hinnies	4.00%	EIF	
0206.10.10	Fresh or chilled edible bovine offal for manufacture of pharmaceutical products	0.00%	EIF	
0206.10.95	Fresh or chilled edible bovine thick and thin skirt (excl. for manufacture of pharmaceutical products)	12.00% + 253.00 GBP/100kg	C11	TRQ-1, PSS-1
0206.10.98	Fresh or chilled edible bovine offal (excl. for manufacture of pharmaceutical products, thick and thin skirt)	0.00%	EIF	
0206.21.00	Frozen edible bovine tongues	0.00%	EIF	
0206.22.00	Frozen edible bovine livers	0.00%	EIF	
0206.29.10	Frozen edible bovine offal for manufacture of pharmaceutical products (excl. tongues and livers)	0.00%	EIF	
0206.29.91	Frozen edible bovine thick and thin skirt (excl. for manufacture of pharmaceutical products)	12.00% + 254.00 GBP/100kg	C11	TRQ-1, PSS-1
0206.29.99	Frozen edible bovine offal (excl. for manufacture of pharmaceutical products, tongues, livers and thick and thin skirt)	0.00%	EIF	
0206.30.00	Fresh or chilled edible offal of swine	0.00%	EIF	
0206.41.00	Frozen edible livers of swine	0.00%	EIF	
0206.49.00	Edible offal of swine, frozen (excl. livers)	0.00%	EIF	
0206.80.10	Fresh or chilled edible offal of sheep, goats, horses, asses, mules and hinnies, for manufacture of pharmaceutical products	0.00%	EIF	
0206.80.91	Fresh or chilled edible offal of horses, asses, mules and hinnies (excl. for manufacture of pharmaceutical products)	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0206.80.99	Fresh or chilled edible offal of sheep and goats (excl. for manufacture of pharmaceutical products)	0.00%	EIF	
0206.90.10	Frozen edible offal of sheep, goats, horses, mules and hinnies, for manufacture of pharmaceutical products	0.00%	EIF	
0206.90.91	Frozen edible offal of horses, asses, mules and hinnies (excl. for manufacture of pharmaceutical products)	6.00%	EIF	
0206.90.99	Frozen edible offal of sheep and goats (excl. for manufacture of pharmaceutical products)	0.00%	EIF	
0207.11.10	Fresh or chilled, plucked and gutted fowls of species Gallus domesticus, with heads and feet, known as "83% chickens"	21.00 GBP/100kg	EIF	
0207.11.30	Fresh or chilled, plucked and drawn fowls of species Gallus domesticus, without heads and feet but with necks, hearts, livers and gizzards, known as "70% chickens"	25.00 GBP/100kg	EIF	
0207.11.90	Fresh or chilled, plucked and drawn fowls of species Gallus domesticus, without heads, feet, necks, hearts, livers and gizzards, known as "65% chickens", and other forms of fresh or chilled fowl, not cut in pieces (excl. "83% and 70% chickens")	27.00 GBP/100kg	EIF	
0207.12.10	Frozen fowls of species Gallus domesticus, plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as "70% chickens"	25.00 GBP/100kg	EIF	
0207.12.90	Frozen fowls of species Gallus domesticus, plucked and drawn, without heads, feet, necks, hearts, livers and gizzards, known as "65% chickens", and other forms of fowl, not cut in pieces (excl. "70% chickens")	27.00 GBP/100kg	EIF	
0207.13.10	Fresh or chilled boneless cuts of fowls of the species Gallus domesticus	85.00 GBP/100kg	EIF	
0207.13.20	Fresh or chilled halves or quarters of fowls of the species Gallus domesticus	29.00 GBP/100kg	EIF	
0207.13.30	Fresh or chilled whole wings, with or without tips, of fowls of the species Gallus domesticus	22.00 GBP/100kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0207.13.40	Fresh or chilled backs, necks, backs with necks attached, rumps and wing-tips of fowls of the species Gallus domesticus	15.00 GBP/100kg	EIF	
0207.13.50	Fresh or chilled breasts and cuts thereof of fowls of the species Gallus domesticus, with bone in	50.00 GBP/100kg	EIF	
0207.13.60	Fresh or chilled legs and cuts thereof of fowls of the species Gallus domesticus, with bone in	38.00 GBP/100kg	EIF	
0207.13.70	Fresh or chilled cuts of fowls of the species Gallus domesticus, with bone in (excl. halves and quarters, whole wings, with or without tips, backs, necks, backs with necks attached, rumps and wing-tips, breasts, legs and parts thereof)	84.00 GBP/100kg	EIF	
0207.13.91	Fresh or chilled edible livers of fowls of the species Gallus domesticus	6.00%	EIF	
0207.13.99	Fresh or chilled edible offal of fowls of the species Gallus domesticus (excl. livers)	15.00 GBP/100kg	EIF	
0207.14.10	Frozen boneless cuts of fowls of the species Gallus domesticus	85.00 GBP/100kg	EIF	
0207.14.20	Frozen halves or quarters of fowls of the species Gallus domesticus	29.00 GBP/100kg	EIF	
0207.14.30	Frozen whole wings, with or without tips, of fowls of the species Gallus domesticus	22.00 GBP/100kg	EIF	
0207.14.40	Frozen backs, necks, backs with necks attached, rumps and wing-tips of fowls of the species Gallus domesticus	15.00 GBP/100kg	EIF	
0207.14.50	Frozen breasts and cuts thereof of fowls of the species Gallus domesticus, with bone in	50.00 GBP/100kg	EIF	
0207.14.60	Frozen legs and cuts thereof of fowls of the species Gallus domesticus, with bone in	38.00 GBP/100kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0207.14.70	Frozen cuts of fowls of the species Gallus domesticus, with bone in (excl. halves or quarters, whole wings, with or without tips, backs, necks, backs with necks attached, rumps and wing-tips, breasts, legs and cuts thereof)	84.00 GBP/100kg	EIF	
0207.14.91	Frozen edible livers of fowls of the species Gallus domesticus	6.00%	EIF	
0207.14.99	Frozen edible offal of fowls of the species Gallus domesticus (excl. livers)	15.00 GBP/100kg	EIF	
0207.24.10	Fresh or chilled, plucked and drawn turkeys of the species domesticus, without heads and feet but with necks, hearts, livers and gizzards, known as "80% turkeys"	28.00 GBP/100kg	EIF	
0207.24.90	Fresh or chilled, plucked and drawn turkeys of the species domesticus, without heads, feet, necks, hearts, livers and gizzards, known as "73% turkeys", and other forms of fresh or chilled turkeys, not cut in pieces (excl. "80% turkeys")	31.00 GBP/100kg	EIF	
0207.25.10	Frozen turkeys of the species domesticus, plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as "80% turkeys"	28.00 GBP/100kg	EIF	
0207.25.90	Frozen turkeys of the species domesticus, plucked and drawn, without heads, feet, necks, hearts, livers and gizzards, known as "73% turkeys", and other forms of turkeys, not cut in pieces (excl. "80% turkeys")	31.00 GBP/100kg	EIF	
0207.26.10	Fresh or chilled boneless cuts of turkeys of the species domesticus	71.00 GBP/100kg	EIF	
0207.26.20	Fresh or chilled halves or quarters of turkeys of the species domesticus	34.00 GBP/100kg	EIF	
0207.26.30	Fresh or chilled whole wings, with or without tips, of turkeys of the species domesticus	22.00 GBP/100kg	EIF	
0207.26.40	Fresh or chilled backs, necks, backs with necks attached, rumps and wing-tips of turkeys of the species domesticus	15.00 GBP/100kg	EIF	
0207.26.50	Fresh or chilled breasts and cuts thereof of turkeys of the species domesticus, with bone in	56.00 GBP/100kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0207.26.60	Fresh or chilled drumsticks and cuts thereof of turkeys of the species domesticus, with bone in	21.00 GBP/100kg	EIF	
0207.26.70	Fresh or chilled legs and cuts thereof of turkeys of the species domesticus, with bone in (excl. drumsticks)	38.00 GBP/100kg	EIF	
0207.26.80	Fresh or chilled cuts of turkeys of the species domesticus, with bone in (excl. halves or quarters, whole wings, with or without tips, backs, necks, backs with necks attached, rumps and wing-tips, breasts, legs and cuts thereof)	69.00 GBP/100kg	EIF	
0207.26.91	Fresh or chilled edible livers of turkeys of the species domesticus	6.00%	EIF	
0207.26.99	Fresh or chilled edible offal of turkeys of the species domesticus (excl. livers)	15.00 GBP/100kg	EIF	
0207.27.10	Frozen boneless cuts of turkeys of the species domesticus	71.00 GBP/100kg	EIF	
0207.27.20	Frozen halves and quarters of turkeys of the species domesticus	34.00 GBP/100kg	EIF	
0207.27.30	Frozen whole wings, with or without tips, of turkeys of the species domesticus	22.00 GBP/100kg	EIF	
0207.27.40	Frozen backs, necks, backs with necks attached, rumps and wing-tips of turkeys of the species domesticus	15.00 GBP/100kg	EIF	
0207.27.50	Frozen breasts and cuts thereof of turkeys of the species domesticus, with bone in	56.00 GBP/100kg	EIF	
0207.27.60	Frozen drumsticks and cuts thereof of turkeys of the species domesticus, with bone in	21.00 GBP/100kg	EIF	
0207.27.70	Frozen legs and cuts thereof of turkeys of the species domesticus, with bone in (excl. drumsticks)	38.00 GBP/100kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0207.27.80	Frozen cuts of turkeys of the species domesticus, with bone in (excl. halves or quarters, whole wings, with or without tips, backs, necks, backs with necks attached, rumps and wing-tips, breasts, legs and cuts thereof)	69.00 GBP/100kg	EIF	
0207.27.91	Frozen edible livers of turkeys of the species domesticus	6.00%	EIF	
0207.27.99	Frozen edible offal of turkeys of the species domesticus (excl. livers)	15.00 GBP/100kg	EIF	
0207.41.20	Fresh or chilled domestic ducks, not cut in pieces, plucked, bled, gutted but not drawn, with heads and feet "85 % ducks"	31.00 GBP/100kg	EIF	
0207.41.30	Fresh or chilled domestic ducks, not cut in pieces, plucked and drawn, without heads and feet but with necks, hearts, livers and gizzard "70 % ducks"	38.00 GBP/100kg	EIF	
0207.41.80	Fresh or chilled domestic ducks, not cut in pieces, plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, "63 % ducks" or otherwise presented	42.00 GBP/100kg	EIF	
0207.42.30	Frozen domestic ducks, not cut in pieces, plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards "70 % ducks"	38.00 GBP/100kg	EIF	
0207.42.80	Frozen domestic ducks, not cut in pieces, plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, "63 % ducks" or otherwise presented	42.00 GBP/100kg	EIF	
0207.43.00	Fatty livers of domestic ducks, fresh or chilled	0.00%	EIF	
0207.44.10	Fresh or chilled cuts of domestic ducks, boneless	107.00 GBP/100kg	EIF	
0207.44.21	Fresh or chilled halves or quarters of domestic ducks	47.00 GBP/100kg	EIF	
0207.44.31	Fresh or chilled whole wings of domestic ducks	22.00 GBP/100kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0207.44.41	Fresh or chilled backs, necks, backs with necks attached, rumps and wing-tips of domestic ducks	15.00 GBP/100kg	EIF	
0207.44.51	Fresh or chilled breasts and cuts thereof, of domestic ducks, with bone in	96.00 GBP/100kg	EIF	
0207.44.61	Fresh or chilled legs and cuts thereof, of domestic ducks, with bone in	38.00 GBP/100kg	EIF	
0207.44.71	Fresh or chilled paletots of domestic ducks, with bone in	55.00 GBP/100kg	EIF	
0207.44.81	Fresh or chilled cuts of domestic ducks, with bone in, n.e.s.	103.00 GBP/100kg	EIF	
0207.44.91	Fresh or chilled livers of domestic ducks (excl. fatty)	6.00%	EIF	
0207.44.99	Fresh or chilled edible offal of domestic ducks (excl. livers)	15.00 GBP/100kg	EIF	
0207.45.10	Frozen cuts of domestic ducks, boneless	107.00 GBP/100kg	EIF	
0207.45.21	Frozen halves or quarters of domestic ducks	47.00 GBP/100kg	EIF	
0207.45.31	Frozen whole wings of domestic ducks	22.00 GBP/100kg	EIF	
0207.45.41	Frozen backs, necks, backs with necks attached, rumps and wing-tips of domestic ducks	15.00 GBP/100kg	EIF	
0207.45.51	Frozen breasts and cuts thereof, of domestic ducks, with bone in	96.00 GBP/100kg	EIF	
0207.45.61	Frozen legs and cuts thereof, of domestic ducks, with bone in	38.00 GBP/100kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0207.45.71	Frozen paletots of domestic ducks, with bone in	55.00 GBP/100kg	EIF	
0207.45.81	Frozen cuts of domestic ducks, with bone in, n.e.s.	103.00 GBP/100kg	EIF	
0207.45.93	Frozen fatty livers of domestic ducks	0.00%	EIF	
0207.45.95	Frozen livers of domestic ducks (excl. fatty)	6.00%	EIF	
0207.45.99	Frozen edible offal of domestic ducks (excl. livers)	15.00 GBP/100kg	EIF	
0207.51.10	Fresh or chilled domestic geese, not cut in pieces, plucked, bled, not drawn, with heads and feet "82 % geese"	37.00 GBP/100kg	EIF	
0207.51.90	Fresh or chilled domestic geese, not cut in pieces, plucked and drawn, without heads and feet, with or without hearts and gizzards, "75 % geese" or otherwise presented	40.00 GBP/100kg	EIF	
0207.52.10	Frozen domestic geese, not cut in pieces, plucked, bled, not drawn, with heads and feet "82 % geese"	37.00 GBP/100kg	EIF	
0207.52.90	Frozen domestic geese, not cut in pieces, plucked and drawn, without heads and feet, with or without hearts and gizzards, "75 % geese" or otherwise presented	40.00 GBP/100kg	EIF	
0207.53.00	Fatty livers of domestic geese, fresh or chilled	0.00%	EIF	
0207.54.10	Fresh or chilled cuts of domestic geese, boneless	92.00 GBP/100kg	EIF	
0207.54.21	Fresh or chilled halves or quarters of domestic geese	44.00 GBP/100kg	EIF	
0207.54.31	Fresh or chilled whole wings of domestic geese	22.00 GBP/100kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0207.54.41	Fresh or chilled backs, necks, backs with necks attached, rumps and wing-tips of domestic geese	15.00 GBP/100kg	EIF	
0207.54.51	Fresh or chilled breasts and cuts thereof, of domestic geese, with bone in	72.00 GBP/100kg	EIF	
0207.54.61	Fresh or chilled legs and cuts thereof, of domestic geese, with bone in	58.00 GBP/100kg	EIF	
0207.54.71	Fresh or chilled paletots of domestic geese, with bone in	55.00 GBP/100kg	EIF	
0207.54.81	Fresh or chilled cuts of domestic geese, with bone in, n.e.s.	103.00 GBP/100kg	EIF	
0207.54.91	Fresh or chilled livers of domestic geese (excl. fatty)	6.00%	EIF	
0207.54.99	Fresh or chilled edible offal of domestic geese (excl. livers)	15.00 GBP/100kg	EIF	
0207.55.10	Frozen cuts of domestic geese, boneless	92.00 GBP/100kg	EIF	
0207.55.21	Frozen halves or quarters of domestic geese	44.00 GBP/100kg	EIF	
0207.55.31	Frozen whole wings of domestic geese	22.00 GBP/100kg	EIF	
0207.55.41	Frozen backs, necks, backs with necks attached, rumps and wing-tips of domestic geese	15.00 GBP/100kg	EIF	
0207.55.51	Frozen breasts and cuts thereof, of domestic geese, with bone in	72.00 GBP/100kg	EIF	
0207.55.61	Frozen legs and cuts thereof, of domestic geese, with bone in	58.00 GBP/100kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0207.55.71	Frozen paletots of domestic geese, with bone in	55.00 GBP/100kg	EIF	
0207.55.81	Frozen cuts of domestic geese, with bone in, n.e.s.	103.00 GBP/100kg	EIF	
0207.55.93	Frozen fatty livers of domestic geese	0.00%	EIF	
0207.55.95	Frozen livers of domestic geese (excl. fatty)	6.00%	EIF	
0207.55.99	Frozen edible offal of domestic geese (excl. livers)	15.00 GBP/100kg	EIF	
0207.60.05	Fresh, chilled or frozen domestic guinea fowls, not cut in pieces	41.00 GBP/100kg	EIF	
0207.60.10	Fresh, chilled or frozen cuts of domestic guinea fowls, boneless	107.00 GBP/100kg	EIF	
0207.60.21	Fresh, chilled or frozen halves or quarters of domestic guinea fowls	45.00 GBP/100kg	EIF	
0207.60.31	Fresh, chilled or frozen whole wings of domestic guinea fowls	22.00 GBP/100kg	EIF	
0207.60.41	Fresh, chilled or frozen backs, necks, backs with necks attached, rumps and wing-tips of domestic guinea fowls	15.00 GBP/100kg	EIF	
0207.60.51	Fresh, chilled or frozen breasts and cuts thereof, of domestic guinea fowls, with bone in	96.00 GBP/100kg	EIF	
0207.60.61	Fresh, chilled or frozen legs and cuts thereof, of domestic guinea fowls, with bone in	38.00 GBP/100kg	EIF	
0207.60.81	Fresh, chilled or frozen cuts of domestic guinea fowls, with bone in, n.e.s.	103.00 GBP/100kg	EIF	
0207.60.91	Fresh, chilled or frozen livers of domestic guinea fowls	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0207.60.99	Fresh, chilled or frozen edible offal of domestic guinea fowls (excl. livers)	15.00 GBP/100kg	EIF	
0208.10.10	Fresh, chilled or frozen meat and edible meat offal of domestic rabbits	6.00%	EIF	
0208.10.90	Fresh, chilled or frozen meat and edible offal of non-domestic rabbits and hares	0.00%	EIF	
0208.30.00	Fresh, chilled or frozen meat and edible offal of primates	8.00%	EIF	
0208.40.10	Fresh, chilled or frozen whales meat	6.00%	EIF	
0208.40.20	Fresh, chilled or frozen seal meat	6.00%	EIF	
0208.40.80	Fresh, chilled or frozen meat and edible offal of whales, dolphins and porpoises "mammals of the order Cetacea", of manatees and dugongs "mammals of the order Sirenia" and of seals, sea lions and walruses "mammals of the suborder Pinnipedia" (excl. whale and seal meat)	8.00%	EIF	
0208.50.00	Fresh, chilled or frozen meat and edible offal of reptiles "e.g. snakes, turtles, crocodiles"	8.00%	EIF	
0208.60.00	Fresh, chilled or frozen meat and edible offal of camels and other camelids [Camelidae]	8.00%	EIF	
0208.90.10	Fresh, chilled or frozen domestic pigeon meat and edible offal	6.00%	EIF	
0208.90.30	Fresh, chilled or frozen meat and edible meat offal of game (excl. rabbits, hares and pigs)	0.00%	EIF	
0208.90.60	Fresh, chilled or frozen reindeer meat and edible offal thereof	8.00%	EIF	
0208.90.70	Fresh, chilled or frozen frogs' legs	6.00%	EIF	
0208.90.98	Fresh, chilled or frozen meat and edible offal (excl. bovine animals, swine, sheep, goats, horses, asses, mules, hinnies, poultry, rabbits, hares, primates, whales, dolphins and porpoises [mammals of the order Cetacea], manatees and dugongs [mammals of the order Sirenia], seals, sea lions and walruses [mammals of the suborder Pinnipedia], reptiles, pigeons, game, reindeer and frogs' legs)	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0209.10.11	Subcutaneous pig fat, free of lean meat, not rendered or otherwise extracted, fresh, chilled, frozen, salted or in brine	17.00 GBP/100kg	EIF	
0209.10.19	Subcutaneous pig fat, free of lean meat, not rendered or otherwise extracted, dried or smoked	19.00 GBP/100kg	EIF	
0209.10.90	Pig fat, free of lean meat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked (excl. subcutaneous)	10.00 GBP/100kg	EIF	
0209.90.00	Poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	34.00 GBP/100kg	EIF	
0210.11.11	Domestic swine hams and cuts thereof, salted or in brine, with bone in	65.00 GBP/100kg	EIF	
0210.11.19	Domestic swine shoulders and cuts thereof, salted or in brine, with bone in	50.00 GBP/100kg	EIF	
0210.11.31	Domestic swine hams and cuts thereof, dried or smoked, with bone in	126.00 GBP/100kg	EIF	
0210.11.39	Domestic swine shoulders and cuts thereof, dried or smoked, with bone in	99.00 GBP/100kg	EIF	
0210.11.90	Hams, shoulders and cuts thereof of non-domestic swine, salted, in brine, dried or smoked, with bone in	14.00%	EIF	
0210.12.11	Bellies "streaky" and cuts thereof of domestic swine, salted or in brine	39.00 GBP/100kg	EIF	
0210.12.19	Bellies "streaky" and cuts thereof of domestic swine, dried or smoked	65.00 GBP/100kg	EIF	
0210.12.90	Bellies "streaky" and cuts thereof of non-domestic swine, salted, in brine, dried or smoked	14.00%	EIF	
0210.19.10	Bacon sides or spencers of domestic swine, salted or in brine	57.00 GBP/100kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0210.19.20	Three-quarter-sides or middles of domestic swine, salted or in brine	62.00 GBP/100kg	EIF	
0210.19.30	Fore-ends and cuts thereof of domestic swine, salted or in brine	50.00 GBP/100kg	EIF	
0210.19.40	Loins and cuts thereof of domestic swine, salted or in brine	72.00 GBP/100kg	EIF	
0210.19.50	Meat of domestic swine, salted or in brine (excl. hams, shoulders and cuts thereof, bellies and cuts thereof, bacon sides or spencers, three-quarter sides or middles, and fore-ends, loins and cuts thereof)	72.00 GBP/100kg	EIF	
0210.19.60	Domestic swine fore-ends and cuts thereof, dried or smoked	99.00 GBP/100kg	EIF	
0210.19.70	Domestic swine loins and cuts thereof, dried or smoked	125.00 GBP/100kg	EIF	
0210.19.81	Dried or smoked boneless domestic swine meat (excl. bellies and cuts thereof)	126.00 GBP/100kg	EIF	
0210.19.89	Dried or smoked domestic swine meat, with bone in (excl. hams, shoulders and cuts thereof, bellies and cuts thereof, and fore-ends, loins and cuts thereof)	126.00 GBP/100kg	EIF	
0210.19.90	Meat of non-domestic swine, salted, in brine, dried or smoked (excl. hams, shoulders and cuts thereof, with bone in, and bellies and cuts thereof)	14.00%	EIF	
0210.20.10	Meat of bovine animals, salted, in brine, dried or smoked, with bone in	14.00% + 221.00 GBP/100kg	C11	TRQ-1, PSS-1
0210.20.90	Boneless meat of bovine animals, salted, in brine, dried or smoked	14.00% + 253.00 GBP/100kg	C11	TRQ-1, PSS-1

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0210.91.00	Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat and meat offal, of primates	14.00%	EIF	
0210.92.10	Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat or meat offal, of whales, dolphins and porpoises (mammals of the order Cetacea) and manatees and dugongs (mammals of the order Sirenia)	14.00%	EIF	
0210.92.91	Meat, salted, in brine, dried or smoked, of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	108.00 GBP/100kg	EIF	
0210.92.92	Edible offal, salted, in brine, dried or smoked, of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	14.00%	EIF	
0210.92.99	Edible flours and meals of meat or meat offal, of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	14.00% + 253.00 GBP/100kg	EIF	
0210.93.00	Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat and meat offal, of reptiles "e.g. snakes, turtles, alligators"	14.00%	EIF	
0210.99.10	Horsemeat, salted, in brine or dried	6.00%	EIF	
0210.99.21	Meat of sheep and goats, salted, in brine, dried or smoked, with bone in	186.00 GBP/100kg	C16	TRQ-2
0210.99.29	Boneless meat of sheep and goats, salted, in brine, dried or smoked	260.00 GBP/100kg	C16	TRQ-2
0210.99.31	Reindeer meat, salted, in brine, dried or smoked	14.00%	EIF	
0210.99.39	Meat, salted, in brine, dried or smoked (excl. of swine, bovine animals, reindeer, sheep or goats, primates, whales, dolphins and porpoises "mammals of the order Cetacea", manatees and dugongs "mammals of the order Sirenia", seals, sea lions and walruses, reptiles, and meat, salted, in brine or dried, of horses)	108.00 GBP/100kg	B8	
0210.99.41	Edible domestic swine livers, salted, in brine, dried or smoked	54.00 GBP/100kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0210.99.49	Edible domestic swine offal, salted, in brine, dried or smoked (excl. livers)	39.00 GBP/100kg	EIF	
0210.99.51	Edible thick skirt and thin skirt of bovine animals, salted, in brine, dried or smoked	14.00% + 253.00 GBP/100kg	C11	TRQ-1, PSS-1
0210.99.59	Edible offal of bovine animals, salted, in brine, dried or smoked (excl. thick skirt and thin skirt)	12.00%	B8	
0210.99.71	Edible fatty goose or duck livers, salted or in brine	0.00%	EIF	
0210.99.79	Edible poultry liver, salted, in brine, dried or smoked (excl. fatty goose or duck livers)	6.00%	EIF	
0210.99.85	Edible offal, salted, in brine, dried or smoked (excl. of domestic swine, bovine animals, primates, whales, dolphins and porpoises "mammals of the order Cetacea", manatees and dugongs "mammals of the order Sirenia", seals, sea lions and walruses, reptiles and poultry liver)	14.00%	B8	
0210.99.90	Edible flours and meals of meat or meat offal (excl. of primates, whales, dolphins and porpoises "mammals of the order Cetacea", manatees and dugongs "mammals of the order Sirenia", seals, sea lions and walruses and reptiles)	14.00% + 253.00 GBP/100kg	B8	
0301.11.00	Live ornamental freshwater fish	0.00%	EIF	
0301.19.00	Live ornamental fish (excl. freshwater)	6.00%	EIF	
0301.91.10	Live trout "Oncorhynchus apache and Oncorhynchus chrysogaster"	8.00%	EIF	
0301.91.90	Live trout "Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae"	12.00%	EIF	
0301.92.10	Live eels "Anguilla spp.", of a length of < 12 cm	0.00%	EIF	
0301.92.30	Live eels "Anguilla spp.", of a length of => 12 cm but < 20 cm	0.00%	EIF	
0301.92.90	Live eels "Anguilla spp.", of a length of => 20 cm	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0301.93.00	Live carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp."	8.00%	EIF	
0301.94.10	Live Atlantic bluefin tuna "Thunnus thynnus"	16.00%	EIF	
0301.94.90	Live Pacific bluefin tuna "Thunnus orientalis"	16.00%	EIF	
0301.95.00	Live southern bluefin tunas "Thunnus maccoyii"	16.00%	EIF	
0301.99.11	Live Pacific salmon "Oncorhynchus nerka, Oncorhynchus gorbusha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus", Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho"	2.00%	EIF	
0301.99.17	Live freshwater fish (excl. ornamental fish, trout, eels, carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", Pacific salmon "Oncorhynchus nerka, Oncorhynchus gorbusha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus", Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho")	8.00%	EIF	
0301.99.85	Live saltwater fish (excl. ornamental fish, trout [Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster], eels [Anguilla spp.], Atlantic and Pacific bluefin tunas [Thunnus thynnus, Thunnus orientalis] and southern bluefin tunas [Thunnus maccoyii])	16.00%	EIF	
0302.11.10	Fresh or chilled trout "Oncorhynchus apache and Oncorhynchus chrysogaster"	8.00%	EIF	
0302.11.20	Fresh or chilled trout of the species "Oncorhynchus mykiss", with heads on and gills on, gutted, weighing > 1,2 kg each, or with heads off, gilled and gutted, weighing > 1 kg each	12.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0302.11.80	Fresh or chilled trout "Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae" (excl. of the species "Oncorhynchus mykiss", with heads on and gills on, gutted, weighing > 1,2 kg each, or with heads off, gilled and gutted, weighing > 1 kg each)	12.00%	EIF	
0302.13.00	Fresh or chilled Pacific salmon "Oncorhynchus nerka, Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus"	2.00%	EIF	
0302.14.00	Fresh or chilled Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho"	2.00%	EIF	
0302.19.00	Fresh or chilled salmonidae (excl. trout "Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster", Pacific salmon "Oncorhynchus nerka, Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus", Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho")	8.00%	EIF	
0302.21.10	Fresh or chilled lesser or Greenland halibut "Reinhardtius hippoglossoides"	8.00%	EIF	
0302.21.30	Fresh or chilled Atlantic halibut "Hippoglossus hippoglossus"	8.00%	EIF	
0302.21.90	Fresh or chilled Pacific halibut "Hippoglossus stenolepis"	14.00%	EIF	
0302.22.00	Fresh or chilled plaice "Pleuronectes platessa"	6.00%	EIF	
0302.23.00	Fresh or chilled sole "Solea spp."	14.00%	EIF	
0302.24.00	Fresh or chilled turbot "Psetta maxima"	14.00%	EIF	
0302.29.10	Fresh or chilled megrim "Lepidorhombus spp."	14.00%	EIF	
0302.29.80	Fresh or chilled flat fish "Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Catharidae" (excl. lesser or Greenland halibut, Atlantic halibut, Pacific halibut, plaice, sole, turbot and megrim)	14.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0302.31.10	Fresh or chilled albacore or longfinned tunas "Thunnus alalunga" for industrial processing or preservation	0.00%	EIF	
0302.31.90	Fresh or chilled albacore or longfinned tunas "Thunnus alalunga" (excl. for industrial processing or preservation)	20.00%	EIF	
0302.32.10	Fresh or chilled yellowfin tunas "Thunnus albacares" for industrial processing or preservation	0.00%	EIF	
0302.32.90	Fresh or chilled yellowfin tunas "Thunnus albacares" (excl. for industrial processing or preservation)	20.00%	EIF	
0302.33.10	Fresh or chilled skipjack or stripe-bellied bonito for industrial processing or preservation	0.00%	EIF	
0302.33.90	Fresh or chilled skipjack or stripe-bellied bonito (excl. for industrial processing or preservation)	20.00%	EIF	
0302.34.10	Fresh or chilled bigeye tunas "Thunnus obesus" for industrial processing or preservation	0.00%	EIF	
0302.34.90	Fresh or chilled bigeye tunas "Thunnus obesus" (excl. tunas for industrial processing or preservation)	20.00%	EIF	
0302.35.11	Fresh or chilled Atlantic bluefin tuna "Thunnus thynnus", for industrial processing or preservation	0.00%	EIF	
0302.35.19	Fresh or chilled Atlantic bluefin tuna "Thunnus thynnus" (excl. for industrial processing or preservation)	20.00%	EIF	
0302.35.91	Fresh or chilled Pacific bluefin tuna "Thunnus orientalis", for industrial processing or preservation	0.00%	EIF	
0302.35.99	Fresh or chilled Pacific bluefin tuna "Thunnus orientalis" (excl. for industrial processing or preservation)	20.00%	EIF	
0302.36.10	Fresh or chilled Southern bluefin tunas "Thunnus maccoyii" for industrial processing or preservation	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0302.36.90	Fresh or chilled Southern bluefin tunas "Thunnus maccoyii" (excl. tunas for industrial processing or preservation)	20.00%	EIF	
0302.39.20	Fresh or chilled tunas of the genus "Thunnus" for industrial processing or preservation (excl. Thunnus alalunga, Thunnus albacares, Thunnus obesus, Thunnus thynnus, Thunnus orientalis and Thunnus maccoyii)	0.00%	EIF	
0302.39.80	Fresh or chilled tunas of the genus "Thunnus" (excl. tunas for industrial processing or preservation and Thunnus alalunga, Thunnus albacares, Thunnus obesus, Thunnus thynnus, Thunnus orientalis and Thunnus maccoyii)	20.00%	EIF	
0302.41.00	Fresh or chilled herring "Clupea harengus, clupea pallasii"	14.00% (01 JUL - 31 JAN), 0.00% (01 FEB - 30 JUN)	EIF	
0302.42.00	Fresh or chilled anchovies "Engraulis spp."	14.00%	EIF	
0302.43.10	Fresh or chilled sardines "Sardina pilchardus"	20.00%	EIF	
0302.43.30	Fresh or chilled sardines "Sardinops spp." and sardinella "Sardinella spp."	14.00%	EIF	
0302.43.90	Fresh or chilled brisling or sprats "Sprattus sprattus"	12.00% (01 JUL - 31 JAN), 0.00% (01 FEB - 30 JUN)	EIF	
0302.44.00	Fresh or chilled mackerel "Scomber scombrus, Scomber australasicus, Scomber japonicus"	20.00% (01 JUL - 31 JAN), 0.00% (01 FEB - 30 JUN)	EIF	
0302.45.10	Fresh or chilled Atlantic horse mackerel "Trachurus trachurus"	14.00%	EIF	
0302.45.30	Fresh or chilled Chilean jack mackerel "Trachurus murphyi"	14.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0302.45.90	Fresh or chilled jack and horse mackerel "Trachurus spp." "(excl. Atlantic horse mackerel and Chilean jack mackerel)	14.00%	EIF	
0302.46.00	Fresh or chilled cobia "Rachycentron canadum"	14.00%	EIF	
0302.47.00	Fresh or chilled swordfish "Xiphias gladius"	14.00%	EIF	
0302.49.11	Fresh or chilled Kawakawa "Euthynnus affinis" for industrial processing or preservation	0.00%	EIF	
0302.49.19	Fresh or chilled Kawakawa "Euthynnus affinis" (excl. for industrial processing or preservation)	20.00%	EIF	
0302.49.90	Fresh or chilled Indian mackerels "Rastrelliger spp.", seerfishes "Scomberomorus spp.", jacks, crevalles "Caranx spp.", silver pomfrets "Pampus spp.", Pacific saury "Cololabis saira", scads "Decapterus spp.", capelin "Mallotus villosus", bonitos "Sarda spp.", marlins, sailfishes and spearfish "Istiophoridae"	14.00%	EIF	
0302.51.10	Fresh or chilled cod "Gadus morhua"	12.00%	EIF	
0302.51.90	Fresh or chilled cod "Gadus ogac, Gadus macrocephalus"	12.00%	EIF	
0302.52.00	Fresh or chilled haddock "Melanogrammus aeglefinus"	6.00%	EIF	
0302.53.00	Fresh or chilled coalfish "Pollachius virens"	6.00%	EIF	
0302.54.11	Fresh or chilled Cape hake "shallow-water hake" "Merluccius capensis" and deepwater hake "deepwater Cape hake" "Merluccius paradoxus"	14.00%	EIF	
0302.54.15	Fresh or chilled southern hake "Merluccius australis"	14.00%	EIF	
0302.54.19	Fresh or chilled hake "Merluccius spp." (excl. cape hake, deepwater hake and southern hake)	14.00%	EIF	
0302.54.90	Fresh or chilled hake "Urophycis spp."	14.00%	EIF	
0302.55.00	Fresh or chilled Alaska pollack "Theragra chalcogramma"	6.00%	EIF	
0302.56.00	Fresh or chilled blue whiting "Micromesistius poutassou, Micromesistius australis"	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0302.59.10	Fresh or chilled fish of the species <i>Boreogadus saida</i>	12.00%	EIF	
0302.59.20	Fresh or chilled whiting " <i>Merlangius merlangus</i> "	6.00%	EIF	
0302.59.30	Fresh or chilled pollack " <i>Pollachius pollachius</i> "	6.00%	EIF	
0302.59.40	Fresh or chilled ling " <i>Molva</i> spp."	6.00%	EIF	
0302.59.90	Fresh or chilled fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excl. cod, haddock, coalfish, hake, Alaska pollack, blue whittings, <i>Boreogadus saida</i> , whiting, pollack and ling)	14.00%	EIF	
0302.71.00	Fresh or chilled tilapia " <i>Oreochromis</i> spp."	8.00%	EIF	
0302.72.00	Fresh or chilled catfish " <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp."	8.00%	EIF	
0302.73.00	Fresh or chilled carp " <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp."	8.00%	EIF	
0302.74.00	Fresh or chilled eels " <i>Anguilla</i> spp."	0.00%	EIF	
0302.79.00	Fresh or chilled, Nile perch " <i>Lates niloticus</i> " and snakeheads " <i>Channa</i> spp."	8.00%	EIF	
0302.81.15	Fresh or chilled picked dogfish " <i>Squalus acanthias</i> " and catsharks " <i>Scyliorhinus</i> spp."	6.00%	EIF	
0302.81.30	Fresh or chilled porbeagle shark " <i>Lamna nasus</i> "	8.00%	EIF	
0302.81.40	Fresh or chilled blue shark " <i>Prionace glauca</i> "	8.00%	EIF	
0302.81.80	Fresh or chilled dogfish and other sharks (excl. picked dogfish " <i>Squalus acanthias</i> ", catsharks " <i>Scyliorhinus</i> spp.", porbeagle shark " <i>Lamna nasus</i> " and blue shark " <i>Prionace glauca</i> ")	8.00%	EIF	
0302.82.00	Fresh or chilled, rays and skates " <i>Rajidae</i> "	14.00%	EIF	
0302.83.00	Fresh or chilled toothfish " <i>Dissostichus</i> spp."	14.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0302.84.10	Fresh or chilled European sea bass "Dicentrarchus labrax"	14.00%	EIF	
0302.84.90	Fresh or chilled sea bass "Dicentrarchus spp." (excl. European sea bass)	14.00%	EIF	
0302.85.10	Fresh or chilled sea bream of the species Dentex dentex or Pagellus spp.	14.00%	EIF	
0302.85.30	Fresh or chilled gilt-head sea bream "Sparus aurata"	14.00%	EIF	
0302.85.90	Fresh or chilled sea bream "Sparidae" (excl. gilt-head sea bream, Dentex dentex and Pagellus spp.)	14.00%	EIF	
0302.89.10	Fresh or chilled freshwater fish, n.e.s.	8.00%	EIF	
0302.89.21	Fresh or chilled fish of the genus Euthynnus, for industrial processing or preservation (excl. skipjack or stripe-bellied bonito and Kawakawa)	0.00%	EIF	
0302.89.29	Fresh or chilled fish of the genus Euthynnus (excl. skipjack or stripe-bellied bonito and Kawakawa, and fish for industrial processing or preservation)	20.00%	EIF	
0302.89.31	Fresh or chilled redfish "Sebastes marinus"	6.00%	EIF	
0302.89.39	Fresh or chilled redfish "Sebastes spp." (excl. Sebastes marinus)	6.00%	EIF	
0302.89.40	Fresh or chilled ray's bream "Brama spp."	14.00%	EIF	
0302.89.50	Fresh or chilled monkfish "Lophius spp."	14.00%	EIF	
0302.89.60	Fresh or chilled pink cusk-eel "Genypterus blacodes"	6.00%	EIF	
0302.89.90	Fresh or chilled fish, n.e.s.	14.00%	EIF	
0302.91.00	Fresh or chilled fish livers, roes and milt	10.00%	EIF	
0302.92.00	Fresh or chilled shark fins	8.00%	EIF	
0302.99.00	Fresh or chilled fish fins, heads, tails, maws and other edible fish offal (excl. livers, roes, milt and shark fins)	10.00%	EIF	
0303.11.00	Frozen sockeye salmon [red salmon] "Oncorhynchus nerka"	2.00%	EIF	
0303.12.00	Frozen Pacific salmon (excl. sockeye salmon "red salmon")	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0303.13.00	Frozen, Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho"	2.00%	EIF	
0303.14.10	Frozen trout "Oncorhynchus apache and Oncorhynchus chrysogaster"	8.00%	EIF	
0303.14.20	Frozen trout "Oncorhynchus mykiss", with heads and gills on, gutted, weighing more than 1,2 kg each, or with heads off, gilled and gutted, weighing more than 1 kg each	12.00%	EIF	
0303.14.90	Frozen trout "Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita and Oncorhynchus gilae" (excl. Oncorhynchus mykiss with heads and gills on, gutted, weighing more than 1,2 kg each, or with heads off, gilled and gutted, weighing more than 1 kg each)	12.00%	EIF	
0303.19.00	Frozen salmonidae (excl. trout and Pacific, Atlantic and Danube salmon)	8.00%	EIF	
0303.23.00	Frozen tilapia "Oreochromis spp."	8.00%	EIF	
0303.24.00	Frozen catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp."	8.00%	EIF	
0303.25.00	Frozen carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp."	8.00%	EIF	
0303.26.00	Frozen eels "Anguilla spp."	0.00%	EIF	
0303.29.00	Frozen, Nile perch (Lates niloticus) and snakeheads (Channa spp.)	8.00%	EIF	
0303.31.10	Frozen lesser or Greenland halibut "Reinhardtius hippoglossoides"	6.00%	EIF	
0303.31.30	Frozen Atlantic halibut "Hippoglossus hippoglossus"	6.00%	EIF	
0303.31.90	Frozen Pacific halibut "Hippoglossus stenolepis"	14.00%	EIF	
0303.32.00	Frozen plaice "Pleuronectes platessa"	14.00%	EIF	
0303.33.00	Frozen sole "Solea spp."	6.00%	EIF	
0303.34.00	Frozen turbot "Psetta maxima"	14.00%	EIF	
0303.39.10	Frozen flounder "Platichthys flesus"	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0303.39.30	Frozen fish of the genus Rhombosolea	6.00%	EIF	
0303.39.50	Frozen fish "Pelotreis flavilatus or Peltorhamphus novaezelandiae"	6.00%	EIF	
0303.39.85	Frozen flat fish "Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae" (excl. halibut, plaice, sole, turbot, flounder, Rhombosolea spp., Pelotreis flavilatus and Peltorhamphus novaezelandiae)	14.00%	EIF	
0303.41.10	Frozen albacore or longfinned tunas "Thunnus alalunga" for industrial manufacture of products of 1604	0.00%	EIF	
0303.41.90	Frozen albacore or longfinned tunas "Thunnus alalunga" (excl. for industrial processing or preservation)	20.00%	EIF	
0303.42.20	Frozen yellowfin tuna "Thunnus albacares" for industrial manufacture of products of 1604	0.00%	EIF	
0303.42.90	Frozen yellowfin tunas "Thunnus albacares" (excl. for industrial manufacture of products of 1604)	20.00%	EIF	
0303.43.10	Frozen skipjack or stripe-bellied bonito "Euthynnus -Katsuwonus- pelamis" for industrial processing or preservation	0.00%	EIF	
0303.43.90	Frozen skipjack or stripe-bellied bonito "Euthynnus -Katsuwonus- pelamis" (excl. for industrial processing or preservation)	20.00%	EIF	
0303.44.10	Frozen bigeye tunas "Thunnus obesus" for industrial processing or preservation	0.00%	EIF	
0303.44.90	Frozen bigeye tunas "Thunnus obesus" (excl. for industrial processing or preservation)	20.00%	EIF	
0303.45.12	Frozen Atlantic bluefin tuna "Thunnus thynnus", for industrial processing or preservation	0.00%	EIF	
0303.45.18	Frozen Atlantic bluefin tuna "Thunnus thynnus" (excl. for industrial processing or preservation)	20.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0303.45.91	Frozen Pacific bluefin tuna "Thunnus orientalis", for industrial processing or preservation	0.00%	EIF	
0303.45.99	Frozen Pacific bluefin tuna "Thunnus orientalis" (excl. for industrial processing or preservation)	20.00%	EIF	
0303.46.10	Frozen Southern bluefin tunas "Thunnus maccoyii" for industrial processing or preservation	0.00%	EIF	
0303.46.90	Frozen Southern bluefin tunas "Thunnus maccoyii" (excl. for industrial processing or preservation)	20.00%	EIF	
0303.49.20	Frozen tunas of the genus "Thunnus" for industrial processing or preservation (excl. Thunnus alalunga, Thunnus albacares, Thunnus obesus, Thunnus thynnus, Thunnus orientalis and Thunnus maccoyii)	0.00%	EIF	
0303.49.85	Frozen tunas of the genus "Thunnus" (excl. tunas for industrial processing or preservation and Thunnus alalunga, Thunnus albacares, Thunnus obesus, Thunnus thynnus, Thunnus orientalis and Thunnus maccoyii)	20.00%	EIF	
0303.51.00	Frozen herrings "Clupea harengus, Clupea pallasii"	14.00% (01 JUL - 31 JAN), 0.00% (01 FEB - 30 JUN)	EIF	
0303.53.10	Frozen sardines "Sardina pilchardus"	20.00%	EIF	
0303.53.30	Frozen sardines "Sardinops spp." and sardinella "Sardinella spp."	14.00%	EIF	
0303.53.90	Frozen brisling or sprats "Sprattus sprattus"	12.00% (01 JUL - 31 JAN), 0.00% (01 FEB - 30 JUN)	EIF	
0303.54.10	Frozen mackerel "Scomber scombrus, Scomber japonicus"	20.00% (01 JUL - 31 JAN),	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
		0.00% (01 FEB - 30 JUN)		
0303.54.90	Frozen mackerel "Scomber australasicus"	14.00%	EIF	
0303.55.10	Frozen Atlantic horse mackerel "Trachurus trachurus"	14.00%	EIF	
0303.55.30	Frozen Chilean jack mackerel "Trachurus murphyi"	14.00%	EIF	
0303.55.90	Frozen jack and horse mackerel "Trachurus spp." (excl. Atlantic horse mackerel and Chilean jack mackerel)	14.00%	EIF	
0303.56.00	Frozen cobia "Rachycentron canadum"	14.00%	EIF	
0303.57.00	Frozen swordfish "Xiphias gladius"	6.00%	EIF	
0303.59.10	Frozen anchovies "Engraulis spp."	14.00%	EIF	
0303.59.21	Frozen Kawakawa "Euthynnus affinis" for industrial processing or preservation	0.00%	EIF	
0303.59.29	Frozen Kawakawa "Euthynnus affinis" (excl. for industrial processing or preservation)	20.00%	EIF	
0303.59.90	Frozen Indian mackerels "Rastrelliger spp.", seerfishes "Scomberomorus spp.", jacks, crevalles "Caranx spp.", silver pomfrets "Pampus spp.", Pacific saury "Cololabis saira", scads "Decapterus spp.", capelin "Mallotus villosus", bonitos "Sarda spp.", marlins, sailfishes and spearfish "Istiophoridae"	14.00%	EIF	
0303.63.10	Frozen cod "Gadus morhua"	12.00%	EIF	
0303.63.30	Frozen cod "Gadus ogac"	12.00%	EIF	
0303.63.90	Frozen cod "Gadus macrocephalus"	12.00%	EIF	
0303.64.00	Frozen haddock "Melanogrammus aeglefinus"	6.00%	EIF	
0303.65.00	Frozen coalfish "Pollachius virens"	6.00%	EIF	
0303.66.11	Frozen Cape hake "shallow-water hake" "Merluccius capensis" and deepwater hake "deepwater Cape hake" "Merluccius paradoxus"	14.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0303.66.12	Frozen Argentine hake "Southwest Atlantic hake" "Merluccius hubbsi"	14.00%	EIF	
0303.66.13	Frozen southern hake "Merluccius australis"	14.00%	EIF	
0303.66.19	Frozen hake "Merluccius spp." (excl. cape hake, deepwater hake, Argentine hake and southern hake)	14.00%	EIF	
0303.66.90	Frozen hake "Urophycis spp."	14.00%	EIF	
0303.67.00	Frozen Alaska pollack "Theragra chalcogramma"	14.00%	EIF	
0303.68.10	Frozen blue whiting "Micromesistius poutassou"	6.00%	EIF	
0303.68.90	Frozen southern blue whiting "Micromesistius australis"	6.00%	EIF	
0303.69.10	Frozen fish of the species Boreogadus saida	12.00%	EIF	
0303.69.30	Frozen whiting "Merlangius merlangus"	6.00%	EIF	
0303.69.50	Frozen pollack "Pollachius pollachius"	14.00%	EIF	
0303.69.70	Frozen blue grenadier "Macruronus novaezelandiae"	6.00%	EIF	
0303.69.80	Frozen ling "Molva spp."	6.00%	EIF	
0303.69.90	Frozen fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excl. cod, haddock, coalfish, hake, Alaska pollack, blue whittings, Boreogadus saida, whiting, pollack, blue grenadier and ling)	14.00%	EIF	
0303.81.15	Frozen picked dogfish "Squalus acanthias" and catsharks "Scyliorhinus spp."	6.00%	EIF	
0303.81.30	Frozen porbeagle shark "Lamna nasus"	8.00%	EIF	
0303.81.40	Frozen blue shark "Prionace glauca"	8.00%	EIF	
0303.81.90	Frozen dogfish and other sharks (excl. picked dogfish "Squalus acanthias", catsharks "Scyliorhinus spp.", porbeagle shark "Lamna nasus" and blue shark "Prionace glauca")	8.00%	EIF	
0303.82.00	Frozen rays and skates "Rajidae"	14.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0303.83.00	Frozen toothfish "Dissostichus spp."	14.00%	EIF	
0303.84.10	Frozen European sea bass "Dicentrarchus labrax"	14.00%	EIF	
0303.84.90	Frozen sea bass "Dicentrarchus spp." (excl. European sea bass)	14.00%	EIF	
0303.89.10	Frozen freshwater fish, n.e.s.	8.00%	B8	
0303.89.21	Frozen fish of the genus Euthynnus, for industrial processing or preservation (excl. skipjack or stripe-bellied bonito and Kawakawa)	0.00%	EIF	
0303.89.29	Frozen fish of the genus Euthynnus (excl. skipjack or stripe-bellied bonito and Kawakawa, and fish for industrial processing or preservation)	20.00%	EIF	
0303.89.31	Frozen redfish "Sebastes marinus"	6.00%	EIF	
0303.89.39	Frozen redfish "Sebastes spp." (excl. Sebastes marinus)	6.00%	EIF	
0303.89.40	Frozen fish of the species Orcynopsis unicolor	10.00% (01 JUL - 31 JAN), 0.00% (01 FEB - 30 JUN)	EIF	
0303.89.50	Frozen sea bream of the species Dentex dentex or Pagellus spp.	14.00%	EIF	
0303.89.55	Frozen gilt-head sea bream "Sparus aurata"	14.00%	EIF	
0303.89.60	Frozen ray's bream "Brama spp."	14.00%	EIF	
0303.89.65	Frozen monkfish "Lophius spp."	14.00%	EIF	
0303.89.70	Frozen pink cusk-eel "Genypterus blacodes"	6.00%	EIF	
0303.89.90	Frozen fish, n.e.s.	14.00%	EIF	
0303.91.10	Frozen hard and soft roes for the manufacture of deoxyribonucleic acid or protamine sulphate	0.00%	EIF	
0303.91.90	Frozen fish livers, roes and milt (excl. hard and soft roes for the manufacture of deoxyribonucleic acid or protamine sulphate)	10.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0303.92.00	Frozen shark fins	8.00%	EIF	
0303.99.00	Frozen fish fins, heads, tails, maws and other edible fish offal (excl. livers, roes, milt and shark fins)	10.00%	EIF	
0304.31.00	Fresh or chilled fillets of tilapia "Oreochromis spp."	8.00%	EIF	
0304.32.00	Fresh or chilled fillets of catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp."	8.00%	EIF	
0304.33.00	Fresh or chilled fillets of Nile perch "Lates niloticus"	8.00%	EIF	
0304.39.00	Fresh or chilled fillets of carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", eels "Anguilla spp." and snakeheads "Channa spp."	8.00%	EIF	
0304.41.00	Fresh or chilled fillets of Pacific salmon "Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus", Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho"	2.00%	EIF	
0304.42.10	Fresh or chilled fillets of trout "Oncorhynchus mykiss", weighing > 400 g each	12.00%	EIF	
0304.42.50	Fresh or chilled fillets of trout "Oncorhynchus apache and Oncorhynchus chrysogaster"	8.00%	EIF	
0304.42.90	Fresh or chilled fillets of trout "Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita and Oncorhynchus gilae" (excl. of Oncorhynchus mykiss weighing > 400 g each)	12.00%	EIF	
0304.43.00	Fresh or chilled fillets of flat fish "Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae"	18.00%	EIF	
0304.44.10	Fresh or chilled fillets of cod "Gadus morhua, Gadus ogac, Gadus macrocephalus" and of Boreogadus saida	18.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0304.44.30	Fresh or chilled fillets of coalfish "Pollachius virens"	18.00%	EIF	
0304.44.90	Fresh or chilled fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excl. cod, coalfish and Boreogadus saida)	18.00%	EIF	
0304.45.00	Fresh or chilled fillets of swordfish "Xiphias gladius"	18.00%	EIF	
0304.46.00	Fresh or chilled fillets of toothfish "Dissostichus spp."	18.00%	EIF	
0304.47.10	Fresh or chilled fillets of picked dogfish "Squalus acanthias" and catsharks "Scyliorhinus spp."	18.00%	EIF	
0304.47.20	Fresh or chilled fillets of porbeagle shark "Lamna nasus"	18.00%	EIF	
0304.47.30	Fresh or chilled fillets of blue shark "Prionace glauca"	18.00%	EIF	
0304.47.90	Fresh or chilled fillets of dogfish and other sharks (excl. picked dogfish "Squalus acanthias", catsharks "Scyliorhinus spp.", porbeagle shark "Lamna nasus" and blue shark "Prionace glauca")	18.00%	EIF	
0304.48.00	Fresh or chilled fillets of rays and skates "Rajidae"	18.00%	EIF	
0304.49.10	Fresh or chilled fillets of freshwater fish, n.e.s.	8.00%	EIF	
0304.49.50	Fresh or chilled fillets of redfish "Sebastes spp."	18.00%	EIF	
0304.49.90	Fresh or chilled fillets of fish, n.e.s.	18.00%	EIF	
0304.51.00	Fresh or chilled meat, whether or not minced, of tilapia "Oreochromis spp.", catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.", carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", eels "Anguilla spp.", Nile perch "Lates niloticus" and snakeheads "Channa spp." (excl. fillets)	8.00%	EIF	
0304.52.00	Fresh or chilled meat, whether or not minced, of salmonidae (excl. fillets)	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0304.53.00	Fresh or chilled meat, whether or not minced, of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excl. fillets)	14.00%	EIF	
0304.54.00	Fresh or chilled meat, whether or not minced, of swordfish "Xiphias gladius" (excl. fillets)	14.00%	EIF	
0304.55.00	Fresh or chilled meat, whether or not minced, of toothfish "Dissostichus spp." (excl. fillets)	14.00%	EIF	
0304.56.10	Fresh or chilled meat, whether or not minced, of picked dogfish "Squalus acanthias" and catsharks "Scyliorhinus spp." (excl. fillets)	14.00%	EIF	
0304.56.20	Fresh or chilled meat, whether or not minced, of porbeagle shark "Lamna nasus" (excl. fillets)	14.00%	EIF	
0304.56.30	Fresh or chilled meat, whether or not minced, of blue shark "Prionace glauca" (excl. fillets)	14.00%	EIF	
0304.56.90	Fresh or chilled meat, whether or not minced, of dogfish and other sharks (excl. fillets, picked dogfish "Squalus acanthias", catsharks "Scyliorhinus spp.", porbeagle shark "Lamna nasus" and blue shark "Prionace glauca")	14.00%	EIF	
0304.57.00	Fresh or chilled meat, whether or not minced, of rays and skates "Rajidae" (excl. fillets)	14.00%	EIF	
0304.59.10	Fresh or chilled meat of freshwater fish, whether or not minced (excl. all fillets, tilapias, catfish, carp, eels, Nile perch, snakeheads, salmonidae, swordfish, toothfish and fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae)	8.00%	EIF	
0304.59.50	Fresh or chilled flaps of herring	14.00% (01 JUL - 31 JAN), 0.00% (01 FEB - 30 JUN)	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0304.59.90	Fresh or chilled fish meat, whether or not minced (excl. all fillets, freshwater fish, flaps of herring, tilapias, catfish, carp, eels, Nile perch, snakeheads, salmonidae, swordfish, toothfish, rays, skates, dogfish and other sharks, and fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae)	14.00%	EIF	
0304.61.00	Frozen fillets of tilapia "Oreochromis spp."	8.00%	EIF	
0304.62.00	Frozen fillets of catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp."	8.00%	EIF	
0304.63.00	Frozen fillets of Nile perch "Lates niloticus"	8.00%	EIF	
0304.69.00	Frozen fillets of carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", eels "Anguilla spp." and snakeheads "Channa spp."	8.00%	EIF	
0304.71.10	Frozen fillets of cod "Gadus macrocephalus"	6.00%	EIF	
0304.71.90	Frozen fillets of cod "Gadus morhua, Gadus ogac"	6.00%	EIF	
0304.72.00	Frozen fillets of haddock "Melanogrammus aeglefinus"	6.00%	EIF	
0304.73.00	Frozen fillets of coalfish "Pollachius virens"	6.00%	EIF	
0304.74.11	Frozen fillets of Cape hake "shallow-water hake" "Merluccius capensis" and deepwater hake "deepwater Cape hake" "Merluccius paradoxus"	6.00%	EIF	
0304.74.15	Frozen fillets of Argentine hake "Southwest Atlantic hake" "Merluccius hubbsi"	6.00%	EIF	
0304.74.19	Frozen fillets of hake "Merluccius spp." (excl. cape hake, deepwater hake and Argentine hake)	6.00%	EIF	
0304.74.90	Frozen fillets of hake "Urophycis spp."	6.00%	EIF	
0304.75.00	Frozen fillets of Alaska pollack "Theragra chalcogramma"	12.00%	EIF	
0304.79.10	Frozen fillets of Boreogadus saida	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0304.79.30	Frozen fillets of whiting "Merlangius merlangus"	6.00%	EIF	
0304.79.50	Frozen fillets of blue grenadier "Macruronus novaezelandiae"	6.00%	EIF	
0304.79.80	Frozen fillets of ling "Molva spp."	6.00%	EIF	
0304.79.90	Frozen fillets of fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excl. cod, haddock, coalfish, hake, Alaska pollack, Boreogadus saida, whiting, blue grenadier and ling)	14.00%	EIF	
0304.81.00	Frozen fillets of Pacific salmon "Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus", Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho"	2.00%	EIF	
0304.82.10	Frozen fillets of trout "Oncorhynchus mykiss", weighing > 400 g each	12.00%	EIF	
0304.82.50	Frozen fillets of trout "Oncorhynchus apache and Oncorhynchus chrysogaster"	8.00%	EIF	
0304.82.90	Frozen fillets of trout "Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita and Oncorhynchus gilae" (excl. of Oncorhynchus mykiss weighing > 400 g each)	12.00%	EIF	
0304.83.10	Frozen fillets of plaice "Pleuronectes platessa"	6.00%	EIF	
0304.83.30	Frozen fillets of flounder "Platichthys flesus"	6.00%	EIF	
0304.83.50	Frozen fillets of megrim "Lepidorhombus spp."	14.00%	EIF	
0304.83.90	Frozen fillets of flat fish "Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae" (excl. plaice, flounder and megrim)	14.00%	EIF	
0304.84.00	Frozen fillets of swordfish "Xiphias gladius"	6.00%	EIF	
0304.85.00	Frozen fillets of toothfish "Dissostichus spp."	14.00%	EIF	
0304.86.00	Frozen fillets of herring "Clupea harengus, Clupea pallasii"	14.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0304.87.00	Frozen fillets of tuna "of the genus Thunnus", skipjack or stripe-bellied bonito "Euthynnus [Katsuwonus] pelamis"	18.00%	EIF	
0304.88.11	Frozen fillets of picked dogfish "Squalus acanthias" and catsharks "Scyliorhinus spp."	6.00%	EIF	
0304.88.15	Frozen fillets of porbeagle shark "Lamna nasus"	6.00%	EIF	
0304.88.18	Frozen fillets of blue shark "Prionace glauca"	6.00%	EIF	
0304.88.19	Frozen fillets of dogfish and other sharks (excl. picked dogfish "Squalus acanthias", catsharks "Scyliorhinus spp.", porbeagle shark "Lamna nasus" and blue shark "Prionace glauca")	6.00%	EIF	
0304.88.90	Frozen fillets of rays and skates "Rajidae"	14.00%	EIF	
0304.89.10	Frozen fillets of freshwater fish, n.e.s.	8.00%	EIF	
0304.89.21	Frozen fillets of redfish "Sebastes marinus"	6.00%	EIF	
0304.89.29	Frozen fillets of redfish "Sebastes spp." (excl. Sebastes marinus)	6.00%	EIF	
0304.89.30	Frozen fillets of fish of the genus Euthynnus (excl. skipjack or stripe-bellied bonito)	18.00%	EIF	
0304.89.41	Frozen fillets of mackerel "Scomber australasicus"	14.00%	EIF	
0304.89.49	Frozen fillets of mackerel "Scomber scombrus, Scomber japonicus" and fish of the species Orcynopsis unicolor	14.00%	EIF	
0304.89.60	Frozen fillets of monkfish "Lophius spp."	14.00%	EIF	
0304.89.90	Frozen fish fillets, n.e.s.	14.00%	EIF	
0304.91.00	Frozen meat, whether or not minced, of swordfish "Xiphias gladius" (excl. fillets)	6.00%	EIF	
0304.92.00	Frozen meat, whether or not minced, of toothfish "Dissostichus spp." (excl. fillets)	6.00%	EIF	
0304.93.10	Frozen surimi of tilapia "Oreochromis spp.", catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.", carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp.,	14.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", eels "Anguilla spp.", Nile perch "Lates niloticus" or snakeheads "Channa spp."			
0304.93.90	Frozen meat, whether or not minced, of tilapia "Oreochromis spp.", catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.", carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", eels "Anguilla spp.", Nile perch "Lates niloticus" and snakeheads "Channa spp." (excl. fillets and surimi)	8.00%	EIF	
0304.94.10	Frozen surimi of Alaska pollack "Theragra chalcogramma"	14.00%	EIF	
0304.94.90	Frozen meat, whether or not minced, of Alaska pollack "Theragra chalcogramma" (excl. fillets and surimi)	6.00%	EIF	
0304.95.10	Frozen surimi of fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excl. Alaska pollack "Theragra chalcogramma")	14.00%	EIF	
0304.95.21	Frozen meat, whether or not minced, of cod "Gadus macrocephalus" (excl. fillets and surimi)	6.00%	EIF	
0304.95.25	Frozen meat, whether or not minced, of cod "Gadus morhua" (excl. fillets and surimi)	6.00%	EIF	
0304.95.29	Frozen meat, whether or not minced, of cod "Gadus ogac" and of fish of the species Boreogadus saida (excl. fillets and surimi)	6.00%	EIF	
0304.95.30	Frozen meat, whether or not minced, of haddock "Melanogrammus aeglefinus" (excl. fillets and surimi)	6.00%	EIF	
0304.95.40	Frozen meat, whether or not minced, of coalfish "Pollachius virens" (excl. fillets and surimi)	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0304.95.50	Frozen meat, whether or not minced, of hake "Merluccius spp." (excl. fillets and surimi)	6.00%	EIF	
0304.95.60	Frozen meat, whether or not minced, of blue whiting "Micromesistius poutassou" (excl. fillets and surimi)	6.00%	EIF	
0304.95.90	Frozen meat, whether or not minced, of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excl. fillets, surimi, Alaska pollack "Theragra chalcogramma", cod, haddock, coalfish, hake "Merluccius spp." and blue whiting)	6.00%	EIF	
0304.96.10	Frozen meat, whether or not minced, of picked dogfish "Squalus acanthias" and catsharks "Scyliorhinus spp."	6.00%	EIF	
0304.96.20	Frozen meat, whether or not minced, of porbeagle shark "Lamna nasus"	6.00%	EIF	
0304.96.30	Frozen meat, whether or not minced, of blue shark "Prionace glauca"	6.00%	EIF	
0304.96.90	Frozen meat, whether or not minced, of dogfish and other sharks (excl. picked dogfish "Squalus acanthias", catsharks "Scyliorhinus spp.", porbeagle shark "Lamna nasus" and blue shark "Prionace glauca")	6.00%	EIF	
0304.97.00	Frozen meat, whether or not minced, of rays and skates "Rajidae"	6.00%	EIF	
0304.99.10	Frozen surimi of fish n.e.s.	14.00%	EIF	
0304.99.21	Frozen meat of freshwater fish n.e.s. (excl. fillets and surimi)	8.00%	EIF	
0304.99.23	Frozen meat "whether or not minced" of herring "Clupea harengus, Clupea pallasii" (excl. fillets)	14.00% (01 JUL - 31 JAN), 0.00% (01 FEB - 30 JUN)	EIF	
0304.99.29	Frozen meat "whether or not minced" of redfish "Sebastes spp." (excl. fillets)	8.00%	EIF	
0304.99.55	Frozen meat "whether or not minced" of megrim (excl. fillets)	14.00%	EIF	
0304.99.61	Frozen meat "whether or not minced" of Ray's bream "Brama spp." (excl. fillets)	14.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0304.99.65	Frozen meat "whether or not minced" of monkfish "Lophius spp." (excl. fillets)	6.00%	EIF	
0304.99.99	Frozen meat of saltwater fish n.e.s. (excl. fillets and surimi)	6.00%	EIF	
0305.10.00	Flours, meals and pellets of fish, fit for human consumption	12.00%	EIF	
0305.20.00	Fish livers, roes and milt, dried, smoked, salted or in brine	10.00%	EIF	
0305.31.00	Fillets, dried, salted or in brine, but not smoked, of tilapia "Oreochromis spp.", catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.", carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", eels "Anguilla spp.", Nile perch "Lates niloticus" and snakeheads "Channa spp."	16.00%	EIF	
0305.32.11	Fillets, dried, salted or in brine, but not smoked, of cod "Gadus macrocephalus"	16.00%	EIF	
0305.32.19	Fillets, dried, salted or in brine, but not smoked, of cod "Gadus morhua, Gadus ogac" and of fish of the species Boreogadus saida	20.00%	EIF	
0305.32.90	Fillets, dried, salted or in brine, but not smoked, of fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excl. cod and Boreogadus saida)	16.00%	EIF	
0305.39.10	Fillets of Pacific salmon "Oncorhynchus nerka, Oncorhynchus gorbusha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus", Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho", salted or in brine, but not smoked	14.00%	B8	
0305.39.50	Fillets of lesser or Greenland halibut "Reinhardtius hippoglossoides", salted or in brine, but not smoked	14.00%	EIF	
0305.39.90	Fillets of fish, dried, salted or in brine, but not smoked (excl. tilapia, catfish, carp, eels, Nile perch, snakeheads, fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and	16.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	Muraenolepididae, and fish fillets, salted or in brine of Pacific salmon, Atlantic salmon, Danube salmon and lesser or Greenland halibut)			
0305.41.00	Smoked Pacific salmon "Oncorhynchus nerka, Oncorhynchus gorbusha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus", Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho", incl. fillets (excl. offal)	12.00%	B8	
0305.42.00	Smoked herring "Clupea harengus, Clupea pallasii", incl. fillets (excl. offal)	10.00%	EIF	
0305.43.00	Smoked trout "Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster", incl. fillets (excl. offal)	14.00%	B8	
0305.44.10	Smoked eels "Anguilla spp.", incl. fillets (excl. offal)	14.00%	EIF	
0305.44.90	Smoked tilapia "Oreochromis spp.", catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.", carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", Nile perch "Lates niloticus" and snakeheads "Channa spp.", incl. fillets (excl. offal)	14.00%	EIF	
0305.49.10	Smoked lesser or Greenland halibut "Reinhardtius hippoglossoides", incl. fillets (excl. offal)	14.00%	EIF	
0305.49.20	Smoked Atlantic halibut "Hippoglossus hippoglossus", incl. fillets (excl. offal)	16.00%	EIF	
0305.49.30	Smoked mackerel "Scomber scombrus, Scomber australasicus, Scomber japonicus", incl. fillets (excl. offal)	14.00%	B8	
0305.49.80	Smoked fish, incl. fillets (excl. offal, Pacific salmon, Atlantic salmon, Danube salmon, herring, lesser or Greenland halibut, Atlantic halibut, mackerel, trout, tilapia, catfish, carp, eels, Nile perch and snakeheads)	14.00%	EIF	
0305.51.10	Cod "Gadus morhua, Gadus ogac, Gadus macrocephalus", dried, unsalted, not smoked stockfish (excl. fillets and offal)	12.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0305.51.90	Cod "Gadus morhua, Gadus ogac, Gadus macrocephalus", dried, salted, not smoked clipfish (excl. fillets and offal)	12.00%	EIF	
0305.52.00	Dried tilapia "Oreochromis spp.", catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.", carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", eels "Anguilla spp.", Nile perch "Lates niloticus" and snakeheads "Channa spp.", even salted but not smoked (excl. fillets and offal)	12.00%	EIF	
0305.53.10	Dried polar cod "Boreogadus saida", even salted but not smoked (excl. fillets and offal)	12.00%	EIF	
0305.53.90	Dried fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, even salted but not smoked (excl. fillets, offal, cod "Gadus morhua, Gadus ogac, Gadus macrocephalus" and polar cod "Boreogadus saida")	12.00%	EIF	
0305.54.30	Dried herrings "Clupea harengus, Clupea pallasii", even salted but not smoked (excl. fillets and offal)	12.00%	EIF	
0305.54.50	Dried anchovies "Engraulis spp.", even salted but not smoked (excl. fillets and offal)	10.00%	EIF	
0305.54.90	Dried sardines "Sardina pilchardus, Sardinops spp.", sardinella "Sardinella spp.", brisling or sprats "Sprattus sprattus", mackerel "Scomber scombrus, Scomber australasicus, Scomber japonicus", Indian mackerels "Rastrelliger spp.", seerfishes "Scomberomorus spp.", jack and horse mackerel "Trachurus spp.", jacks, crevalles "Caranx spp.", cobia "Rachycentron canadum", silver pomfrets "Pampus spp.", Pacific saury "Cololabis saira", scads "Decapterus spp.", capelin "Mallotus villosus", swordfish "Xiphias gladius", Kawakawa "Euthynnus affinis", bonitos	12.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	"Sarda spp.", marlins, sailfishes and spearfish "Istiophoridae", even salted but not smoked (excl. fillets and offal)			
0305.59.70	Atlantic Halibut "Hippoglossus Hippoglossus", dried, even salted, not smoked (excl. fillets and offal)	14.00%	EIF	
0305.59.85	Fish, dried, even salted but not smoked, n.e.s. (excl. fillets and offal)	12.00%	EIF	
0305.61.00	Herring (Clupea harengus, Clupea pallasii), only salted or in brine (excl. fillets and offal)	12.00%	EIF	
0305.62.00	Cod "Gadus morhua, Gadus ogac, Gadus macrocephalus", salted or in brine only (excl. fillets and offal)	12.00%	EIF	
0305.63.00	Anchovies "Engraulis spp.", salted or in brine only (excl. fillets and offal)	10.00%	EIF	
0305.64.00	Tilapia "Oreochromis spp.", catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.", carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", eels "Anguilla spp.", Nile perch "Lates niloticus" and snakeheads "Channa spp.", salted or in brine only (excl. fillets and offal)	12.00%	EIF	
0305.69.10	Fish of the species Boreogadus saida, salted or in brine only (excl. fillets and offal)	12.00%	EIF	
0305.69.30	Atlantic halibut "Hippoglossus hippoglossus", salted or in brine only (excl. fillets and offal)	14.00%	EIF	
0305.69.50	Pacific salmon "Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus", Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho", only salted or in brine (excl. fillets and offal)	10.00%	B8	
0305.69.80	Fish, only salted or in brine (excl. herring, cod, anchovies, tilapia, catfish, carp, eels, Nile perch, snakeheads, Boreogadus saida, Atlantic halibut, Pacific salmon, Atlantic salmon, Danube salmon and fillets and offal)	12.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0305.71.00	Shark fins, smoked, dried, salted or in brine	12.00%	EIF	
0305.72.00	Fish heads, tails and maws, smoked, dried, salted or in brine	12.00%	EIF	
0305.79.00	Fish fins and other edible fish offal, smoked, dried, salted or in brine (excl. heads, tails, maws and shark fins)	12.00%	EIF	
0306.11.10	Frozen crawfish tails "Palinurus spp., Panulirus spp., Jasus spp.", even smoked, whether in shell or not, incl. crawfish tails in their shell, cooked by steaming or by boiling in water	12.00%	EIF	
0306.11.90	Frozen rock lobster and other sea crawfish "Palinurus spp., Panulirus spp. and Jasus spp.", even smoked, whether in shell or not, incl. ones in shell, cooked by steaming or by boiling in water (excl. crawfish tails)	12.00%	EIF	
0306.12.10	Frozen lobsters "Homarus spp.", whole, even smoked or cooked by steaming or by boiling in water	6.00%	EIF	
0306.12.90	Frozen lobsters "Homarus spp.", even smoked, whether in shell or not, incl. lobsters in shell, cooked by steaming or by boiling in water (excl. whole)	16.00%	EIF	
0306.14.10	Frozen crabs "Paralithodes camchaticus, Chionoecetes spp. and Callinectes sapidus", even smoked, whether in shell or not, incl. crabs in shell, cooked by steaming or by boiling in water	6.00%	EIF	
0306.14.30	Frozen crabs "Cancer pagurus", even smoked, whether in shell or not, incl. crabs in shell, cooked by steaming or by boiling in water	6.00%	EIF	
0306.14.90	Frozen crabs, even smoked, whether in shell or not, incl. crabs in shell, cooked by steaming or by boiling in water (excl. "Paralithodes camchaticus", "Chionoecetes spp.", "Callinectes sapidus" and "Cancer pagurus")	6.00%	EIF	
0306.15.00	Frozen Norway lobsters "Nephrops norvegicus", even smoked, whether in shell or not, incl. lobsters in shell, cooked by steaming or by boiling in water	12.00%	EIF	
0306.16.91	Frozen cold-water shrimps "Crangon crangon", even smoked, whether in shell or not, incl. shrimps in shell, cooked by steaming or by boiling in water	18.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0306.16.99	Frozen cold-water shrimps and prawns "Pandalus spp.", even smoked, whether in shell or not, incl. shrimps and prawns in shell, cooked by steaming or by boiling in water	12.00%	EIF	
0306.17.91	Frozen deepwater rose shrimps "Parapenaeus longirostris", even smoked, whether in shell or not, incl. shrimps in shell, cooked by steaming or by boiling in water	12.00%	B8	
0306.17.92	Frozen shrimps of the genus "Penaeus", even smoked, whether in shell or not, incl. shrimps in shell, cooked by steaming or by boiling in water	12.00%	B8	
0306.17.93	Frozen shrimps of the family Pandalidae, even smoked, whether in shell or not, incl. shrimps in shell, cooked by steaming or by boiling in water (excl. Pandalus)	12.00%	B8	
0306.17.94	Frozen shrimps of the genus Crangon, even smoked, whether in shell or not, incl. shrimps in shell, cooked by steaming or by boiling in water (excl. "Crangon crangon")	12.00%	B8	
0306.17.99	Frozen shrimps and prawns, even smoked, whether in shell or not, incl. shrimps and prawns in shell, cooked by steaming or by boiling in water (excl. "Pandalidae", "Crangon", deepwater rose shrimps "Parapenaeus longirostris" and "Penaeus")	12.00%	B8	
0306.19.10	Frozen freshwater crayfish, even smoked, whether in shell or not, incl. crayfish in shell, cooked by steaming or by boiling in water	6.00%	B8	
0306.19.90	Frozen crustaceans, fit for human consumption, even smoked, whether in shell or not, incl. crustaceans in shell, cooked by steaming or by boiling in water (excl. rock lobster and other sea crawfish, lobsters, shrimps, prawns, crabs, freshwater crayfish and Norway lobsters "Nephrops norvegicus"); frozen flours, meals, and pellets of crustaceans, fit for human consumption	12.00%	B8	
0306.31.00	Rock lobster and other sea crawfish "Palinurus spp., Panulirus spp. and Jasus spp.", whether in shell or not, live, fresh or chilled	12.00%	EIF	
0306.32.10	Live lobsters "Homarus spp."	8.00%	EIF	
0306.32.91	Whole lobsters "Homarus spp.", fresh or chilled	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0306.32.99	Parts of lobsters "Homarus spp.", fresh or chilled, whether in shell or not	10.00%	EIF	
0306.33.10	Crabs "Cancer pagurus", whether in shell or not, live, fresh or chilled	6.00%	EIF	
0306.33.90	Crabs, whether in shell or not, live, fresh or chilled (excl. "Cancer pagurus")	6.00%	EIF	
0306.34.00	Norway lobsters "Nephrops norvegicus", whether in shell or not, live, fresh or chilled	12.00%	EIF	
0306.35.10	Shrimps "Crangon crangon", whether in shell or not, fresh or chilled	18.00%	EIF	
0306.35.50	Live shrimps "Crangon crangon"	18.00%	EIF	
0306.35.90	Cold-water shrimps and prawns "Pandalus spp.", whether in shell or not, live, fresh or chilled	12.00%	EIF	
0306.36.10	Shrimps of the family Pandalidae, whether in shell or not, live, fresh or chilled (excl. "Pandalus spp.")	12.00%	EIF	
0306.36.50	Shrimps of the genus Crangon, whether in shell or not, live, fresh or chilled (excl. "Crangon crangon")	18.00%	EIF	
0306.36.90	Shrimps and prawns, whether in shell or not, live, fresh or chilled (excl. "Pandalidae" and "Crangon")	12.00%	EIF	
0306.39.10	Freshwater crayfish, whether in shell or not, live, fresh or chilled	6.00%	EIF	
0306.39.90	Crustaceans, fit for human consumption, whether in shell or not, live, fresh or chilled (excl. rock lobster and other sea crawfish, lobsters, crabs, Norway lobsters, shrimps, prawns and freshwater crayfish); flours, meals and pellets of crustaceans, fit for human consumption, fresh or chilled	12.00%	EIF	
0306.91.00	Rock lobster and other sea crawfish "Palinurus spp., Panulirus spp. and Jasus spp.", whether in shell or not, dried, salted, smoked or in brine, incl. in shell, cooked by steaming or by boiling in water	12.00%	EIF	
0306.92.10	Whole lobsters "Homarus spp.", dried, salted, smoked or in brine, incl. lobsters in shell, cooked by steaming or by boiling in water	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0306.92.90	Parts of lobsters "Homarus spp.", whether in shell or not, dried, salted, smoked or in brine, incl. parts in shell, cooked by steaming or by boiling in water	10.00%	EIF	
0306.93.10	Crabs "Cancer pagurus", whether in shell or not, dried, salted, smoked or in brine, incl. crabs in shell, cooked by steaming or by boiling in water	6.00%	EIF	
0306.93.90	Crabs, whether in shell or not, dried, salted, smoked or in brine, incl. crabs in shell, cooked by steaming or by boiling in water (excl. "Cancer pagurus")	6.00%	EIF	
0306.94.00	Norway lobsters "Nephrops norvegicus", whether in shell or not, dried, salted, smoked or in brine, incl. lobsters in shell, cooked by steaming or by boiling in water	12.00%	EIF	
0306.95.11	Shrimps "Crangon crangon", whether in shell or not, dried, salted, smoked or in brine, cooked by steaming or by boiling in water	18.00%	EIF	
0306.95.19	Shrimps "Crangon crangon", whether in shell or not, dried, salted, smoked or in brine (excl. cooked by steaming or by boiling in water)	18.00%	EIF	
0306.95.20	Shrimps and prawns "Pandalus spp.", whether in shell or not, dried, salted, smoked or in brine, incl. ones in shell, cooked by steaming or by boiling in water	12.00%	EIF	
0306.95.30	Shrimps of the family Pandalidae, whether in shell or not, dried, salted, smoked or in brine, incl. shrimps in shell, cooked by steaming or by boiling in water (excl. "Pandalus spp.")	12.00%	EIF	
0306.95.40	Shrimps of the genus Crangon, whether in shell or not, dried, salted, smoked or in brine, incl. shrimps in shell, cooked by steaming or by boiling in water (excl. "Crangon crangon")	18.00%	EIF	
0306.95.90	Shrimps and prawns, whether in shell or not, dried, salted, smoked or in brine, incl. ones in shell, cooked by steaming or by boiling in water (excl. "Pandalidae" and "Crangon")	12.00%	EIF	
0306.99.10	Freshwater crayfish, whether in shell or not, dried, salted, smoked or in brine, incl. crayfish in shell, cooked by steaming or by boiling in water	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0306.99.90	Crustaceans, fit for human consumption, whether in shell or not, dried, salted, smoked or in brine, incl. crustaceans in shell, cooked by steaming or by boiling in water (excl. rock lobster and other sea crawfish, lobsters, crabs, Norway lobsters, shrimps, prawns and freshwater crayfish); flours, meals and pellets of crustaceans, dried, salted, smoked or in brine, fit for human consumption	12.00%	EIF	
0307.11.10	Live flat oysters "Ostrea" weighing "incl. shell" <= 40 g	0.00%	EIF	
0307.11.90	Oysters, even in shell, live, fresh or chilled (excl. live flat oysters "Ostrea" weighing "incl. shell" <= 40 g)	8.00%	EIF	
0307.12.00	Oysters, even in shell, frozen	8.00%	EIF	
0307.19.00	Oysters, even in shell, smoked, dried, salted or in brine	8.00%	EIF	
0307.21.00	Live, fresh or chilled, scallops, incl. queen scallops, of the genera Pecten, Chlamys or Placopecten, even in shell	8.00%	EIF	
0307.22.10	Coquilles St Jacques "Pecten maximus", frozen, even in shell	8.00%	EIF	
0307.22.90	Scallops, incl. queen scallops, of the genera Pecten, Chlamys or Placopecten, frozen, even in shell (excl. Coquilles St Jacques "Pecten maximus")	8.00%	EIF	
0307.29.00	Scallops, incl. queen scallops, of the genera Pecten, Chlamys or Placopecten, smoked, dried, salted or in brine, even in shell	8.00%	EIF	
0307.31.10	Mussels "Mytilus spp.", live, fresh or chilled, with or without shell	10.00%	B4	
0307.31.90	Mussels "Perna spp.", live, fresh or chilled, with or without shell	8.00%	B4	
0307.32.10	Mussels "Mytilus spp.", frozen, even in shell	10.00%	B4	
0307.32.90	Mussels "Perna spp.", frozen, even in shell	8.00%	B4	
0307.39.20	Mussels "Mytilus spp.", smoked, dried, salted or in brine, even in shell	10.00%	B4	
0307.39.80	Mussels "Perna spp.", smoked, dried, salted or in brine, even in shell	8.00%	B4	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0307.42.10	Cuttle fish "Sepia officinalis, Rossia macrosoma, Sepiola spp.", live, fresh or chilled, with or without shell	8.00%	EIF	
0307.42.20	Squid "Loligo spp.", live, fresh or chilled	6.00%	EIF	
0307.42.30	Squid "Ommastrephes spp., Nototodarus spp., Sepioteuthis spp.", live, fresh or chilled	8.00%	EIF	
0307.42.40	European flying squid "Todarodes sagittatus", live, fresh or chilled	6.00%	EIF	
0307.42.90	Cuttle fish and squid, live, fresh or chilled, with or without shell (excl. "Sepia officinalis, Rossia macrosoma, Sepiola spp., Loligo spp., Ommastrephes spp., Nototodarus spp., Sepioteuthis spp., Todarodes sagittatus")	10.00%	EIF	
0307.43.21	Lesser cuttle fish "Sepiola rondeleti", frozen, with or without shell	6.00%	EIF	
0307.43.25	Cuttle fish "Sepiola spp.", frozen, with or without shell (excl. "Sepiola rondeleti")	8.00%	EIF	
0307.43.29	Cuttle fish "Sepia officinalis, Rossia macrosoma", frozen, with or without shell	8.00%	EIF	
0307.43.31	Squid "Loligo vulgaris", frozen	6.00%	EIF	
0307.43.33	Squid "Loligo pealei", frozen	6.00%	EIF	
0307.43.35	Squid "Loligo gahi", frozen	6.00%	EIF	
0307.43.38	Squid "Loligo spp.", frozen (excl. "Loligo vulgaris, pealei and gahi")	6.00%	EIF	
0307.43.91	Squid "Ommastrephes spp., Nototodarus spp., Sepioteuthis spp.", frozen (excl. "Ommastrephes sagittatus")	8.00%	EIF	
0307.43.92	Squid "Illex spp.", frozen	8.00%	EIF	
0307.43.95	European flying squid "Todarodes sagittatus, Ommastrephes sagittatus", frozen	6.00%	EIF	
0307.43.99	Cuttle fish and squid, frozen, with or without shell (excl. "Sepia officinalis, Rossia macrosoma, Sepiola spp., Loligo spp., Ommastrephes spp., Nototodarus spp., Sepioteuthis spp., Illex spp., Todarodes sagittatus")	10.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0307.49.20	Cuttle fish "Sepia officinalis, Rossia macrosoma, Sepiola spp.", smoked, dried, salted or in brine, with or without shell	8.00%	EIF	
0307.49.40	Squid "Loligo spp.", smoked, dried, salted or in brine	6.00%	EIF	
0307.49.50	Squid "Ommastrephes spp., Nototodarus spp., Sepioteuthis spp.", smoked, dried, salted or in brine (excl. "Ommastrephes sagittatus")	8.00%	EIF	
0307.49.60	European flying squid "Todarodes sagittatus, Ommastrephes sagittatus", smoked, dried, salted or in brine	6.00%	EIF	
0307.49.80	Cuttle fish and squid, smoked, dried, salted or in brine, with or without shell (excl. "Sepia officinalis, Rossia macrosoma, Sepiola spp., Loligo spp., Ommastrephes spp., Nototodarus spp., Sepioteuthis spp., Todarodes sagittatus")	10.00%	EIF	
0307.51.00	Octopus "Octopus spp.", live, fresh or chilled	8.00%	EIF	
0307.52.00	Octopus "Octopus spp.", frozen	8.00%	EIF	
0307.59.00	Octopus "Octopus spp.", smoked, dried, salted or in brine	8.00%	EIF	
0307.60.00	Snails, live, fresh, chilled, frozen, salted, dried or in brine, even smoked, with or without shell (excl. sea snails)	0.00%	EIF	
0307.71.00	Live, fresh or chilled, even in shell, clams, cockles and ark shells "families Arcidae, Arctidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae"	10.00%	EIF	
0307.72.10	Striped venus or other "Veneridae", even in shell, frozen	8.00%	EIF	
0307.72.90	Frozen, even in shell, clams, cockles and ark shells "families Arcidae, Arctidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae"	10.00%	EIF	
0307.79.00	Smoked, dried, salted or in brine, even in shell, clams, cockles and ark shells "families Arcidae, Arctidae, Cardiidae, Donacidae, Hiatellidae, Mactridae,	10.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae"			
0307.81.00	Live, fresh or chilled, even in shell, abalone "Haliotis spp."	10.00%	EIF	
0307.82.00	Live, fresh or chilled, even in shell, stromboid conchs "Strombus spp."	10.00%	EIF	
0307.83.00	Frozen, even in shell, abalone "Haliotis spp."	10.00%	B4	
0307.84.00	Frozen, even in shell, stromboid conchs "Strombus spp."	10.00%	EIF	
0307.87.00	Smoked, dried, salted or in brine, even in shell, abalone "Haliotis spp."	10.00%	EIF	
0307.88.00	Smoked, dried, salted or in brine, even in shell, stromboid conchs "Strombus spp."	10.00%	EIF	
0307.91.00	Live, fresh or chilled molluscs, even in shell (excl. oysters, scallops of the genera Pecten, Chlamys or Placopecten, mussels "Mytilus spp., Perna spp.", cuttle fish and squid, octopus "Octopus spp.", snails other than sea snails, clams, cockles and ark shells, abalone and stromboid conchs); fresh or chilled flours, meals and pellets of molluscs, fit for human consumption	10.00%	EIF	
0307.92.00	Molluscs, even in shell, frozen (excl. oysters, scallops of the genera Pecten, Chlamys or Placopecten, mussels "Mytilus spp., Perna spp.", cuttle fish and squid, octopus "Octopus spp.", snails other than sea snails, clams, cockles and ark shells, abalone and stromboid conchs); flours, meals and pellets of molluscs, frozen, fit for human consumption	10.00%	EIF	
0307.99.00	Molluscs, even in shell, smoked, dried, salted or in brine (excl. oysters, scallops of the genera Pecten, Chlamys or Placopecten, mussels "Mytilus spp., Perna spp.", cuttle fish and squid, octopus "Octopus spp.", snails other than sea snails, clams, cockles and ark shells, abalone and stromboid conchs); flours, meals and pellets of molluscs, smoked, dried, salted or in brine, fit for human consumption	10.00%	EIF	
0308.11.00	Live, fresh or chilled, sea cucumbers "Stichopus japonicus, Holothurioidea"	10.00%	EIF	
0308.12.00	Frozen sea cucumbers "Stichopus japonicus, Holothuroidea"	10.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0308.19.00	Smoked, dried, salted or in brine, sea cucumbers "Stichopus japonicus, Holothuroidea"	10.00%	EIF	
0308.21.00	Live, fresh or chilled, sea urchins "Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus"	10.00%	EIF	
0308.22.00	Frozen sea urchins "Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus"	10.00%	EIF	
0308.29.00	Smoked, dried, salted or in brine, sea urchins "Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus"	10.00%	EIF	
0308.30.50	Frozen jellyfish "Rhopilema spp." (excl. smoked)	0.00%	EIF	
0308.30.80	Live, fresh, chilled, smoked, dried, salted or in brine, jellyfish "Rhopilema spp."	10.00%	EIF	
0308.90.10	Live, fresh or chilled, aquatic invertebrates (excl. crustaceans, molluscs, sea cucumbers, sea urchins and jellyfish); all fresh or chilled flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption	10.00%	EIF	
0308.90.50	Frozen aquatic invertebrates (excl. crustaceans, molluscs, sea cucumbers, sea urchins and jellyfish); all frozen flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption	10.00%	EIF	
0308.90.90	Smoked, dried, salted or in brine, aquatic invertebrates (excl. crustaceans, molluscs, sea cucumbers, sea urchins and jellyfish); smoked, dried, salted or in brine, flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption	10.00%	EIF	
0401.10.10	Milk and cream of a fat content by weight of $\leq 1\%$, in immediate packings of ≤ 2 l, not concentrated nor containing added sugar or other sweetening matter	11.00 GBP/100kg	EIF	
0401.10.90	Milk and cream of a fat content by weight of $\leq 1\%$, not concentrated nor containing added sugar or other sweetening matter (excl. in immediate packings of ≤ 2 l)	10.00 GBP/100kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0401.20.11	Milk and cream of a fat content by weight of $\leq 3\%$ but $> 1\%$, in immediate packings of ≤ 2 l, not concentrated nor containing added sugar or other sweetening matter	15.00 GBP/100kg	EIF	
0401.20.19	Milk and cream of a fat content by weight of $\leq 3\%$ but $> 1\%$, not concentrated nor containing added sugar or other sweetening matter (excl. in immediate packings of ≤ 2 l)	14.00 GBP/100kg	EIF	
0401.20.91	Milk and cream of a fat content by weight of $> 3\%$ but $\leq 6\%$, in immediate packings of ≤ 2 l, not concentrated nor containing added sugar or other sweetening matter	19.00 GBP/100kg	EIF	
0401.20.99	Milk and cream of a fat content by weight of $> 3\%$ but $\leq 6\%$, not concentrated nor containing added sugar or other sweetening matter (excl. in immediate packings of ≤ 2 l)	18.00 GBP/100kg	EIF	
0401.40.10	Milk and cream of a fat content by weight of $> 6\%$ but $\leq 10\%$, in immediate packings of ≤ 2 l, not concentrated nor containing added sugar or other sweetening matter	48.00 GBP/100kg	EIF	
0401.40.90	Milk and cream of a fat content by weight of $> 6\%$ but $\leq 10\%$, not concentrated nor containing added sugar or other sweetening matter (excl. in immediate packings of ≤ 2 l)	47.00 GBP/100kg	EIF	
0401.50.11	Milk and cream of a fat content by weight of $\leq 21\%$ but $> 10\%$, in immediate packings of ≤ 2 l, not concentrated nor containing added sugar or other sweetening matter	48.00 GBP/100kg	EIF	
0401.50.19	Milk and cream of a fat content by weight of $\leq 21\%$ but $> 10\%$, not concentrated nor containing added sugar or other sweetening matter (excl. in immediate packings of ≤ 2 l)	47.00 GBP/100kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0401.50.31	Milk and cream of a fat content by weight of > 21% but <= 45%, in immediate packings of <= 2 l, not concentrated nor containing added sugar or other sweetening matter	92.00 GBP/100kg	EIF	
0401.50.39	Milk and cream of a fat content by weight of > 21% but <= 45%, not concentrated nor containing added sugar or other sweetening matter (excl. in immediate packings of <= 2 l)	91.00 GBP/100kg	EIF	
0401.50.91	Milk and cream of a fat content by weight of > 45%, in immediate packings of <= 2 l, not concentrated nor containing added sugar or other sweetening matter	153.00 GBP/100kg	EIF	
0401.50.99	Milk and cream of a fat content by weight of > 45%, not concentrated nor containing added sugar or other sweetening matter (excl. in immediate packings of <= 2 l)	152.00 GBP/100kg	EIF	
0402.10.11	Milk and cream in solid forms, of a fat content by weight of <= 1,5%, unsweetened, in immediate packings of <= 2,5 kg	104.00 GBP/100kg	B4	
0402.10.19	Milk and cream in solid forms, of a fat content by weight of <= 1,5%, unsweetened, in immediate packings of > 2,5 kg	99.00 GBP/100kg	B4	
0402.10.91	Milk and cream in solid forms, of a fat content by weight of <= 1,5%, sweetened, in immediate packings of <= 2,5 kg	1.00 GBP/kg/lactic matter + 23.00 GBP/100kg	B4	
0402.10.99	Milk and cream in solid forms, of a fat content by weight of <= 1,5%, sweetened, in immediate packings of > 2,5 kg	1.00 GBP/kg/lactic matter + 17.00 GBP/100kg	B4	
0402.21.11	Milk and cream in solid forms, of a fat content by weight of > 1,5% but < 27%, unsweetened, in immediate packings of <= 2,5 kg	113.00 GBP/100kg	B4	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0402.21.18	Milk and cream in solid forms, of a fat content by weight of $\leq 27\%$ but $> 1,5\%$, unsweetened, in immediate packings of $> 2,5$ kg or put up otherwise	109.00 GBP/100kg	B4	
0402.21.91	Milk and cream in solid forms, of a fat content by weight of $> 27\%$, unsweetened, in immediate packings of $\leq 2,5$ kg	139.00 GBP/100kg	B4	
0402.21.99	Milk and cream in solid forms, of a fat content by weight of $> 27\%$, unsweetened, in immediate packings of $> 2,5$ kg	135.00 GBP/100kg	B4	
0402.29.11	Special milk for infants, in solid forms, sweetened, of a fat content by weight of $> 10\%$ but $\leq 27\%$, in hermetically sealed containers of ≤ 500 g	1.10 GBP/kg/lactic matter + 18.00 GBP/100kg	B4	
0402.29.15	Milk and cream in solid forms, of a fat content by weight of $\leq 27\%$ but $> 1,5\%$, sweetened, in immediate packings of $\leq 2,5$ kg (excl. for infants in hermetically sealed containers of ≤ 500 g)	1.10 GBP/kg/lactic matter + 18.00 GBP/100kg	B4	
0402.29.19	Milk and cream in solid forms, of a fat content by weight of $\leq 27\%$ but $> 1,5\%$, sweetened, in immediate packings of $> 2,5$ kg	1.10 GBP/kg/lactic matter + 14.00 GBP/100kg	B4	
0402.29.91	Milk and cream in solid forms, of a fat content by weight of $> 27\%$, sweetened, in immediate packings of $\leq 2,5$ kg	1.30 GBP/kg/lactic matter + 18.00 GBP/100kg	B4	
0402.29.99	Milk and cream in solid forms, of a fat content by weight of $> 27\%$, sweetened, in immediate packings of $> 2,5$ kg	1.30 GBP/kg/lactic matter + 14.00 GBP/100kg	B4	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0402.91.10	Milk and cream, concentrated, of a fat content by weight of <= 8%, unsweetened (excl. in solid forms)	29.00 GBP/100kg	B4	
0402.91.30	Milk and cream, concentrated, of a fat content by weight of > 8% but <= 10%, unsweetened (excl. in solid forms)	36.00 GBP/100kg	B4	
0402.91.51	Milk and cream, concentrated, of a fat content by weight of > 10% but <= 45%, unsweetened, in immediate packings of <= 2,5 kg (excl. in solid forms)	92.00 GBP/100kg	B4	
0402.91.59	Milk and cream, concentrated, of a fat content by weight of > 10% but <= 45%, unsweetened, in immediate packings of > 2,5 kg (excl. in solid forms)	91.00 GBP/100kg	B4	
0402.91.91	Milk and cream, concentrated, of a fat content by weight of > 45%, unsweetened, in immediate packings of <= 2,5 kg (excl. in solid forms)	153.00 GBP/100kg	B4	
0402.91.99	Milk and cream, concentrated, of a fat content by weight of > 45%, unsweetened, in immediate packings of > 2,5 kg (excl. in solid forms)	152.00 GBP/100kg	B4	
0402.99.10	Milk and cream, concentrated, of a fat content by weight of <= 9,5%, sweetened (excl. in solid forms)	47.00 GBP/100kg	B4	
0402.99.31	Milk and cream, concentrated, of a fat content by weight of > 9,5% but <= 45%, sweetened, in immediate packings of <= 2,5 kg (excl. in solid forms)	0.90 GBP/kg/lactic matter + 16.00 GBP/100kg	B4	
0402.99.39	Milk and cream, concentrated, of a fat content by weight of > 9,5% but <= 45%, sweetened, in immediate packings of > 2,5 kg (excl. in solid forms)	0.90 GBP/kg/lactic matter + 15.00 GBP/100kg	B4	
0402.99.91	Milk and cream, concentrated, of a fat content by weight of > 45%, sweetened, in immediate packings of <= 2,5 kg (excl. in solid forms)	1.50 GBP/kg/lactic matter + 16.00 GBP/100kg	B4	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0402.99.99	Milk and cream, concentrated, of a fat content by weight of > 45%, sweetened, in immediate packings of > 2,5 kg (excl. in solid forms)	1.50 GBP/kg/lactic matter + 15.00 GBP/100kg	B4	
0403.10.11	Yogurt (excl. flavoured or with added fruit, nuts or cocoa, not containing added sugar or other sweetening matter), of a fat content by weight <= 3,0%	17.00 GBP/100kg	EIF	
0403.10.13	Yogurt (excl. flavoured or with added fruit, nuts or cocoa, not containing added sugar or other sweetening matter), of a fat content by weight > 3,0% but <= 6,0%	20.00 GBP/100kg	EIF	
0403.10.19	Yogurt (excl. flavoured or with added fruit, nuts or cocoa, not containing added sugar or other sweetening matter), of a fat content by weight > 6,0%	49.00 GBP/100kg	EIF	
0403.10.31	Yogurt (excl. flavoured or with added fruit, nuts or cocoa, with added sugar or other sweetening matter), of a fat content by weight <= 3,0%	0.10 GBP/kg/lactic matter + 17.00 GBP/100kg	EIF	
0403.10.33	Yogurt (excl. flavoured or with added fruit, nuts or cocoa), with added sugar or other sweetening matter, of a fat content by weight > 3,0% but <= 6,0%	0.10 GBP/kg/lactic matter + 17.00 GBP/100kg	EIF	
0403.10.39	Yogurt (excl. flavoured or with added fruit, nuts or cocoa), with added sugar or other sweetening matter, of a fat content, by weight, of > 6,0%	0.40 GBP/kg/lactic matter + 17.00 GBP/100kg	EIF	
0403.10.51	Yogurt, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, sweetened, in solid forms, of a milkfat content by weight of <= 1,5%	8.00% + 79.00 GBP/100kg	EIF	
0403.10.53	Yogurt, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, sweetened, in solid forms, of a milkfat content by weight of > 1,5% but <= 27%	8.00% + 109.00 GBP/100kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0403.10.59	Yogurt, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, sweetened, in solid forms, of a milkfat content by weight of > 27%	8.00% + 141.00 GBP/100kg	EIF	
0403.10.91	Yogurt, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, sweetened, of a milkfat content by weight of <= 3% (excl. in solid forms)	8.00% + 10.00 GBP/100kg	EIF	
0403.10.93	Yogurt, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, sweetened, of a milkfat content by weight of > 3% but <= 6% (excl. in solid forms)	8.00% + 14.00 GBP/100kg	EIF	
0403.10.99	Yogurt, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, sweetened, of a milkfat content by weight of > 6% (excl. in solid forms)	8.00% + 22.00 GBP/100kg	EIF	
0403.90.11	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream in solid forms, unsweetened, with a fat content by weight of <= 1,5% (excl. yogurt, flavoured or with added fruit, nuts or cocoa)	84.00 GBP/100kg	EIF	
0403.90.13	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream in solid forms, unsweetened, with a fat content by weight of > 1,5% but <= 27% (excl. yogurt, flavoured or with added fruit, nuts or cocoa)	113.00 GBP/100kg	EIF	
0403.90.19	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream in solid forms, unsweetened, with a fat content by weight of > 27% (excl. yogurt, flavoured or with added fruit, nuts or cocoa)	139.00 GBP/100kg	EIF	
0403.90.31	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream in solid forms, sweetened, with a fat content by weight of <= 1,5% (excl. yogurt, flavoured or with added fruit, nuts or cocoa)	0.80 GBP/kg/lactic matter + 18.00 GBP/100kg	EIF	
0403.90.33	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream in solid forms, sweetened, with a fat content by weight of > 1,5% but <= 27% (excl. yogurt, flavoured or with added fruit, nuts or cocoa)	1.10 GBP/kg/lactic matter + 18.00 GBP/100kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0403.90.39	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream in solid forms, sweetened, with a fat content by weight of > 27% (excl. yogurt, flavoured or with added fruit, nuts or cocoa)	1.30 GBP/kg/lactic matter + 18.00 GBP/100kg	EIF	
0403.90.51	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, unsweetened, with a fat content by weight of <= 3% (excl. in solid forms, yogurt, flavoured or with added fruit, nuts or cocoa)	17.00 GBP/100kg	EIF	
0403.90.53	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, unsweetened, with a fat content by weight of > 3% but <= 6% (excl. in solid forms, yogurt, flavoured or with added fruit, nuts or cocoa)	20.00 GBP/100kg	EIF	
0403.90.59	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, unsweetened, with a fat content by weight of > 6% (excl. in solid forms, yogurt, flavoured or with added fruit, nuts or cocoa)	49.00 GBP/100kg	EIF	
0403.90.61	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, sweetened, with a fat content by weight of <= 3% (excl. in solid forms, yogurt, flavoured or with added fruit, nuts or cocoa)	0.10 GBP/kg/lactic matter + 17.00 GBP/100kg	EIF	
0403.90.63	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, sweetened, with a fat content by weight of > 3% but <= 6% (excl. in solid forms, yogurt, flavoured or with added fruit, nuts or cocoa)	0.10 GBP/kg/lactic matter + 17.00 GBP/100kg	EIF	
0403.90.69	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, sweetened, with a fat content by weight of > 6% (excl. in solid forms, yogurt, flavoured or with added fruit, nuts or cocoa)	0.40 GBP/kg/lactic matter + 17.00 GBP/100kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0403.90.71	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, flavoured or with added fruit, nuts or cocoa, whether or not sweetened, in solid forms, with a fat content by weight of $\leq 1,5\%$ (excl. yogurt)	8.00% + 79.00 GBP/100kg	EIF	
0403.90.73	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, flavoured or with added fruit, nuts or cocoa, whether or not sweetened, in solid forms, with a fat content by weight of $> 1,5\%$ but $\leq 27\%$ (excl. yogurt)	8.00% + 109.00 GBP/100kg	EIF	
0403.90.79	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, flavoured or with added fruit, nuts or cocoa, whether or not sweetened, in solid forms, with a fat content by weight of $> 27\%$ (excl. yogurt)	8.00% + 141.00 GBP/100kg	EIF	
0403.90.91	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, whether or not sweetened, with a fat content by weight of $\leq 3\%$ (excl. in solid forms and yogurt)	8.00% + 10.00 GBP/100kg	EIF	
0403.90.93	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, whether or not sweetened, with a fat content by weight of $> 3\%$ but $\leq 6\%$ (excl. in solid forms and yogurt)	8.00% + 14.00 GBP/100kg	EIF	
0403.90.99	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, whether or not sweetened, with a fat content by weight of $> 6\%$ (excl. in solid forms and yogurt)	8.00% + 22.00 GBP/100kg	EIF	
0404.10.02	Whey and modified whey, in powder, granules or other solid forms, without added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38" of $\leq 15\%$ by weight and a fat content, by weight, of $\leq 1,5\%$	5.80 GBP/100kg	B4	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0404.10.04	Whey and modified whey, in powder, granules or other solid forms, without added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38" of <= 15% by weight and a fat content, by weight, of > 1,5 and <= 27%	113.00 GBP/100kg	B4	
0404.10.06	Whey and modified whey, in powder, granules or other solid forms, without added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38" of <= 15% by weight and a fat content, by weight, of > 27%	139.00 GBP/100kg	B4	
0404.10.12	Whey and modified whey, in powder, granules or other solid forms, without added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38" of > 15% by weight and a fat content, by weight, of <= 1,5%	84.00 GBP/100kg	B4	
0404.10.14	Whey and modified whey, in powder, granules or other solid forms, without added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38" of > 15% by weight and a fat content, by weight, of > 1,5% and <= 27%	113.00 GBP/100kg	B4	
0404.10.16	Whey and modified whey, in powder, granules or other solid forms, without added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38" of > 15% by weight and a fat content, by weight, of > 27%	139.00 GBP/100kg	B4	
0404.10.26	Whey and modified whey, in powder, granules or other solid forms, with added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38" of <= 15% by weight and a fat content, by weight, of <= 1,5%	14.00 GBP/100kg	B4	
0404.10.28	Whey and modified whey, in powder, granules or other solid forms, with added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38" of <= 15% by weight and a fat content, by weight, of > 1,5% and <= 27%	1.10 GBP/kg/lactic matter + 18.00 GBP/100kg	B4	
0404.10.32	Whey and modified whey, in powder, granules or other solid forms, with added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38" of <= 15% by weight and a fat content, by weight, of > 27%	1.30 GBP/kg/lactic matter + 18.00 GBP/100kg	B4	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0404.10.34	Whey and modified whey, in powder, granules or other solid forms, with added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38" of > 15% by weight and a fat content, by weight, of <= 1,5%	0.80 GBP/kg/lactic matter + 18.00 GBP/100kg	B4	
0404.10.36	Whey and modified whey, in powder, granules or other solid forms, with added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38" of > 15% by weight and a fat content, by weight, of > 1,5% and <= 27%	1.10 GBP/kg/lactic matter + 18.00 GBP/100kg	B4	
0404.10.38	Whey and modified whey, in powder, granules or other solid forms, with added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38" of > 15% by weight and a fat content, by weight, of > 27%	1.30 GBP/kg/lactic matter + 18.00 GBP/100kg	B4	
0404.10.48	Whey and modified whey, whether or not concentrated, not containing added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38", by weight of <= 15% and of a fat content, by weight, of <= 1,5% (excl. in powder, granules or other solid forms)	0.00%	EIF	
0404.10.52	Whey and modified whey, whether or not concentrated, not containing added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38", by weight of <= 15% and of a fat content, by weight, of > 1,5% and <= 27% (excl. in powder, granules or other solid forms)	113.00 GBP/100kg	B4	
0404.10.54	Whey and modified whey, whether or not concentrated, not containing added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38", by weight of <= 15% and of a fat content, by weight, of > 27% (excl. in powder, granules or other solid forms)	139.00 GBP/100kg	B4	
0404.10.56	Whey and modified whey, whether or not concentrated, not containing added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38", by	84.00 GBP/100kg	B4	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	weight of > 15% and of a fat content, by weight, of <= 1,5% (excl. in powder, granules or other solid forms)			
0404.10.58	Whey and modified whey, whether or not concentrated, not containing added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38", by weight of > 15% and of a fat content, by weight, of > 1,5% and <= 27% (excl. in powder, granules or other solid forms)	113.00 GBP/100kg	B4	
0404.10.62	Whey and modified whey, whether or not concentrated, not containing added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38", by weight of > 15% and of a fat content, by weight, of > 27% (excl. in powder, granules or other solid forms)	139.00 GBP/100kg	B4	
0404.10.72	Whey and modified whey, whether or not concentrated, containing added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38", by weight of <= 15% and of a fat content, by weight, of <= 1,5% (excl. in powder, granules or other solid forms)	14.00 GBP/100kg	B4	
0404.10.74	Whey and modified whey, whether or not concentrated, containing added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38", by weight of <= 15% and of a fat content, by weight, of > 1,5% and <= 27% (excl. in powder, granules or other solid forms)	1.10 GBP/kg/lactic matter + 18.00 GBP/100kg	B4	
0404.10.76	Whey and modified whey, whether or not concentrated, containing added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38", by weight of <= 15% and of a fat content, by weight, of > 27% (excl. in powder, granules or other solid forms)	1.30 GBP/kg/lactic matter + 18.00 GBP/100kg	B4	
0404.10.78	Whey and modified whey, whether or not concentrated, containing added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38", by weight of > 15% and of a fat content, by weight, of <= 1,5% (excl. in powder, granules or other solid forms)	0.80 GBP/kg/lactic matter + 18.00 GBP/100kg	B4	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0404.10.82	Whey and modified whey, whether or not concentrated, containing added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38", by weight of > 15% and of a fat content, by weight, of > 1,5% and <= 27% (excl. in powder, granules or other solid forms)	1.10 GBP/kg/lactic matter + 18.00 GBP/100kg	B4	
0404.10.84	Whey and modified whey, whether or not concentrated, containing added sugar or other sweetening matter, of a protein content "nitrogen content x 6.38", by weight of > 15% and of a fat content, by weight, of > 27% (excl. in powder, granules or other solid forms)	1.30 GBP/kg/lactic matter + 18.00 GBP/100kg	B4	
0404.90.21	Products consisting of natural milk constituents, not containing added sugar or other sweetening matter, of a fat content, by weight, of <= 1,5%, n.e.s.	84.00 GBP/100kg	B4	
0404.90.23	Products consisting of natural milk constituents, not containing added sugar or other sweetening matter, of a fat content, by weight, of > 1,5% but <= 27%, n.e.s.	113.00 GBP/100kg	B4	
0404.90.29	Products consisting of natural milk constituents, not containing added sugar or other sweetening matter, of a fat content, by weight, of > 27%, n.e.s.	139.00 GBP/100kg	B4	
0404.90.81	Products consisting of natural milk constituents, with added sugar or other sweetening matter, of a fat content, by weight, of <= 1,5%, n.e.s.	0.80 GBP/kg/lactic matter + 18.00 GBP/100kg	B4	
0404.90.83	Products consisting of natural milk constituents, with added sugar or other sweetening matter, of a fat content, by weight, of > 1,5% but <= 27%, n.e.s.	1.10 GBP/kg/lactic matter + 18.00 GBP/100kg	B4	
0404.90.89	Products consisting of natural milk constituents, with added sugar or other sweetening matter, of a fat content, by weight, of > 27%, n.e.s.	1.30 GBP/kg/lactic matter + 18.00 GBP/100kg	B4	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0405.10.11	Natural butter of a fat content, by weight, of $\geq 80\%$ but $\leq 85\%$, in immediate packings of a net content of ≤ 1 kg (excl. dehydrated butter and ghee)	158.00 GBP/100kg	B6	TRQ-3
0405.10.19	Natural butter of a fat content, by weight, of $\geq 80\%$ but $\leq 85\%$ (excl. in immediate packings of a net content of ≤ 1 kg, and dehydrated butter and ghee)	158.00 GBP/100kg	B6	TRQ-3
0405.10.30	Recombined butter of a fat content, by weight, of $\geq 80\%$ but $\leq 85\%$ (excl. dehydrated butter and ghee)	158.00 GBP/100kg	B6	TRQ-3
0405.10.50	Whey butter of a fat content, by weight, of $\geq 80\%$ but $\leq 85\%$ (excl. dehydrated butter and ghee)	158.00 GBP/100kg	B6	TRQ-3
0405.10.90	Butter of a fat content, by weight, of $> 85\%$ but $\leq 95\%$ (excl. dehydrated butter and ghee)	193.00 GBP/100kg	B6	TRQ-3
0405.20.10	Dairy spreads of a fat content, by weight, of $\geq 39\%$ but $< 60\%$	8.00%	B6	TRQ-3
0405.20.30	Dairy spreads of a fat content, by weight, of $\geq 60\%$ but $\leq 75\%$	8.00%	B6	TRQ-3
0405.20.90	Dairy spreads of a fat content, by weight, of $> 75\%$ but $< 80\%$	158.00 GBP/100kg	B6	TRQ-3
0405.90.10	Fats and oils derived from milk, of a fat content, by weight, of $\geq 99,3\%$ and of a water content, by weight, of $\leq 0,5\%$	193.00 GBP/100kg	B6	TRQ-3
0405.90.90	Fats and oils derived from milk, dehydrated butter and ghee (excl. of a fat content, by weight, of $\geq 99,3\%$ and a water content, by weight, of $\leq 0,5\%$, and natural butter, recombined butter and whey butter)	193.00 GBP/100kg	B6	TRQ-3
0406.10.30	Fresh Mozzarella, whether or not in a liquid, of a fat content, by weight, of $\leq 40\%$	154.00 GBP/100kg	B6	TRQ-4
0406.10.50	Fresh cheese "unripened or uncured cheese", incl. whey cheese and curd of a fat content, by weight, of $\leq 40\%$ (excl. Mozzarella)	154.00 GBP/100kg	B6	TRQ-4
0406.10.80	Fresh cheese "unripened or uncured cheese", incl. whey cheese and curd of a fat content, by weight, of $> 40\%$	185.00 GBP/100kg	B6	TRQ-4

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0406.20.00	Grated or powdered cheese, of all kinds	157.00 GBP/100kg	B6	TRQ-4
0406.30.10	Processed cheese, not grated or powdered, in the manufacture of which no cheeses other than Emmentaler, Gruyère and Appenzell have been used and which may contain, as an addition, Glarus herb cheese "known as Schabziger"; put up for retail sale, of a fat content by weight in the dry matter of <= 56%	121.00 GBP/100kg	B6	TRQ-4
0406.30.31	Processed cheese, not grated or powdered, of a fat content, by weight, of <= 36% and of a fat content, by weight, in the dry matter of <= 48% (excl. processed cheese mixtures made from Emmentaler, Gruyère and Appenzell, with or without the addition of Glarus herb cheese known as Schabziger, put up for retail sale)	116.00 GBP/100kg	B6	TRQ-4
0406.30.39	Processed cheese, not grated or powdered, of a fat content, by weight, of <= 36% and of a fat content, by weight, in the dry matter of > 48% (excl. processed cheese mixtures made from Emmentaler, Gruyère and Appenzell, with or without the addition of Glarus herb cheese known as Schabziger, put up for retail sale, of a fat content by weight in the dry matter of <= 56%)	121.00 GBP/100kg	B6	TRQ-4
0406.30.90	Processed cheese, not grated or powdered, of a fat content, by weight, of > 36% (excl. processed cheese mixtures made from Emmentaler, Gruyère and Appenzell, with or without the addition of Glarus herb cheese known as Schabziger, put up for retail sale, of a fat content by weight in the dry matter of <= 56%)	179.00 GBP/100kg	B6	TRQ-4
0406.40.10	Roquefort	117.00 GBP/100kg	B6	TRQ-4
0406.40.50	Gorgonzola	117.00 GBP/100kg	B6	TRQ-4
0406.40.90	Blue-veined cheese and other cheese containing veins produced by "Penicillium roqueforti" (excl. roquefort and gorgonzola)	117.00 GBP/100kg	B6	TRQ-4

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0406.90.01	Cheese for processing (excl. fresh cheese, incl. whey cheese, curd, processed cheese, blue-veined cheese and other cheese containing veins produced by "Penicillium roqueforti", and grated or powdered cheese):	139.00 GBP/100kg	B6	TRQ-4
0406.90.13	Emmentaler (excl. grated or powdered and that for processing)	143.00 GBP/100kg	B6	TRQ-4
0406.90.15	Gruyère and Sbrinz (excl. grated or powdered and those for processing)	143.00 GBP/100kg	B6	TRQ-4
0406.90.17	Bergkäse and Appenzell (excl. grated or powdered and those for processing)	143.00 GBP/100kg	B6	TRQ-4
0406.90.18	Fromage fribourgeois, Vacherin Mont d'Or and Tête de Moine (excl. grated or powdered and for processing)	143.00 GBP/100kg	B6	TRQ-4
0406.90.21	Cheddar (excl. grated or powdered and for processing)	139.00 GBP/100kg	B6	TRQ-4
0406.90.23	Edam (excl. grated or powdered and for processing)	126.00 GBP/100kg	B6	TRQ-4
0406.90.25	Tilsit (excl. grated or powdered and for processing)	126.00 GBP/100kg	B6	TRQ-4
0406.90.29	Kashkaval (excl. grated or powdered and for processing)	126.00 GBP/100kg	B6	TRQ-4
0406.90.32	Feta (excl. for processing)	126.00 GBP/100kg	B6	TRQ-4
0406.90.35	Kefalo-Tyri (excl. grated or powdered and for processing)	126.00 GBP/100kg	B6	TRQ-4
0406.90.37	Finlandia (excl. grated or powdered and for processing)	126.00 GBP/100kg	B6	TRQ-4

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0406.90.39	Jarlsberg (excl. grated or powdered and for processing)	126.00 GBP/100kg	B6	TRQ-4
0406.90.50	Sheep's or buffalo milk cheese, in containers containing brine, or in sheepskin or goatskin bottles (excl. feta)	126.00 GBP/100kg	B6	TRQ-4
0406.90.61	Grana Padano and Parmigiano Reggiano, of a fat content by weight of <= 40% and a water content, by weight, of non-fatty matter of <= 47% (excl. grated or powdered and for processing)	157.00 GBP/100kg	B6	TRQ-4
0406.90.63	Fiore Sardo and Pecorino, of a fat content by weight of <= 40% and a water content, by weight, of non-fatty matter of <= 47% (excl. grated or powdered and for processing)	157.00 GBP/100kg	B6	TRQ-4
0406.90.69	Cheese of a fat content by weight of <= 40% and a water content, by weight, of non-fatty matter of <= 47%, n.e.s.	157.00 GBP/100kg	B6	TRQ-4
0406.90.73	Provolone of a fat content by weight of <= 40% and a water content, by weight, of non-fatty matter of > 47% but <= 72% (excl. grated or powdered and for processing)	126.00 GBP/100kg	B6	TRQ-4
0406.90.74	Maasdam of a fat content by weight of <= 40% and a water content, by weight, of non-fatty matter of > 47% but <= 72% (excl. grated or powdered and for processing)	126.00 GBP/100kg	B6	TRQ-4
0406.90.75	Asiago, Caciocavallo, Montasio and Ragusano, of a fat content by weight of <= 40% and a water content, by weight, of non-fatty matter of > 47% but <= 72% (excl. grated or powdered and for processing)	126.00 GBP/100kg	B6	TRQ-4
0406.90.76	Danbo, Fontal, Fontina, Fynbo, Havarti, Maribo and Samsø, of a fat content by weight of <= 40% and a water content, by weight, of non-fatty matter of > 47% but <= 72% (excl. grated or powdered and for processing)	126.00 GBP/100kg	B6	TRQ-4

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0406.90.78	Gouda, of a fat content by weight of $\leq 40\%$ and a water content, by weight, of non-fatty matter of $> 47\%$ but $\leq 72\%$ (excl. grated or powdered and for processing)	126.00 GBP/100kg	B6	TRQ-4
0406.90.79	Esrom, Italico, Kernhem, Saint-Nectaire, Saint-Paulin and Taleggio, of a fat content by weight of $\leq 40\%$ and a water content, by weight, of non-fatty matter of $> 47\%$ but $\leq 72\%$ (excl. grated or powdered and for processing)	126.00 GBP/100kg	B6	TRQ-4
0406.90.81	Cantal, Cheshire, Wensleydale, Lancashire, Double Gloucester, Blarney, Colby and Monterey, of a fat content by weight of $\leq 40\%$ and a water content, by weight, of non-fatty matter of $> 47\%$ but $\leq 72\%$ (excl. grated or powdered and for processing)	126.00 GBP/100kg	B6	TRQ-4
0406.90.82	Camembert, of a fat content by weight of $\leq 40\%$ and a water content, by weight, of non-fatty matter of $> 47\%$ but $\leq 72\%$ (excl. grated or powdered and for processing)	126.00 GBP/100kg	B6	TRQ-4
0406.90.84	Brie, of a fat content by weight of $\leq 40\%$ and a water content, by weight, of non-fatty matter of $> 47\%$ but $\leq 72\%$ (excl. grated or powdered and for processing)	126.00 GBP/100kg	B6	TRQ-4
0406.90.85	Kefalograviera and Kasseri, of a fat content by weight of $\leq 40\%$ and a water content, by weight, of non-fatty matter of $> 47\%$ but $\leq 72\%$ (excl. grated or powdered and for processing)	126.00 GBP/100kg	B6	TRQ-4
0406.90.86	Cheese, of a fat content by weight of $\leq 40\%$ and a water content, by weight, of non-fatty matter of $> 47\%$ but $\leq 52\%$, n.e.s.	126.00 GBP/100kg	B6	TRQ-4
0406.90.89	Cheese, of a fat content by weight of $\leq 40\%$ and a water content, by weight, of non-fatty matter of $> 52\%$ but $\leq 62\%$, n.e.s.	126.00 GBP/100kg	B6	TRQ-4
0406.90.92	Cheese, of a fat content by weight of $\leq 40\%$ and a water content, by weight, of non-fatty matter of $> 62\%$ but $\leq 72\%$, n.e.s.	126.00 GBP/100kg	B6	TRQ-4
0406.90.93	Cheese, of a fat content by weight of $\leq 40\%$ and a water content, by weight, of non-fatty matter of $> 72\%$, n.e.s.	154.00 GBP/100kg	B6	TRQ-4

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0406.90.99	Cheese of a fat content by weight of > 40%, n.e.s.	185.00 GBP/100kg	B6	TRQ-4
0407.11.00	Fertilised eggs for incubation, of domestic fowls	29.00 GBP/1000 items	EIF	
0407.19.11	Fertilised eggs for incubation, of domestic turkeys or domestic geese	87.00 GBP/1000 items	EIF	
0407.19.19	Fertilised poultry eggs for incubation (excl. of turkeys, geese and fowls)	29.00 GBP/1000 items	EIF	
0407.19.90	Fertilised birds' eggs for incubation (excl. of poultry)	6.00%	EIF	
0407.21.00	Fresh eggs of domestic fowls, in shell (excl. fertilised for incubation)	25.00 GBP/100kg	EIF	
0407.29.10	Fresh poultry eggs, in shell (excl. of fowls, and fertilised for incubation)	25.00 GBP/100kg	EIF	
0407.29.90	Fresh birds' eggs, in shell (excl. of poultry, and fertilised for incubation)	6.00%	EIF	
0407.90.10	Poultry eggs, in shell, preserved or cooked	25.00 GBP/100kg	EIF	
0407.90.90	Birds' eggs, in shell, preserved or cooked (excl. of poultry)	6.00%	EIF	
0408.11.20	Egg yolks, dried, not suitable for human consumption, whether or not containing added sugar or other sweetening matter	0.00%	EIF	
0408.11.80	Egg yolks, dried, for human consumption, whether or not containing added sugar or other sweetening matter	119.00 GBP/100kg	EIF	
0408.19.20	Egg yolks, fresh, cooked by steaming or boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter, unsuitable for human consumption (excl. dried)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0408.19.81	Egg yolks, liquid, suitable for human consumption, whether or not containing added sugar or other sweetening matter	51.00 GBP/100kg	EIF	
0408.19.89	Egg yolks (other than liquid), frozen or otherwise preserved, suitable for human consumption, whether or not containing added sugar or other sweetening matter (excl. dried)	55.00 GBP/100kg	EIF	
0408.91.20	Dried birds' eggs, not in shell, whether or not containing added sugar or other sweetening matter, not suitable for human consumption (excl. egg yolks)	0.00%	EIF	
0408.91.80	Dried birds' eggs, not in shell, whether or not containing added sugar or other sweetening matter, suitable for human consumption (excl. egg yolks)	114.00 GBP/100kg	EIF	
0408.99.20	Birds' eggs, not in shell, fresh, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter, not suitable for human consumption (excl. dried and egg yolks)	0.00%	EIF	
0408.99.80	Birds' eggs, not in shell, fresh, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter, suitable for human consumption (excl. dried and egg yolks)	29.00 GBP/100kg	EIF	
0409.00.00	Natural honey	16.00%	EIF	
0410.00.00	Turtles' eggs, birds' nests and other edible products of animal origin, n.e.s.	6.00%	EIF	
0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair	0.00%	EIF	
0502.10.00	Pigs', hogs' or boars' bristles and waste of such bristles	0.00%	EIF	
0502.90.00	Badger and other brush making hair and waste thereof	0.00%	EIF	
0504.00.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	0.00%	EIF	
0505.10.10	Raw feathers used for stuffing and down, whether or not de-dusted, disinfected or simply cleaned	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0505.10.90	Feathers used for stuffing and down, thoroughly cleaned and treated for preservation	0.00%	EIF	
0505.90.00	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers, whether or not with trimmed edges, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers (excl. feathers used for stuffing and down)	0.00%	EIF	
0506.10.00	Ossein and bones treated with acid	0.00%	EIF	
0506.90.00	Bones and horn-cores and their powder and waste, unworked, defatted, degelatinised or simply prepared (excl. ossein and bones treated with acid and cut to shape)	0.00%	EIF	
0507.10.00	Ivory, unworked or simply prepared, its powder and waste (excl. cut to shape)	0.00%	EIF	
0507.90.00	Tortoiseshell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared, their powder and waste (excl. cut to shape and ivory)	0.00%	EIF	
0508.00.00	Coral and similar materials, shells of molluscs, crustaceans or echinoderms, cuttlebone, powder and waste thereof, unworked or simply prepared but not otherwise worked or cut to shape	0.00%	EIF	
0510.00.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved	0.00%	EIF	
0511.10.00	Bovine semen	0.00%	EIF	
0511.91.10	Fish waste	0.00%	EIF	
0511.91.90	Products of fish or crustaceans, molluscs or other aquatic invertebrates (excl. fish waste); dead fish, crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0511.99.10	Sinews or tendons of animal origin, parings and similar waste of raw hides or skins	0.00%	EIF	
0511.99.31	Raw natural sponges of animal origin	0.00%	EIF	
0511.99.39	Natural sponges of animal origin (excl. raw)	0.00%	EIF	
0511.99.85	Animal products, n.e.s.; dead animals, unfit for human consumption (excl. fish, crustaceans, molluscs and other aquatic invertebrates)	0.00%	EIF	
0601.10.10	Dormant hyacinth bulbs	4.00%	EIF	
0601.10.20	Dormant narcissi bulbs	4.00%	EIF	
0601.10.30	Dormant tulip bulbs	4.00%	EIF	
0601.10.40	Dormant gladioli bulbs	4.00%	EIF	
0601.10.90	Dormant bulbs, tubers, tuberous roots, corms, crowns and rhizomes (excl. those used for human consumption, hyacinth, narcissi, tulip, gladioli and chicory plants and roots)	4.00%	EIF	
0601.20.10	Chicory plants and roots (excl. chicory roots of the variety cichorium intybus sativum)	0.00%	EIF	
0601.20.30	Orchid, hyacinth, narcissi and tulip bulbs, in growth or in flower	8.00%	EIF	
0601.20.90	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower (excl. those used for human consumption, orchids, hyacinths, narcissi, tulips and chicory plants and roots)	6.00%	EIF	
0602.10.10	Unrooted vine cuttings and slips	0.00%	EIF	
0602.10.90	Unrooted cuttings and slips (excl. vines)	0.00%	EIF	
0602.20.10	Vine slips, grafted or rooted	0.00%	EIF	
0602.20.20	Trees, shrubs and bushes, with bare roots, grafted or not, of kinds which bear edible fruit or nuts (excl. vine slips)	0.00%	EIF	
0602.20.30	Citrus trees and shrubs, grafted or not (excl. with bare roots)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0602.20.80	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts (excl. with bare roots, citrus, and vine slips)	0.00%	EIF	
0602.30.00	Rhododendrons and azaleas, grafted or not	0.00%	EIF	
0602.40.00	Roses, whether or not grafted	0.00%	EIF	
0602.90.10	Mushroom spawn	0.00%	EIF	
0602.90.20	Pineapple plants	0.00%	EIF	
0602.90.30	Vegetable and strawberry plants	0.00%	EIF	
0602.90.41	Live forest trees	0.00%	EIF	
0602.90.45	Outdoor rooted cuttings and young plants of trees, shrubs and bushes (excl. fruit, nut and forest trees)	0.00%	EIF	
0602.90.46	Outdoor trees, shrubs and bushes, incl. their roots, with bare roots (excl. cuttings, slips and young plants, and fruit, nut and forest trees)	0.00%	EIF	
0602.90.47	Conifer and evergreen outdoor trees, shrubs and bushes, incl. their roots (excl. with bare roots, cuttings, slips, young plants and fruit, nut and forest trees)	0.00%	EIF	
0602.90.48	Outdoor trees, shrubs and bushes, incl. their roots (excl. with bare roots, cuttings, slips, young plants, conifers, evergreens and fruit, nut and forest trees)	0.00%	EIF	
0602.90.50	Live outdoor plants, incl. their roots (excl. bulbs, tubers, tuberous roots, corms, crowns and rhizomes, incl. chicory plants and roots, unrooted cuttings, slips, rhododendrons, azaleas, roses, mushroom spawn, pineapple plants, vegetable and strawberry plants, trees, shrubs and bushes)	0.00%	EIF	
0602.90.70	Indoor rooted cuttings and young plants (excl. cacti)	0.00%	EIF	
0602.90.91	Indoor flowering plants with buds or flowers (excl. cacti)	0.00%	EIF	
0602.90.99	Live indoor plants and cacti (excl. rooted cuttings, young plants and flowering plants with buds or flowers)	0.00%	EIF	
0603.11.00	Fresh cut roses and buds, of a kind suitable for bouquets or for ornamental purposes	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0603.12.00	Fresh cut carnations and buds, of a kind suitable for bouquets or for ornamental purposes	8.00%	EIF	
0603.13.00	Fresh cut orchids and buds, of a kind suitable for bouquets or for ornamental purposes	8.00%	EIF	
0603.14.00	Fresh cut chrysanthemums and buds, of a kind suitable for bouquets or for ornamental purposes	8.00%	EIF	
0603.15.00	Fresh cut lilies "Lilium spp." and buds, of a kind suitable for bouquets or for ornamental purposes	8.00%	EIF	
0603.19.10	Fresh cut gladioli and buds, of a kind suitable for bouquets or for ornamental purposes	8.00%	EIF	
0603.19.20	Fresh cut ranunculi and buds, of a kind suitable for bouquets or for ornamental purposes	8.00%	EIF	
0603.19.70	Fresh cut flowers and buds, of a kind suitable for bouquets or for ornamental purposes (excl. roses, carnations, orchids, gladioli, ranunculi, chrysanthemums and lilies)	8.00%	EIF	
0603.90.00	Dried, dyed, bleached, impregnated or otherwise prepared cut flowers and buds, of a kind suitable for bouquets or for ornamental purposes	10.00%	EIF	
0604.20.11	Reindeer moss, suitable for bouquets or ornamental purposes, fresh	0.00%	EIF	
0604.20.19	Mosses and lichens, suitable for bouquets or ornamental purposes, fresh (excl. reindeer moss)	0.00%	EIF	
0604.20.20	Fresh Christmas trees	0.00%	EIF	
0604.20.40	Fresh conifer branches, suitable for bouquets or ornamental purposes	0.00%	EIF	
0604.20.90	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, fresh, suitable for bouquets or ornamental purposes (excl. Christmas trees and conifer branches)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0604.90.11	Reindeer moss, suitable for bouquets or ornamental purposes, dried, dyed, bleached, impregnated or otherwise prepared	0.00%	EIF	
0604.90.19	Mosses and lichens, suitable for bouquets or ornamental purposes, dried, dyed, bleached, impregnated or otherwise prepared (excl. reindeer moss)	0.00%	EIF	
0604.90.91	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, suitable for bouquets or ornamental purposes, dried	0.00%	EIF	
0604.90.99	Foliage, branches and other parts of plants, without flowers or buds, and grasses, suitable for bouquets or for ornamental purposes, dyed, bleached, impregnated or otherwise prepared (excl. dried)	0.00%	EIF	
0701.10.00	Seed potatoes	4.00%	EIF	
0701.90.10	Potatoes for manufacture of starch, fresh or chilled	4.00%	EIF	
0701.90.50	Fresh or chilled new potatoes from 1 January to 30 June	8.00%	B4	
0701.90.90	Potatoes, fresh or chilled (excl. new potatoes from 1 January to 30 June, seed potatoes and potatoes for manufacture of starch)	10.00%	B4	
0702.00.00	Tomatoes, fresh or chilled	8.00% (01 NOV - 14 MAY), 14.00% (15 MAY - 31 OCT)	EIF	
0703.10.11	Onion sets, fresh or chilled	8.00%	B8	
0703.10.19	Onions, fresh or chilled (excl. sets)	8.00%	EIF	
0703.10.90	Shallots, fresh or chilled	8.00%	B8	
0703.20.00	Garlic, fresh or chilled	8.00% + 100.00 GBP/100kg	EIF	
0703.90.00	Leeks and other alliaceous vegetables, fresh or chilled (excl. onions, shallots and garlic)	10.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0704.10.00	Fresh or chilled cauliflowers and headed broccoli	8.00%	EIF	
0704.20.00	Brussels sprouts, fresh or chilled	12.00%	EIF	
0704.90.10	White and red cabbages, fresh or chilled	12.00%	EIF	
0704.90.90	Kohlrabi, kale and similar edible brassicas, fresh or chilled (excl. cauliflowers, headed broccoli, Brussels sprouts, white and red cabbages)	12.00%	EIF	
0705.11.00	Fresh or chilled cabbage lettuce	10.00%	EIF	
0705.19.00	Fresh or chilled lettuce (excl. cabbage lettuce)	10.00%	EIF	
0705.21.00	Fresh or chilled witloof chicory	10.00%	EIF	
0705.29.00	Fresh or chilled chicory (excl. witloof chicory)	10.00%	EIF	
0706.10.00	Fresh or chilled carrots and turnips	12.00%	EIF	
0706.90.10	Fresh or chilled celeriac "rooted celery or German celery"	10.00%	EIF	
0706.90.30	Fresh or chilled horse-radish "Cochlearia armoracia"	12.00%	EIF	
0706.90.90	Fresh or chilled salad beetroot, salsify, radishes and similar edible roots (excl. carrots, turnips, celeriac and horse-radish)	12.00%	EIF	
0707.00.05	Cucumbers, fresh or chilled	12.00%	EIF	
0707.00.90	Fresh or chilled gherkins	12.00%	EIF	
0708.10.00	Fresh or chilled peas "Pisum sativum", shelled or unshelled	12.00% (01 JUN - 31 AUG), 8.00% (01 SEP - 31 MAY)	EIF	
0708.20.00	Fresh or chilled beans "Vigna spp., Phaseolus spp.", shelled or unshelled	10.00%	B8	
0708.90.00	Fresh or chilled leguminous vegetables, shelled or unshelled (excl. peas "Pisum sativum" and beans "Vigna spp., Phaseolus spp.")	10.00%	EIF	
0709.20.00	Fresh or chilled asparagus	10.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0709.30.00	Fresh or chilled aubergines "eggplants"	12.00%	EIF	
0709.40.00	Fresh or chilled celery (excl. celeriac)	12.00%	EIF	
0709.51.00	Fresh or chilled mushrooms of the genus "Agaricus"	12.00%	EIF	
0709.59.10	Fresh or chilled chanterelles	2.00%	EIF	
0709.59.30	Fresh or chilled flap mushrooms	4.00%	EIF	
0709.59.50	Fresh or chilled truffles	6.00%	EIF	
0709.59.90	Fresh or chilled edible mushrooms (excl. chanterelles, flap mushrooms, mushrooms of the genus "Agaricus" and truffles)	6.00%	EIF	
0709.60.10	Fresh or chilled sweet peppers	6.00%	EIF	
0709.60.91	Fresh or chilled fruits of genus Capsicum for industrial manufacture of capsin or capsicum oleoresin dyes	0.00%	EIF	
0709.60.95	Fresh or chilled fruits of genus Capsicum or Pimenta for industrial manufacture of essential oils or resinoids	0.00%	EIF	
0709.60.99	Fresh or chilled fruits of genus Capsicum or Pimenta (excl. for industrial manufacture of capsin or capsicum oleoresin dyes, for industrial manufacture of essential oils or resinoids, and sweet peppers)	6.00%	EIF	
0709.70.00	Fresh or chilled spinach, New Zealand spinach and orache spinach	10.00%	EIF	
0709.91.00	Fresh or chilled globe artichokes	10.00%	EIF	
0709.92.10	Fresh or chilled olives (excl. for oil production)	4.00%	EIF	
0709.92.90	Fresh or chilled olives for oil production	10.00 GBP/100kg	EIF	
0709.93.10	Fresh or chilled courgettes	12.00%	B4	
0709.93.90	Fresh or chilled pumpkins, squash and gourds "Cucurbita spp." (excl. courgettes)	12.00%	EIF	
0709.99.10	Fresh or chilled salad vegetables (excl. lettuce and chicory)	10.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0709.99.20	Fresh or chilled chard "white beet" and cardoons	10.00%	EIF	
0709.99.40	Fresh or chilled capers	4.00%	EIF	
0709.99.50	Fresh or chilled fennel	8.00%	EIF	
0709.99.60	Fresh or chilled sweetcorn	7.80 GBP/100kg	EIF	
0709.99.90	Fresh or chilled vegetables n.e.s.	12.00%	EIF	
0710.10.00	Potatoes, uncooked or cooked by steaming or by boiling in water, frozen	14.00%	B8	
0710.21.00	Shelled or unshelled peas "Pisum sativum", uncooked or cooked by steaming or by boiling in water, frozen	14.00%	EIF	
0710.22.00	Shelled or unshelled beans "Vigna spp., Phaseolus spp.", uncooked or cooked by steaming or by boiling in water, frozen	14.00%	B8	
0710.29.00	Leguminous vegetables, shelled or unshelled, uncooked or cooked by steaming or by boiling in water, frozen (excl. peas and beans)	14.00%	EIF	
0710.30.00	Spinach, New Zealand spinach and orache spinach, uncooked or cooked by steaming or by boiling in water, frozen	14.00%	EIF	
0710.40.00	Sweetcorn, uncooked or cooked by steaming or by boiling in water, frozen	4.00% + 7.80 GBP/100kg eda	EIF	
0710.80.10	Olives, uncooked or cooked by steaming or by boiling in water, frozen	14.00%	EIF	
0710.80.51	Sweet peppers, uncooked or cooked by steaming or by boiling in water, frozen	14.00%	EIF	
0710.80.59	Fruits of genus Capsicum or Pimenta, uncooked or cooked by steaming or by boiling in water, frozen (excl. sweet peppers)	6.00%	EIF	
0710.80.61	Frozen mushrooms of the genus Agaricus, uncooked or cooked by steaming or by boiling in water	14.00%	EIF	
0710.80.69	Frozen mushrooms, uncooked or cooked by steaming or by boiling in water (excl. of the genus Agaricus)	14.00%	EIF	
0710.80.70	Tomatoes, uncooked or cooked by steaming or by boiling in water, frozen	14.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0710.80.80	Artichokes, uncooked or cooked by steaming or by boiling in water, frozen	14.00%	EIF	
0710.80.85	Asparagus, whether or not cooked by boiling in water or by steaming, frozen	14.00%	EIF	
0710.80.95	Vegetables, whether or not cooked by boiling in water or by steaming, frozen (excl. potatoes, leguminous vegetables, spinach, New Zealand spinach, orache spinach, sweetcorn, olives, fruits of the genus Capsicum or of the genus Pimenta, mushrooms, tomatoes, globe artichokes and asparagus)	14.00%	EIF	
0710.90.00	Mixtures of vegetables, uncooked or cooked by steaming or by boiling in water, frozen	14.00%	EIF	
0711.20.10	Olives provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption (excl. for oil production)	0.00%	EIF	
0711.20.90	Olives provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption, for oil production	0.00%	EIF	
0711.40.00	Cucumbers and gherkins provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	0.00%	EIF	
0711.51.00	Mushrooms of the genus "Agaricus", provisionally preserved, e.g., by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	0.00%	EIF	
0711.59.00	Mushrooms and truffles, provisionally preserved, e.g., by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption (excl. mushrooms of the genus "Agaricus")	0.00%	EIF	
0711.90.10	Fruits of genus Capsicum or Pimenta provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption (excl. sweet pepper)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0711.90.30	Sweetcorn provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	0.00%	EIF	
0711.90.50	Onions provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	0.00%	EIF	
0711.90.70	Capers provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	0.00%	EIF	
0711.90.80	Vegetables provisionally preserved, e.g., by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption (excl. olives, capers, cucumbers and gherkins, mushrooms, truffles, fruits of the genus Capsicum or of the genus Pimenta, other than sweet peppers, sweetcorn, onions and mixtures of vegetables)	0.00%	EIF	
0711.90.90	Mixture of vegetables provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	0.00%	EIF	
0712.20.00	Dried onions, whole, cut, sliced, broken or in powder, but not further prepared	12.00%	B8	
0712.31.00	Dried mushrooms of the genus "Agaricus", whole, cut, sliced, broken or in powder, but not further prepared	12.00%	EIF	
0712.32.00	Dried wood ears "Auricularia spp.", whole, cut, sliced, broken or in powder, but not further prepared	12.00%	EIF	
0712.33.00	Dried jelly fungi "Tremella spp.", whole, cut, sliced, broken or in powder, but not further prepared	12.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0712.39.00	Dried mushrooms and truffles, whole, cut, sliced, broken or in powder, but not further prepared (excl. mushrooms of the genus "Agaricus", wood ears "Auricularia spp." and jelly fungi "Tremella spp.")	12.00%	EIF	
0712.90.05	Dried potatoes, whether or not cut or sliced, but not further prepared	10.00%	B4	
0712.90.11	Dried sweetcorn, hybrid, for sowing	0.00%	EIF	
0712.90.19	Dried sweetcorn "Zea mays var. saccharata", whether or not cut or sliced, but not further prepared (excl. hybrids for sowing)	7.80 GBP/100kg	EIF	
0712.90.30	Dried tomatoes, whole, cut, sliced, broken or in powder, but not further prepared	12.00%	EIF	
0712.90.50	Dried carrots, whole, cut, sliced, broken or in powder, but not further prepared	12.00%	EIF	
0712.90.90	Dried vegetables and mixtures of vegetables, whole, cut, sliced, broken or in powder, but not further prepared (excl. potatoes, onions, mushrooms, truffles, sweetcorn, tomatoes and carrots)	12.00%	EIF	
0713.10.10	Peas, "Pisum sativum", dried and shelled, for sowing	0.00%	EIF	
0713.10.90	Peas, "Pisum sativum", dried and shelled, whether or not skinned or split (excl. peas for sowing)	0.00%	EIF	
0713.20.00	Dried, shelled chickpeas "garbanzos", whether or not skinned or split	0.00%	EIF	
0713.31.00	Dried, shelled beans of species "Vigna mungo [L.] Hepper or Vigna radiata [L.] Wilczek", whether or not skinned or split	0.00%	EIF	
0713.32.00	Dried, shelled small red "Adzuki" beans "Phaseolus or Vigna angularis", whether or not skinned or split	0.00%	EIF	
0713.33.10	Dried, shelled kidney beans "Phaseolus vulgaris", for sowing	0.00%	EIF	
0713.33.90	Dried, shelled kidney beans "Phaseolus vulgaris", whether or not skinned or split (excl. for sowing)	0.00%	EIF	
0713.34.00	Dried, shelled bambara beans "Vigna subterranea or Voandzeia subterranea", whether or not skinned or split	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0713.35.00	Dried, shelled cow peas "Vigna unguiculata", whether or not skinned or split	0.00%	EIF	
0713.39.00	Dried, shelled beans "Vigna and Phaseolus", whether or not skinned or split (excl. beans of species "Vigna mungo [L.] Hepper or Vigna radiata [L.] Wilczek", small red "Adzuki" beans, kidney beans, Bambara beans and cow peas)	0.00%	EIF	
0713.40.00	Dried, shelled lentils, whether or not skinned or split	0.00%	EIF	
0713.50.00	Dried, shelled broad beans "Vicia faba var. major" and horse beans "Vicia faba var. equina and Vicia faba var. minor", whether or not skinned or split	0.00%	EIF	
0713.60.00	Dried, shelled pigeon peas "Cajanus cajan", whether or not skinned or split	0.00%	EIF	
0713.90.00	Dried, shelled leguminous vegetables, whether or not skinned or split (excl. peas, chickpeas, beans, lentils, broad beans, horse beans and pigeon peas)	0.00%	EIF	
0714.10.00	Fresh, chilled, frozen or dried roots and tubers of manioc "cassava", whether or not sliced or in the form of pellets	7.90 GBP/100kg	EIF	
0714.20.10	Sweet potatoes, fresh, whole, for human consumption	2.00%	EIF	
0714.20.90	Sweet potatoes, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets (excl. fresh whole sweet potatoes used for human consumption)	5.30 GBP/100kg	EIF	
0714.30.00	Yams "Dioscorea spp.", fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets	7.90 GBP/100kg	EIF	
0714.40.00	Taro "Colocasia spp.", fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets	7.90 GBP/100kg	EIF	
0714.50.00	Yautia "Xanthosoma spp.", fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets	7.90 GBP/100kg	EIF	
0714.90.20	Arrowroot, salep and similar roots and tubers with high starch content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets (excl. manioc "cassava", sweet potatoes, yams, taro and yautia)	7.90 GBP/100kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0714.90.90	Jerusalem artichokes and similar roots and tubers with high inulin content, fresh, chilled, frozen or dried, even sliced or in the form of pellets, and sago pith (excl. manioc, arrowroot, salep, sweet potatoes, yams, taro and yautia)	2.00%	EIF	
0801.11.00	Desiccated coconuts	0.00%	EIF	
0801.12.00	Fresh coconuts in the inner shell "endocarp"	0.00%	EIF	
0801.19.00	Fresh coconuts, whether or not shelled or peeled (excl. in the inner shell "endocarp")	0.00%	EIF	
0801.21.00	Fresh or dried brazil nuts, in shell	0.00%	EIF	
0801.22.00	Fresh or dried brazil nuts, shelled	0.00%	EIF	
0801.31.00	Fresh or dried cashew nuts, in shell	0.00%	EIF	
0801.32.00	Fresh or dried cashew nuts, shelled	0.00%	EIF	
0802.11.10	Fresh or dried bitter almonds in shell	0.00%	EIF	
0802.11.90	Fresh or dried almonds in shell (excl. bitter)	4.00%	EIF	
0802.12.10	Fresh or dried bitter almonds, shelled	0.00%	EIF	
0802.12.90	Fresh or dried almonds, shelled (excl. bitter)	2.00%	EIF	
0802.21.00	Fresh or dried hazelnuts or filberts "Corylus spp.", in shell	2.00%	EIF	
0802.22.00	Fresh or dried hazelnuts or filberts "Corylus spp.", shelled	2.00%	EIF	
0802.31.00	Fresh or dried walnuts, in shell	4.00%	EIF	
0802.32.00	Fresh or dried walnuts, shelled	4.00%	EIF	
0802.41.00	Fresh or dried chestnuts "Castanea spp.", in shell	4.00%	EIF	
0802.42.00	Fresh or dried chestnuts "Castanea spp.", shelled	4.00%	EIF	
0802.51.00	Fresh or dried pistachios, in shell	0.00%	EIF	
0802.52.00	Fresh or dried pistachios, shelled	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0802.61.00	Fresh or dried macadamia nuts, in shell	2.00%	EIF	
0802.62.00	Fresh or dried macadamia nuts, shelled	2.00%	EIF	
0802.70.00	Fresh or dried kola nuts "Cola spp.", whether or not shelled or peeled	0.00%	EIF	
0802.80.00	Fresh or dried areca nuts, whether or not shelled or peeled	0.00%	EIF	
0802.90.10	Fresh or dried pecans, whether or not shelled or peeled	0.00%	EIF	
0802.90.50	Pine "Pinus spp." nuts, fresh or dried, whether or not shelled or peeled	2.00%	EIF	
0802.90.85	Nuts, fresh or dried, whether or not shelled or peeled (excl. coconuts, Brazil nuts, cashew nuts, almonds, hazelnuts, walnuts, chestnuts "Castania spp.", pistachios, pecans, areca "betel" nuts, cola nuts, pine nuts and macadamia nuts)	2.00%	EIF	
0803.10.10	Plantains, fresh	16.00%	EIF	
0803.10.90	Plantains, dried	16.00%	EIF	
0803.90.10	Bananas, fresh (excl. plantains)	95.00 GBP/1000kg	B8	
0803.90.90	Bananas, dried (excl. plantains)	16.00%	B8	
0804.10.00	Fresh or dried dates	6.00%	EIF	
0804.20.10	Fresh figs	4.00%	EIF	
0804.20.90	Dried figs	8.00%	EIF	
0804.30.00	Fresh or dried pineapples	4.00%	EIF	
0804.40.00	Fresh or dried avocados	4.00%	EIF	
0804.50.00	Fresh or dried guavas, mangoes and mangosteens	0.00%	EIF	
0805.10.22	Fresh navel oranges	10.00% (01 NOV - 30 APR), 2.00% (01 MAY - 31 OCT)	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0805.10.24	Fresh white oranges	10.00% (01 NOV - 30 APR), 2.00% (01 MAY - 31 OCT)	EIF	
0805.10.28	Fresh sweet oranges (excl. navel and white oranges)	10.00% (01 NOV - 30 APR), 2.00% (01 MAY - 31 OCT)	EIF	
0805.10.80	Fresh or dried oranges (excl. fresh sweet oranges)	12.00%	EIF	
0805.21.10	Fresh or dried satsumas	16.00%	EIF	
0805.21.90	Fresh or dried mandarins incl. tangerines (excl. clementines and satsumas)	16.00%	EIF	
0805.22.00	Fresh or dried clementines incl. monreales	16.00%	EIF	
0805.29.00	Fresh or dried wilkings and similar citrus hybrids	16.00%	EIF	
0805.40.00	Fresh or dried grapefruit	0.00%	EIF	
0805.50.10	Fresh or dried lemons "Citrus limon, Citrus limonum"	6.00%	EIF	
0805.50.90	Fresh or dried limes "Citrus aurantifolia, Citrus latifolia"	12.00%	EIF	
0805.90.00	Fresh or dried citrus fruit (excl. oranges, lemons "Citrus limon, Citrus limonum", limes "Citrus aurantifolia, Citrus latifolia", grapefruit, mandarins, incl. tangerines and satsumas, clementines, wilkings and similar citrus hybrids)	12.00%	EIF	
0806.10.10	Fresh table grapes	8.00%	EIF	
0806.10.90	Fresh grapes (excl. table grapes)	14.00%	EIF	
0806.20.10	Currants	2.00%	EIF	
0806.20.30	Sultanas	2.00%	EIF	
0806.20.90	Dried grapes (excl. currants and sultanas)	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0807.11.00	Fresh watermelons	8.00%	EIF	
0807.19.00	Fresh melons (excl. watermelons)	8.00%	EIF	
0807.20.00	Fresh pawpaws "papayas"	0.00%	EIF	
0808.10.10	Fresh cider apples, in bulk, from 16 September to 15 December	6.00%	B8	
0808.10.80	Fresh apples (excl. cider apples, in bulk, from 16 September to 15 December)	4.00% (01 JAN - 31 MAR), 0.00% (01 APR - 31 JUL), 8.00% (01 AUG - 31 DEC)	S4	TRQ-5
0808.30.10	Fresh perry pears, in bulk, from 1 August to 31 December	6.00%	B4	
0808.30.90	Fresh pears (excl. perry pears in bulk from 1 August to 31 December)	8.00% (01 JAN - 31 JAN), 4.00% (01 FEB - 31 MAR), 0.00% (01 APR - 31 JUL), 10.00% (01 AUG - 31 DEC)	EIF	
0808.40.00	Fresh quinces	6.00%	EIF	
0809.10.00	Fresh apricots	20.00%	EIF	
0809.21.00	Fresh sour cherries "Prunus cerasus"	12.00%	B4	
0809.29.00	Fresh cherries (excl. sour cherries)	12.00% (16 JUL - 15 JUN),	B4	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
		6.00% (16 JUN - 15 JUL)		
0809.30.10	Fresh nectarines	16.00%	EIF	
0809.30.90	Fresh peaches (excl. nectarines)	16.00%	EIF	
0809.40.05	Fresh plums	6.00% (01 OCT - 30 JUN), 12.00% (01 JUL - 30 SEP)	EIF	
0809.40.90	Fresh sloes	12.00%	EIF	
0810.10.00	Fresh strawberries	10.00%	EIF	
0810.20.10	Fresh raspberries	8.00%	EIF	
0810.20.90	Fresh blackberries, mulberries and loganberries	8.00%	EIF	
0810.30.10	Fresh blackcurrants	8.00%	EIF	
0810.30.30	Fresh redcurrants	8.00%	EIF	
0810.30.90	Fresh whitecurrants and gooseberries	8.00%	EIF	
0810.40.10	Fresh cowberries, foxberries or mountain cranberries "fruit of the species Vaccinium vitis-idaea"	0.00%	EIF	
0810.40.30	Fresh fruit of species Vaccinium myrtillus	2.00%	B4	
0810.40.50	Fresh fruit of species Vaccinium macrocarpum and Vaccinium corymbosum	2.00%	B4	
0810.40.90	Fresh fruits of genus Vaccinium (excl. of species Vaccinium vitis-idaea, myrtillus, macrocarpum and corymbosum)	8.00%	B4	
0810.50.00	Fresh kiwifruit	8.00%	EIF	
0810.60.00	Fresh durians	8.00%	EIF	
0810.70.00	Fresh persimmons	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0810.90.20	Fresh tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya	0.00%	EIF	
0810.90.75	Fresh fruit, edible (excl. nuts, bananas, dates, figs, pineapples, avocados, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, jackfruit, lychees, sapodillo plums, passion fruit, carambola, pitahaya, citrus fruit, grapes, melons, apples, pears, quinces, apricots, cherries, peaches, plums, sloes, strawberries, raspberries, blackberries, mulberries, loganberries, black, white or red currants, gooseberries, cranberries, fruits of the genus Vaccinium, kiwifruit, durians and persimmons)	8.00%	EIF	
0811.10.11	Strawberries, uncooked or cooked by steaming or boiling in water, sweetened, with sugar content of > 13%, frozen	20.00% + 7.00 GBP/100kg	EIF	
0811.10.19	Strawberries, uncooked or cooked by steaming or boiling in water, sweetened, with sugar content of <= 13%, frozen	20.00%	EIF	
0811.10.90	Strawberries, uncooked or cooked by steaming or boiling in water, unsweetened, frozen	14.00%	EIF	
0811.20.11	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries, uncooked or cooked by steaming or boiling in water, sweetened, with sugar content of > 13%, frozen	20.00% + 7.00 GBP/100kg	EIF	
0811.20.19	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries, uncooked or cooked by steaming or boiling in water, sweetened, with sugar content of <= 13%, frozen	20.00%	EIF	
0811.20.31	Raspberries, uncooked or cooked by steaming or boiling in water, frozen, unsweetened	14.00%	EIF	
0811.20.39	Black currants, uncooked or cooked by steaming or boiling in water, frozen, unsweetened	14.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0811.20.51	Red currants, uncooked or cooked by steaming or boiling in water, frozen, unsweetened	12.00%	EIF	
0811.20.59	Blackberries and mulberries, uncooked or cooked by steaming or boiling in water, frozen, unsweetened	12.00%	EIF	
0811.20.90	Loganberries, white currants and gooseberries, uncooked or cooked by steaming or boiling in water, frozen, unsweetened	14.00%	EIF	
0811.90.11	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, uncooked or cooked by steaming or boiling in water, frozen, containing added sugar or other sweetening matter, with a sugar content of > 13% by weight	12.00% + 4.40 GBP/100kg	EIF	
0811.90.19	Frozen fruit and nuts, edible, uncooked or cooked by steaming or boiling in water, containing added sugar or other sweetening matter, with a sugar content of > 13% by weight (excl. strawberries, raspberries, blackberries, mulberries, loganberries, black, white or red currants, gooseberries, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, colanuts and macadamia nuts)	20.00% + 7.00 GBP/100kg	EIF	
0811.90.31	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, uncooked or cooked by steaming or boiling in water, frozen, containing added sugar or other sweetening matter, with a sugar content of <= 13% by weight	12.00%	EIF	
0811.90.39	Frozen fruit and nuts, edible, uncooked or cooked by steaming or boiling in water, containing added sugar or other sweetening matter, with a sugar content of <= 13% by weight (excl. strawberries, raspberries, blackberries, mulberries, loganberries,	20.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	black, white or red currants, gooseberries, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, colanuts and macadamia nuts)			
0811.90.50	Fruit of species vaccinium myrtillus, uncooked or cooked by steaming or boiling in water, frozen, unsweetened	12.00%	EIF	
0811.90.70	Fruit of species vaccinium myrtilloides and vaccinium angustifolium, uncooked or cooked by steaming or boiling in water, frozen, unsweetened	2.00%	EIF	
0811.90.75	Sour cherries "Prunus cerasus", whether or not boiled or steamed, frozen, not containing sugar or other sweetening matter	14.00%	B4	
0811.90.80	Cherries, whether or not boiled or steamed, frozen, not containing added sugar or other sweetening matter (excl. sour cherries "Prunus cerasus")	14.00%	B4	
0811.90.85	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, uncooked or cooked by steaming or boiling in water, frozen, not containing added sugar or other sweetening matter	8.00%	EIF	
0811.90.95	Frozen fruit and nuts, edible, uncooked or cooked by steaming or boiling in water, not containing added sugar or other sweetening matter (excl. strawberries, raspberries, blackberries, mulberries, loganberries, black, white or red currants, fruits of the species Vaccinium myrtillus, Vaccinium myrtilloides and Vaccinium angustifolium, cherries, gooseberries, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, colanuts and macadamia nuts)	14.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0812.10.00	Cherries, provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	0.00%	EIF	
0812.90.25	Apricots and oranges, provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	0.00%	EIF	
0812.90.30	Pawpaws, provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	0.00%	EIF	
0812.90.40	Fruit of species vaccinium myrtillus, provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	0.00%	EIF	
0812.90.70	Guavas, mangoes, mangosteens, tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable for immediate consumption	0.00%	EIF	
0812.90.98	Fruit and nuts, provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable for immediate consumption (excl. cherries, apricots, oranges, papaws "papayas", fruit of the species Vaccinium myrtillus, guavas, mangoes, mangosteens, tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola-nuts and macadamia nuts)	0.00%	EIF	
0813.10.00	Dried apricots	4.00%	EIF	
0813.20.00	Dried prunes	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0813.30.00	Dried apples	2.00%	B4	
0813.40.10	Dried peaches, incl. nectarines	4.00%	EIF	
0813.40.30	Dried pears	6.00%	B4	
0813.40.50	Dried pawpaws	2.00%	EIF	
0813.40.65	Dried tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya	0.00%	EIF	
0813.40.95	Dried fruit, edible (excl. nuts, bananas, dates, figs, pineapples, avocados, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, citrus fruit, grapes, apricots, plums, apples, pears and peaches, unmixed)	2.00%	EIF	
0813.50.12	Mixtures of dried papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, not containing prunes	4.00%	EIF	
0813.50.15	Mixtures of dried fruit, not containing prunes (excl. mixtures of nuts, bananas, dates, figs, pineapples, avocados, guavas, mangoes, mangosteens, papaws "papayas", citrus fruit, grapes, tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya)	6.00%	EIF	
0813.50.19	Mixtures of dried apricots, apples, peaches, incl. prunus persica nectarina and nectarines, pears, papaws "papayas" or other edible and dried fruit, containing prunes (excl. mixtures of edible nuts, bananas, dates, figs, pineapples, avocados, guavas, mangoes, mangosteens, citrus fruit and grapes)	8.00%	EIF	
0813.50.31	Mixtures exclusively of dried coconuts, cashew nuts, brazil nuts, areca "betel" nuts, colanuts and macadamia nuts	4.00%	EIF	
0813.50.39	Mixtures exclusively of edible and dried nuts of heading 0802 (excl. of coconuts, cashew nuts, brazil nuts, areca "betel" nuts, colanuts and macadamia nuts)	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0813.50.91	Mixtures of edible and dried nuts, bananas, dates, pineapples, avocados, guavas, mangoes, mangosteens, citrus fruit and grapes, not containing plums or figs (excl. mixtures exclusively of nuts of heading 0801 and 0802)	8.00%	EIF	
0813.50.99	Mixtures of edible and dried nuts, bananas, dates, figs, pineapples, avocados, guavas, mangoes, mangosteens, citrus fruit and grapes, containing plums or figs	8.00%	EIF	
0814.00.00	Peel of citrus fruit or melons, incl. watermelons, fresh, frozen, dried or provisionally preserved in brine, or in water with other additives	0.00%	EIF	
0901.11.00	Coffee (excl. roasted and decaffeinated)	0.00%	EIF	
0901.12.00	Decaffeinated coffee (excl. roasted)	8.00%	EIF	
0901.21.00	Roasted coffee (excl. decaffeinated)	6.00%	EIF	
0901.22.00	Roasted, decaffeinated coffee	8.00%	EIF	
0901.90.10	Coffee husks and skins	0.00%	EIF	
0901.90.90	Coffee substitutes containing coffee in any proportion	10.00%	EIF	
0902.10.00	Green tea in immediate packings of <= 3 kg	2.00%	EIF	
0902.20.00	Green tea in immediate packings of > 3 kg	0.00%	EIF	
0902.30.00	Black fermented tea and partly fermented tea, whether or not flavoured, in immediate packings of <= 3 kg	0.00%	EIF	
0902.40.00	Black fermented tea and partly fermented tea, whether or not flavoured, in immediate packings of > 3 kg	0.00%	EIF	
0903.00.00	Mate	0.00%	EIF	
0904.11.00	Pepper of the genus Piper, neither crushed nor ground	0.00%	EIF	
0904.12.00	Pepper of the genus Piper, crushed or ground	4.00%	EIF	
0904.21.10	Dried sweet peppers (excl. crushed or ground)	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0904.21.90	Dried fruit of genus Capsicum or Pimenta, neither crushed nor ground (excl. sweet peppers)	0.00%	EIF	
0904.22.00	Fruits of the genus Capsicum or of the genus Pimenta, crushed or ground	4.00%	EIF	
0905.10.00	Vanilla, neither crushed nor ground	6.00%	EIF	
0905.20.00	Vanilla, crushed or ground	6.00%	EIF	
0906.11.00	Cinnamon "Cinnamomum zeylanicum Blume" (excl. crushed and ground)	0.00%	EIF	
0906.19.00	Cinnamon and cinnamon-tree flowers (excl. cinnamon "Cinnamomum zeylanicum Blume" and crushed and ground cinnamon)	0.00%	EIF	
0906.20.00	Crushed or ground cinnamon and cinnamon-tree flowers	0.00%	EIF	
0907.10.00	Cloves, whole fruit, cloves and stems, neither crushed nor ground	8.00%	EIF	
0907.20.00	Cloves, whole fruit, cloves and stems, crushed or ground	8.00%	EIF	
0908.11.00	Nutmeg, neither crushed nor ground	0.00%	EIF	
0908.12.00	Nutmeg, crushed or ground	0.00%	EIF	
0908.21.00	Mace, neither crushed nor ground	0.00%	EIF	
0908.22.00	Mace, crushed or ground	0.00%	EIF	
0908.31.00	Cardamoms, neither crushed nor ground	0.00%	EIF	
0908.32.00	Cardamoms, crushed or ground	0.00%	EIF	
0909.21.00	Coriander seeds, neither crushed nor ground	0.00%	EIF	
0909.22.00	Coriander seeds, crushed or ground	0.00%	EIF	
0909.31.00	Cumin seeds, neither crushed nor ground	0.00%	EIF	
0909.32.00	Cumin seeds, crushed or ground	0.00%	EIF	
0909.61.00	Juniper berries and seeds of anise, badian, caraway or fennel, neither crushed nor ground	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
0909.62.00	Juniper berries and seeds of anise, badian, caraway or fennel, crushed or ground	0.00%	EIF	
0910.11.00	Ginger, neither crushed nor ground	0.00%	EIF	
0910.12.00	Ginger, crushed or ground	0.00%	EIF	
0910.20.10	Saffron (excl. crushed or ground)	0.00%	EIF	
0910.20.90	Crushed or ground saffron	0.00%	EIF	
0910.30.00	Turmeric "curcuma"	0.00%	EIF	
0910.91.05	Curry	0.00%	EIF	
0910.91.10	Mixtures of different types of spices (excl. crushed or ground)	0.00%	EIF	
0910.91.90	Crushed or ground mixtures of different types of spices	0.00%	EIF	
0910.99.10	Fenugreek seed	0.00%	EIF	
0910.99.31	Wild thyme "Thymus serpyllum" (excl. crushed or ground)	0.00%	EIF	
0910.99.33	Thyme (excl. crushed or ground and wild thyme)	0.00%	EIF	
0910.99.39	Crushed or ground thyme	0.00%	EIF	
0910.99.50	Bay leaves	0.00%	EIF	
0910.99.91	Spices, neither crushed nor ground (excl. pepper of the genus Piper, fruit of the genus Capsicum or of the genus Pimenta, vanilla, cinnamon, cinnamontree flowers, cloves "wholefruit", clove stems, nutmeg, mace, cardamoms, seeds of anise, badian, fennel, coriander, cumin and caraway, and juniper berries, ginger, saffron, turmeric "curcuma", thyme, bay leaves, curry and seeds of fenugreek, and mixtures of various types of spices)	0.00%	EIF	
0910.99.99	Spices, crushed or ground (excl. pepper of the genus Piper, fruit of the genus Capsicum or of the genus Pimenta, vanilla, cinnamon, cinnamontree flowers, clove "wholefruit", clove stems, nutmeg, mace, cardamoms, seeds of anise, badian, fennel, coriander, cumin and caraway, and juniper berries, ginger, saffron, turmeric	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	"curcuma", thyme, bay leaves, curry and seeds of fenugreek, and mixtures of various types of spices)			
1001.11.00	Durum wheat seed for sowing	0.00%	EIF	
1001.19.00	Durum wheat (excl. seed for sowing)	0.00%	EIF	
1001.91.10	Spelt seed for sowing	12.00%	EIF	
1001.91.20	Seed of common wheat or meslin, for sowing	79.00 GBP/1000kg or 0.00% (see note)	EIF	
1001.91.90	Wheat seed for sowing (excl. durum, common wheat and spelt)	79.00 GBP/1000kg	EIF	
1001.99.00	Wheat and meslin (excl. seed for sowing, and durum wheat)	79.00 GBP/1000kg or 0.00% (see note)	B8	
1002.10.00	Rye seed for sowing	0.00%	EIF	
1002.90.00	Rye (excl. seed for sowing)	0.00%	EIF	
1003.10.00	Barley seed for sowing	77.00 GBP/1000kg	EIF	
1003.90.00	Barley (excl. seed for sowing)	77.00 GBP/1000kg	B8	
1004.10.00	Oats seed for sowing	74.00 GBP/1000kg	EIF	
1004.90.00	Oats (excl. seed for sowing)	74.00 GBP/1000kg	EIF	
1005.10.13	Three-cross hybrid maize seed for sowing	0.00%	EIF	
1005.10.15	Simple hybrid maize seed for sowing	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1005.10.18	Hybrid maize seed for sowing (excl. three-cross and simple hybrid seed)	0.00%	EIF	
1005.10.90	Maize seed for sowing (excl. hybrid)	0.00%	EIF	
1005.90.00	Maize (excl. seed for sowing)	0.00%	EIF	
1006.10.10	Rice in husk for sowing	6.00%	EIF	
1006.10.30	Round grain rice in husk	176.00 GBP/1000kg	EIF	
1006.10.50	Medium grain rice in husk	176.00 GBP/1000kg	EIF	
1006.10.71	Long grain rice in husk, length-width ratio > 2 but < 3	176.00 GBP/1000kg	EIF	
1006.10.79	Long grain rice in husk, length-width ratio >= 3	176.00 GBP/1000kg	EIF	
1006.20.11	Round grain husked [brown] rice, parboiled	25.00 GBP/1000kg	EIF	
1006.20.13	Medium grain husked [brown] rice, parboiled	25.00 GBP/1000kg	EIF	
1006.20.15	Long grain husked [brown] rice, length-width ratio > 2 but < 3, parboiled	25.00 GBP/1000kg	EIF	
1006.20.17	Long grain husked [brown] rice, length-width ratio >= 3, parboiled	25.00 GBP/1000kg	EIF	
1006.20.92	Round grain husked [brown] rice (excl. parboiled)	25.00 GBP/1000kg	EIF	
1006.20.94	Medium grain husked [brown] rice (excl. parboiled)	25.00 GBP/1000kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1006.20.96	Long grain husked [brown] rice, length-width ratio > 2 but < 3 (excl. parboiled)	25.00 GBP/1000kg	EIF	
1006.20.98	Long grain husked [brown] rice, length-width ratio >= 3 (excl. parboiled)	25.00 GBP/1000kg	EIF	
1006.30.21	Semi-milled round grain rice, parboiled	121.00 GBP/1000kg	EIF	
1006.30.23	Semi-milled medium grain rice, parboiled	121.00 GBP/1000kg	EIF	
1006.30.25	Semi-milled long grain rice, length-width ratio > 2 but < 3, parboiled	121.00 GBP/1000kg	EIF	
1006.30.27	Semi-milled long grain rice, length-width ratio >= 3, parboiled	121.00 GBP/1000kg	EIF	
1006.30.42	Semi-milled round grain rice (excl. parboiled)	121.00 GBP/1000kg	EIF	
1006.30.44	Semi-milled medium grain rice (excl. parboiled)	121.00 GBP/1000kg	EIF	
1006.30.46	Semi-milled long grain rice, length-width ratio > 2 but < 3 (excl. parboiled)	121.00 GBP/1000kg	EIF	
1006.30.48	Semi-milled long grain rice, length-width ratio >= 3 (excl. parboiled)	121.00 GBP/1000kg	EIF	
1006.30.61	Wholly milled round grain rice, parboiled, whether or not polished or glazed	121.00 GBP/1000kg	EIF	
1006.30.63	Wholly milled medium grain rice, parboiled, whether or not polished or glazed	121.00 GBP/1000kg	EIF	
1006.30.65	Wholly milled long grain rice, length-width ratio > 2 but < 3, parboiled, whether or not polished or glazed	121.00 GBP/1000kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1006.30.67	Wholly milled long grain rice, length-width ratio ≥ 3 , parboiled, whether or not polished or glazed	121.00 GBP/1000kg	EIF	
1006.30.92	Wholly milled round grain rice, whether or not polished or glazed (excl. parboiled)	121.00 GBP/1000kg	EIF	
1006.30.94	Wholly milled medium grain rice, whether or not polished or glazed (excl. parboiled)	121.00 GBP/1000kg	EIF	
1006.30.96	Wholly milled long grain rice, length-width > 2 but < 3 , whether or not polished or glazed (excl. parboiled)	121.00 GBP/1000kg	EIF	
1006.30.98	Wholly milled long grain rice, length-width ratio ≥ 3 , whether or not polished or glazed (excl. parboiled)	121.00 GBP/1000kg	EIF	
1006.40.00	Broken rice	54.00 GBP/1000kg	EIF	
1007.10.10	Hybrid grain sorghum, for sowing	0.00%	EIF	
1007.10.90	Grain sorghum, for sowing (excl. hybrids)	0.00%	EIF	
1007.90.00	Grain sorghum (excl. for sowing)	0.00%	EIF	
1008.10.00	Buckwheat	30.00 GBP/1000kg	EIF	
1008.21.00	Millet seed for sowing (excl. grain sorghum)	46.00 GBP/1000kg	EIF	
1008.29.00	Millet (excl. grain sorghum, and seed for sowing)	46.00 GBP/1000kg	EIF	
1008.30.00	Canary seed	0.00%	EIF	
1008.40.00	Fonio "Digitaria spp."	30.00 GBP/1000kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1008.50.00	Quinoa "Chenopodium quinoa"	30.00 GBP/1000kg	EIF	
1008.60.00	Triticale	77.00 GBP/1000kg	EIF	
1008.90.00	Cereals (excl. wheat and meslin, rye, barley, oats, maize, rice, grain sorghum, buckwheat, millet, canary seeds, fonio, quinoa and triticale)	30.00 GBP/1000kg	EIF	
1101.00.11	Durum wheat flour	143.00 GBP/1000kg	B4	
1101.00.15	Flour of common wheat and spelt	143.00 GBP/1000kg	B4	
1101.00.90	Meslin flour	143.00 GBP/1000kg	B4	
1102.20.10	Maize flour, with fat content of <= 1,5% by weight	144.00 GBP/1000kg	EIF	
1102.20.90	Maize flour, with fat content of > 1,5% by weight	82.00 GBP/1000kg	EIF	
1102.90.10	Barley flour	143.00 GBP/1000kg	EIF	
1102.90.30	Oat flour	137.00 GBP/1000kg	EIF	
1102.90.50	Rice flour	115.00 GBP/1000kg	EIF	
1102.90.70	Rye flour	140.00 GBP/1000kg	EIF	
1102.90.90	Cereal flours (excl. wheat, meslin, rye, maize, rice, barley and oat)	82.00 GBP/1000kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1103.11.10	Groats and meal, of durum wheat	223.00 GBP/1000kg	EIF	
1103.11.90	Common wheat and spelt groats and meal	155.00 GBP/1000kg	EIF	
1103.13.10	Groats and meal of maize, "corn", with a fat content, by weight, of <= 1,5%	144.00 GBP/1000kg	EIF	
1103.13.90	Groats and meal of maize, "corn", with a fat content, by weight, of > 1,5%	82.00 GBP/1000kg	EIF	
1103.19.20	Groats and meal of rye or barley	143.00 GBP/1000kg	EIF	
1103.19.40	Groats and meal of oats	137.00 GBP/1000kg	EIF	
1103.19.50	Rice groats and meal	115.00 GBP/1000kg	EIF	
1103.19.90	Groats and meal of cereals (excl. wheat, oats, maize, rice, rye and barley)	82.00 GBP/1000kg	EIF	
1103.20.25	Pellets of rye or barley	143.00 GBP/1000kg	EIF	
1103.20.30	Pellets of oats	137.00 GBP/1000kg	EIF	
1103.20.40	Maize pellets	144.00 GBP/1000kg	EIF	
1103.20.50	Rice pellets	115.00 GBP/1000kg	EIF	
1103.20.60	Wheat pellets	146.00 GBP/1000kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1103.20.90	Cereal pellets (excl. rye, barley, oats, maize, rice and wheat)	82.00 GBP/1000kg	EIF	
1104.12.10	Rolled oat grains	77.00 GBP/1000kg	EIF	
1104.12.90	Flaked oat grains	152.00 GBP/1000kg	EIF	
1104.19.10	Rolled or flaked wheat grains	146.00 GBP/1000kg	EIF	
1104.19.30	Rolled or flaked rye grains	143.00 GBP/1000kg	EIF	
1104.19.50	Rolled or flaked maize grains	144.00 GBP/1000kg	EIF	
1104.19.61	Rolled barley grains	81.00 GBP/1000kg	EIF	
1104.19.69	Flaked barley grains	158.00 GBP/1000kg	EIF	
1104.19.91	Flaked rice grains	195.00 GBP/1000kg	EIF	
1104.19.99	Rolled or flaked cereal grains (excl. grains of oats, wheat, rye, maize and barley, and flaked rice)	144.00 GBP/1000kg	EIF	
1104.22.40	Hulled, even sliced or kibbled oat grains	135.00 GBP/1000kg	EIF	
1104.22.50	Pearled oat grains	121.00 GBP/1000kg	EIF	
1104.22.95	Sliced, kibbled or otherwise worked oat grains (excl. rolled, flaked, hulled, pearled, and pellets and flour)	77.00 GBP/1000kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1104.23.40	Hulled maize grains, even sliced or kibbled; pearled maize grains	127.00 GBP/1000kg	EIF	
1104.23.98	Sliced, kibbled or otherwise worked maize grains (excl. rolled, flaked, hulled, pearled, and pellets and flour)	82.00 GBP/1000kg	EIF	
1104.29.04	Hulled, even sliced or kibbled barley grains	125.00 GBP/1000kg	EIF	
1104.29.05	Pearled barley grains	197.00 GBP/1000kg	EIF	
1104.29.08	Sliced, kibbled or otherwise worked barley grains (excl. rolled, flaked, hulled, pearled, and pellets and flour)	81.00 GBP/1000kg	EIF	
1104.29.17	Hulled, even sliced or kibbled cereal grains (excl. rice, oats, maize and barley)	107.00 GBP/1000kg	EIF	
1104.29.30	Pearled cereal grains (excl. barley, oats, maize or rice)	128.00 GBP/1000kg	EIF	
1104.29.51	Cereal grains of wheat, not otherwise worked than kibbled	82.00 GBP/1000kg	EIF	
1104.29.55	Cereal grains of rye, not otherwise worked than kibbled	81.00 GBP/1000kg	EIF	
1104.29.59	Cereal grains, not otherwise worked than kibbled (other than barley, oats, maize, wheat and rye)	82.00 GBP/1000kg	EIF	
1104.29.81	Wheat grains, sliced, kibbled or otherwise worked (excl. rolled, flaked, flour, pellets, hulled, pearled, and not otherwise worked than kibbled)	82.00 GBP/1000kg	EIF	
1104.29.85	Rye grains, sliced, kibbled or otherwise worked (excl. rolled, flaked, flour, pellets, hulled, pearled, and not otherwise worked than kibbled)	81.00 GBP/1000kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1104.29.89	Cereal grains, sliced, kibbled or otherwise worked (excl. barley, oats, maize, wheat and rye, and rolled, flaked, flour, pellets, hulled, pearled, not otherwise worked than kibbled, and semi- or wholly milled rice and broken rice)	82.00 GBP/1000kg	EIF	
1104.30.10	Wheat germ, whole, rolled, flaked or ground	63.00 GBP/1000kg	EIF	
1104.30.90	Cereal germ, whole, rolled, flaked or ground (excl. wheat)	62.00 GBP/1000kg	EIF	
1105.10.00	Flour, meal and powder of potatoes	0.00%	EIF	
1105.20.00	Flakes, granules and pellets of potatoes	0.00%	EIF	
1106.10.00	Flour, meal and powder of peas, beans, lentils and the other dried leguminous vegetables of heading 0713	6.00%	EIF	
1106.20.10	Denatured flour, meal and powder of sago or of manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with a high content of starch or inulin of heading 0714	79.00 GBP/1000kg	EIF	
1106.20.90	Flour, meal and powder of sago and of root or tubers of manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with a high content of starch or inulin of heading 0714 (excl. denatured)	138.00 GBP/1000kg	EIF	
1106.30.10	Flour, meal and powder of bananas	10.00%	EIF	
1106.30.90	Flour, meal and powder of produce of chapter 8 "Edible fruit and nuts; peel of citrus fruits or melons" (other than bananas)	8.00%	EIF	
1107.10.11	Wheat malt in flour form (excl. roasted)	148.00 GBP/1000kg	B8	
1107.10.19	Wheat malt (excl. flour and roasted)	112.00 GBP/1000kg	B8	
1107.10.91	Malt in flour form (excl. roasted and wheat)	144.00 GBP/1000kg	B8	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1107.10.99	Malt (excl. roasted, wheat and flour)	109.00 GBP/1000kg	B8	
1107.20.00	Roasted malt	127.00 GBP/1000kg	B8	
1108.11.00	Wheat starch	187.00 GBP/1000kg	B8	
1108.12.00	Maize starch	138.00 GBP/1000kg	EIF	
1108.13.00	Potato starch	138.00 GBP/1000kg	EIF	
1108.14.00	Manioc starch	138.00 GBP/1000kg	EIF	
1108.19.10	Rice starch	180.00 GBP/1000kg	EIF	
1108.19.90	Starch (excl. wheat, maize, potato, manioc and rice)	138.00 GBP/1000kg	EIF	
1108.20.00	Inulin	18.00%	EIF	
1109.00.00	Wheat gluten, whether or not dried	428.00 GBP/1000kg	B8	
1201.10.00	Soya bean seed, for sowing	0.00%	EIF	
1201.90.00	Soya beans, whether or not broken (excl. seed for sowing)	0.00%	EIF	
1202.30.00	Groundnut seed, for sowing	0.00%	EIF	
1202.41.00	Groundnuts, in shell (excl. seed for sowing, roasted or otherwise cooked)	0.00%	EIF	
1202.42.00	Groundnuts, shelled, whether or not broken (excl. seed for sowing, roasted or otherwise cooked)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1203.00.00	Copra	0.00%	EIF	
1204.00.10	Linseed for sowing	0.00%	EIF	
1204.00.90	Linseed (excl. for sowing)	0.00%	EIF	
1205.10.10	Low erucic acid rape or colza seeds "yielding a fixed oil which has an erucic acid content of < 2% and yielding a solid component of glucosinolates of < 30 micromoles/g", for sowing	0.00%	EIF	
1205.10.90	Low erucic rape or colza seeds "yielding a fixed oil which has an erucic acid content of < 2% and yielding a solid component of glucosinolates of < 30 micromoles/g", whether or not broken (excl. for sowing)	0.00%	EIF	
1205.90.00	High erucic rape or colza seeds "yielding a fixed oil which has an erucic acid content of >= 2% and yielding a solid component of glucosinolates of >= 30 micromoles/g", whether or not broken	0.00%	EIF	
1206.00.10	Sunflower seeds for sowing	0.00%	EIF	
1206.00.91	Sunflower seeds, whether or not broken, shelled or in grey and white striped shell (excl. for sowing)	0.00%	EIF	
1206.00.99	Sunflower seeds, whether or not broken (excl. for sowing, shelled and in grey and white striped shell)	0.00%	EIF	
1207.10.00	Palm nuts and kernels	0.00%	EIF	
1207.21.00	Cotton seeds for sowing	0.00%	EIF	
1207.29.00	Cotton seeds (excl. for sowing)	0.00%	EIF	
1207.30.00	Castor oil seeds	0.00%	EIF	
1207.40.10	Sesamum seeds for sowing	0.00%	EIF	
1207.40.90	Sesamum seeds, whether or not broken (excl. for sowing)	0.00%	EIF	
1207.50.10	Mustard seeds for sowing	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1207.50.90	Mustard seeds, whether or not broken (excl. for sowing)	0.00%	EIF	
1207.60.00	Safflower "Carthamus tinctorius" seeds	0.00%	EIF	
1207.70.00	Melon seeds	0.00%	EIF	
1207.91.10	Poppy seeds for sowing	0.00%	EIF	
1207.91.90	Poppy seeds, whether or not broken (excl. for sowing)	0.00%	EIF	
1207.99.20	Oil seeds and oleaginous fruits, for sowing (excl. edible nuts, olives, soya beans, groundnuts, copra, linseed, rape or colza seeds, sunflower seeds, palm nuts and kernels, cotton, castor oil, sesamum, mustard, safflower, melon and poppy seeds)	0.00%	EIF	
1207.99.91	Hemp seeds, whether or not broken (excl. for sowing)	0.00%	EIF	
1207.99.96	Oil seeds and oleaginous fruits, whether or not broken (excl. for sowing and edible nuts, olives, soya beans, groundnuts, copra, linseed, rape or colza seeds, sunflower seeds, palm nuts and kernels, cotton, castor oil, sesamum, mustard, safflower, melon, poppy and hemp seeds)	0.00%	EIF	
1208.10.00	Soya bean flour and meal	0.00%	EIF	
1208.90.00	Flours and meal of oil seeds or oleaginous fruit (excl. soya and mustard)	0.00%	EIF	
1209.10.00	Sugar beet seed, for sowing	0.00%	EIF	
1209.21.00	Alfalfa seed for sowing	2.00%	EIF	
1209.22.10	Red clover "Trifolium pratense L." seed for sowing	0.00%	EIF	
1209.22.80	Clover "Trifolium spp." seed for sowing (excl. red clover [Trifolium pratense L.])	0.00%	EIF	
1209.23.11	Meadow fescue seed for sowing	0.00%	EIF	
1209.23.15	Red fescue seed "Festuca rubra L." for sowing	0.00%	EIF	
1209.23.80	Fescue seed, for sowing (excl. meadow fescue "Festuca pratensis Huds" seed and red fescue "Festuca rubra L." seed)	2.00%	EIF	
1209.24.00	Kentucky blue grass "Poa pratensis L." seed for sowing	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1209.25.10	Italian ryegrass, incl. westerwolds "Lolium multiflorum L.", seed for sowing	0.00%	EIF	
1209.25.90	Perennial ryegrass "Lolium perenne L.", seed for sowing	0.00%	EIF	
1209.29.45	Timothy grass seed, vetch seed, seeds of the genus Poa palustris L. and Poa trivialis L., seeds of cocksfoot grass "Dactylis glomerata L.", and seeds of bent grass "Agrostis", for sowing	0.00%	EIF	
1209.29.50	Lupine seed for sowing	2.00%	EIF	
1209.29.60	Fodder beet seed "Beta vulgaris var. alba", for sowing	8.00%	EIF	
1209.29.80	Seeds of forage plants, for sowing (excl. cereals and fodder beet seed "Beta vulgaris var. alba", sugar beet seed, lucerne seed, clover "Trifolium spp." seed, fesque seed, Kentucky blue grass "Poa pratensis L." seed, ryegrass "Lolium multiflorum lam., Lolium perenne L." seed, Timothy grass seed, vetch seed, seeds of the genus Poa palustris L and Poa trivialis L., cocksfoot grass "Dactylis glomerata L." seed, bent grass "Agrostis" seed and lupine seed)	2.00%	EIF	
1209.30.00	Seeds of herbaceous plants cultivated mainly for flowers, for sowing	2.00%	EIF	
1209.91.30	Salad beet seed or beetroot seed "Beta vulgaris var. conditiva", for sowing	8.00%	B4	
1209.91.80	Vegetable seeds for sowing (excl. salad beet or beetroot "Beta vulgaris var. conditiva")	2.00%	EIF	
1209.99.10	Forest-tree seed for sowing	0.00%	EIF	
1209.99.91	Seeds of non-herbaceous plants cultivated mainly for flowers, for sowing	2.00%	EIF	
1209.99.99	Seeds, fruit and spores, for sowing (excl. leguminous vegetables and sweetcorn, coffee, tea, maté and spices, cereals, oil seeds and oleaginous fruits, beets, forage plants, vegetable seeds, forest-tree seeds and seeds of plants cultivated mainly for flowers or used primarily in perfumery, medicaments or for insecticidal, fungicidal or similar purposes)	4.00%	EIF	
1210.10.00	Hop cones, fresh or dried (excl. ground, powdered or in the form of pellets)	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1210.20.10	Hop cones, ground, powdered or in the form of pellets, with higher lupulin content; lupulin	4.00%	EIF	
1210.20.90	Hop cones, ground powdered or in the form of pellets (excl. with higher lupulin content)	4.00%	EIF	
1211.20.00	Ginseng roots, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered	0.00%	EIF	
1211.30.00	Coca leaf, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered	0.00%	EIF	
1211.40.00	Poppy straw, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered	0.00%	EIF	
1211.50.00	Ephedra plants and parts thereof, incl. seeds and fruits, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered	0.00%	EIF	
1211.90.30	Tonquin beans, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered	2.00%	EIF	
1211.90.86	Plants and parts of plants, incl. seeds and fruits, 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 (excl. ginseng roots, coca leaf, poppy straw, ephedra and tonquin beans)	0.00%	EIF	
1212.21.00	Seaweeds and other algae, fresh, chilled, frozen or dried, whether or not ground, fit for human consumption	0.00%	EIF	
1212.29.00	Seaweeds and other algae, fresh, chilled, frozen or dried, whether or not ground, unfit for human consumption	0.00%	EIF	
1212.91.20	Sugar beet, dried, whether or not ground	19.00 GBP/100kg	EIF	
1212.91.80	Sugar beet, fresh, chilled or frozen	5.60 GBP/100kg	EIF	
1212.92.00	Locust beans "carob", fresh, chilled, frozen or dried, whether or not ground	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1212.93.00	Sugar cane, fresh, chilled, frozen or dried, whether or not ground	3.80 GBP/100kg	EIF	
1212.94.00	Chicory roots, fresh, chilled, frozen or dried, whether or not ground	0.00%	EIF	
1212.99.41	Locust bean seed, fresh or dried (excl. decorticated, crushed or ground)	0.00%	EIF	
1212.99.49	Locust bean seed, decorticated, crushed or ground, fresh or dried	0.00%	EIF	
1212.99.95	Fruit stones and kernels and other vegetable products, of a kind used primarily for human consumption, n.e.s.	0.00%	EIF	
1213.00.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	0.00%	EIF	
1214.10.00	Alfalfa meal and pellets	0.00%	EIF	
1214.90.10	Swedes, mangolds, fodder roots	4.00%	EIF	
1214.90.90	Hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products (excl. swedes, mangolds and other fodder roots and lucerne meal)	0.00%	EIF	
1301.20.00	Natural gum Arabic	0.00%	EIF	
1301.90.00	Lac; natural gums, resins, gum-resins, balsams and other natural oleoresins (excl. gum Arabic)	0.00%	EIF	
1302.11.00	Opium	0.00%	EIF	
1302.12.00	Extracts of liquorice (excl. that with a sucrose content by weight of > 10% or in the form of confectionery)	0.00%	EIF	
1302.13.00	Extracts of hops	0.00%	EIF	
1302.14.00	Saps and extracts of ephedra	0.00%	EIF	
1302.19.05	Vanilla oleoresin	0.00%	EIF	
1302.19.70	Vegetable saps and extracts (excl. opium, liquorice, hops, vanilla oleoresin and genus Ephedra)	0.00%	EIF	
1302.20.10	Dry pectic substances, pectinates and pectates in powder form	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1302.20.90	Liquid pectic substances, pectinates and pectates	0.00%	EIF	
1302.31.00	Agar-agar, whether or not modified	0.00%	EIF	
1302.32.10	Mucilages and thickeners of locust beans or bean seeds, whether or not modified	0.00%	EIF	
1302.32.90	Mucilages and thickeners of guar seeds, whether or not modified	0.00%	EIF	
1302.39.00	Mucilages and thickeners derived from vegetable products, whether or not modified (excl. from locust beans, locust bean seeds, guar seeds and agar-agar)	0.00%	EIF	
1401.10.00	Bamboos	0.00%	EIF	
1401.20.00	Rattans	0.00%	EIF	
1401.90.00	Reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, lime bark and other vegetable materials of a kind used primarily for plaiting (excl. bamboos and rattans)	0.00%	EIF	
1404.20.00	Cotton linters	0.00%	EIF	
1404.90.00	Vegetable products n.e.s	0.00%	EIF	
1501.10.10	Lard, rendered or otherwise extracted, for industrial uses (excl. for the manufacture of foodstuffs, lard stearin and lard oil)	0.00%	EIF	
1501.10.90	Lard, rendered or otherwise extracted (excl. for technical/industrial uses, and lard stearin and lard oil)	14.00 GBP/100kg	EIF	
1501.20.10	Pig fat, rendered or otherwise extracted, for industrial uses (excl. for the manufacture of foodstuffs, and lard)	0.00%	EIF	
1501.20.90	Pig fat, rendered or otherwise extracted (excl. for technical/industrial uses, and lard)	14.00 GBP/100kg	EIF	
1501.90.00	Poultry fat, rendered or otherwise extracted	10.00%	EIF	
1502.10.10	Tallow of bovine animals, sheep or goats, for industrial uses (excl. for manufacture of foodstuffs, and oil and oleostearin)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1502.10.90	Tallow of bovine animals, sheep or goats (excl. for technical/industrial uses, and oil and oleostearin)	2.00%	EIF	
1502.90.10	Fats of bovine animals, sheep or goats, for industrial uses (excl. for manufacture of foodstuffs, and tallow, oleostearin and oleo-oil)	0.00%	EIF	
1502.90.90	Fats of bovine animals, sheep or goats (excl. for technical/industrial uses, and tallow, oleostearin and oleo-oil)	2.00%	EIF	
1503.00.11	Lard stearin and oleostearin for industrial uses (excl. emulsified, mixed or otherwise prepared)	0.00%	EIF	
1503.00.19	Lard stearin and oleostearin (excl. for industrial uses and emulsified, mixed or otherwise prepared)	0.00%	EIF	
1503.00.30	Tallow oil for industrial uses (excl. for production of foodstuffs and emulsified, mixed or otherwise prepared)	0.00%	EIF	
1503.00.90	Tallow oil, oleo-oil and lard oil (excl. emulsified, mixed or otherwise prepared, and tallow oil for industrial uses)	0.00%	EIF	
1504.10.10	Fish-liver oils and their fractions with vitamin A content of ≤ 2.500 international units per g, whether or not refined (excl. chemically modified)	2.00%	EIF	
1504.10.91	Fish-liver oils and their fractions, of halibut, whether or not refined, but not chemically modified (excl. fish-liver oils with vitamin A content ≤ 2.500 international units per g)	0.00%	EIF	
1504.10.99	Fish-liver oils and their fractions, whether or not refined but not chemically modified (excl. fish-liver oils with vitamin A content ≤ 2.500 international units per g, and of halibut)	0.00%	EIF	
1504.20.10	Solid fractions of fish fats and oils, whether or not refined (excl. chemically modified and liver oils)	10.00%	EIF	
1504.20.90	Fish fats and oils and liquid fractions, whether or not refined (excl. chemically modified and liver oils)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1504.30.10	Solid marine mammal fat and oil fractions, whether or not refined (excl. chemically modified)	10.00%	EIF	
1504.30.90	Marine mammal fats, oils and their liquid fractions, whether or not refined (excl. chemically modified)	0.00%	EIF	
1505.00.10	Crude wool grease	0.00%	EIF	
1505.00.90	Wool grease and fatty substances derived therefrom, incl. lanolin (excl. crude wool grease)	0.00%	EIF	
1506.00.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified (excl. pig fat, poultry fat, fats of bovine animals, sheep and goats, fats of fish and other marine animals, lard stearin, lard oil, oleostearin, oleo-oil, tallow oil, wool grease and fatty substances derived therefrom)	0.00%	EIF	
1507.10.10	Crude soya-bean oil, whether or not degummed, for technical or industrial uses (excl. for production of foodstuffs)	2.00%	EIF	
1507.10.90	Crude soya-bean oil, whether or not degummed (excl. for technical or industrial uses)	6.00%	EIF	
1507.90.10	Soya-bean oil and its fractions, whether or not refined, for technical or industrial uses (excl. chemically modified, crude, and for production of foodstuffs)	4.00%	EIF	
1507.90.90	Soya-bean oil and its fractions, whether or not refined (excl. for technical or industrial uses, chemically modified, and crude)	8.00%	EIF	
1508.10.10	Crude groundnut oil for technical or industrial uses (excl. for production of foodstuffs)	0.00%	EIF	
1508.10.90	Crude groundnut oil (excl. for technical or industrial uses)	0.00%	EIF	
1508.90.10	Groundnut oil and its fractions, whether or not refined, for industrial uses (excl. chemically modified, crude, and for production of foodstuffs)	0.00%	EIF	
1508.90.90	Groundnut oil and its fractions, whether or not refined (excl. chemically modified, crude, and for technical or industrial uses)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1509.10.10	Virgin lampante olive oil obtained from the fruit of the olive tree solely by mechanical or other physical means under conditions that do not lead to deterioration of the oil	102.00 GBP/100kg	EIF	
1509.10.20	Extra virgin olive oil obtained from the fruit of the olive tree solely by mechanical or other physical means under conditions that do not lead to deterioration of the oil, untreated (excl. lampante oil)	104.00 GBP/100kg	EIF	
1509.10.80	Virgin olive oil obtained from the fruit of the olive tree solely by mechanical or other physical means under conditions that do not lead to deterioration of the oil, untreated (excl. lampante oil and extra virgin oil)	104.00 GBP/100kg	EIF	
1509.90.00	Olive oil and fractions obtained from the fruit of the olive tree solely by mechanical or other physical means under conditions that do not lead to deterioration of the oil (excl. virgin and chemically modified)	112.00 GBP/100kg	EIF	
1510.00.10	Crude olive oils and blends, incl. blends with those of heading 1509	92.00 GBP/100kg	EIF	
1510.00.90	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, incl. blends of these oils or fractions with oils or fractions of heading 1509 (excl. crude)	134.00 GBP/100kg	EIF	
1511.10.10	Crude palm oil, for technical or industrial uses (excl. for manufacture of foodstuffs)	0.00%	EIF	
1511.10.90	Crude palm oil (excl. for technical or industrial uses)	2.00%	EIF	
1511.90.11	Solid palm oil fractions, whether or not refined, but not chemically modified, in packings of ≤ 1 kg	12.00%	EIF	
1511.90.19	Solid palm oil fractions, whether or not refined, but not chemically modified, in packings of > 1 kg or put up otherwise	10.00%	EIF	
1511.90.91	Palm oil and its liquid fractions, whether or not refined, but not chemically modified, for industrial uses (excl. for production of foodstuffs and crude)	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1511.90.99	Palm oil and its liquid fractions, whether or not refined, but not chemically modified (excl. for industrial uses and crude)	8.00%	EIF	
1512.11.10	Crude sunflower-seed or safflower oil, for technical or industrial uses (excl. for manufacture of foodstuffs)	2.00%	EIF	
1512.11.91	Crude sunflower-seed oil (excl. for technical or industrial uses)	6.00%	EIF	
1512.11.99	Crude safflower oil (excl. for technical or industrial uses)	6.00%	EIF	
1512.19.10	Sunflower-seed or safflower oil and their fractions, whether or not refined, but not chemically modified, for technical or industrial uses (excl. crude and for manufacture of foodstuffs)	4.00%	EIF	
1512.19.90	Sunflower-seed or safflower oil and their fractions, whether or not refined, but not chemically modified (excl. for technical or industrial uses and crude)	8.00%	EIF	
1512.21.10	Crude cotton-seed oil, for technical or industrial uses (excl. for manufacture of foodstuffs)	2.00%	EIF	
1512.21.90	Crude cotton-seed oil (excl. for technical or industrial uses)	6.00%	EIF	
1512.29.10	Cotton-seed oil and its fractions, whether or not refined, but not chemically modified, for technical or industrial uses (excl. crude and for manufacture of foodstuffs)	4.00%	EIF	
1512.29.90	Cotton-seed oil and its fractions, whether or not refined, but not chemically modified (excl. for technical or industrial uses and crude)	8.00%	EIF	
1513.11.10	Crude coconut oil, for technical or industrial uses (excl. for manufacture of foodstuffs)	2.00%	EIF	
1513.11.91	Crude coconut oil, in immediate packings of ≤ 1 kg (excl. for technical or industrial uses)	12.00%	EIF	
1513.11.99	Crude coconut oil, in immediate packings of > 1 kg or put up otherwise (excl. for technical or industrial uses)	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1513.19.11	Solid coconut oil fractions, whether or not refined, but not chemically modified, in immediate packings of <= 1 kg	12.00%	EIF	
1513.19.19	Solid coconut oil fractions, whether or not refined, but not chemically modified, in immediate packings of > 1 kg or put up otherwise	10.00%	EIF	
1513.19.30	Coconut oil and its liquid fractions, whether or not refined, but not chemically modified, for technical or industrial uses (excl. for manufacture of foodstuffs and crude)	4.00%	EIF	
1513.19.91	Coconut oil and its liquid fractions, whether or not refined, but not chemically modified, in immediate packings of <= 1 kg (excl. for technical or industrial uses and crude)	12.00%	EIF	
1513.19.99	Coconut oil and its liquid fractions, whether or not refined, but not chemically modified, in immediate packings of > 1 kg or put up otherwise (excl. for technical or industrial uses and crude)	8.00%	EIF	
1513.21.10	Crude palm kernel and babassu oil, for technical or industrial uses (excl. for manufacture of foodstuffs)	2.00%	EIF	
1513.21.30	Crude palm kernel and babassu oil, in immediate packings of <= 1 kg (excl. for technical or industrial uses)	12.00%	EIF	
1513.21.90	Raw palm kernel oil and babassu oil in immediate packings of a net content of > 1 kg or put up otherwise (excl. oils for technical or industrial uses)	6.00%	EIF	
1513.29.11	Solid palm kernel and babassu oil fractions, whether or not refined, but not chemically modified, in immediate packings of <= 1 kg	12.00%	EIF	
1513.29.19	Solid palm kernel and babassu oil fractions, whether or not refined, but not chemically modified, in immediate packings of > 1 kg or put up otherwise	10.00%	EIF	
1513.29.30	Palm kernel and babassu oil and their liquid fractions, whether or not refined, but not chemically modified, for technical or industrial uses (excl. for manufacture of foodstuffs and crude)	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1513.29.50	Palm kernel and babassu oil and their liquid fractions, whether or not refined, but not chemically modified, in immediate packings of ≤ 1 kg (excl. for technical or industrial uses and crude)	12.00%	EIF	
1513.29.90	Palm kernel and babassu oil and their liquid fractions, whether or not refined, but not chemically modified, in immediate packings of > 1 kg or put up otherwise (excl. for technical or industrial uses and crude)	8.00%	EIF	
1514.11.10	Low erucic acid rape or colza oil "fixed oil which has an erucic acid content of $< 2\%$ ", crude, for technical or industrial uses (excl. for manufacture of foodstuffs for human consumption)	2.00%	EIF	
1514.11.90	Low erucic acid rape or colza oil "fixed oil which has an erucic acid content of $< 2\%$ ", crude (excl. for technical or industrial uses)	6.00%	EIF	
1514.19.10	Low erucic acid rape or colza oil "fixed oil which has an erucic acid content of $< 2\%$ " and its fractions, whether or not refined, but not chemically modified, for technical or industrial uses (excl. for manufacture of foodstuffs for human consumption and crude)	4.00%	EIF	
1514.19.90	Low erucic acid rape or colza oil "fixed oil which has an erucic acid content of $< 2\%$ " and its fractions, whether or not refined, but not chemically modified (excl. for technical or industrial uses and crude)	8.00%	EIF	
1514.91.10	High erucic acid rape or colza oil "fixed oil which has an erucic acid content of $\geq 2\%$ ", and mustard oil, crude, for technical or industrial uses (excl. for manufacture of foodstuffs for human consumption)	2.00%	EIF	
1514.91.90	High erucic acid rape or colza oil "fixed oil which has an erucic acid content of $\geq 2\%$ ", and mustard oil, crude (excl. for technical or industrial uses)	6.00%	EIF	
1514.99.10	High erucic acid rape or colza oil "fixed oil which has an erucic acid content of $\geq 2\%$ ", and mustard oil, and fractions thereof, whether or not refined, but not	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	chemically modified, for technical or industrial uses (excl. for manufacture of foodstuffs for human consumption and crude)			
1514.99.90	High erucic acid rape or colza oil "fixed oil which has an erucic acid content of >= 2%", and mustard oil, and fractions thereof, whether or not refined, but not chemically modified (excl. for technical or industrial uses and crude)	8.00%	EIF	
1515.11.00	Crude linseed oil	2.00%	EIF	
1515.19.10	Linseed oil and fractions thereof, whether or not refined, but not chemically modified, for technical or industrial uses (excl. crude and for manufacture of foodstuffs)	4.00%	EIF	
1515.19.90	Linseed oil and fractions thereof, whether or not refined, but not chemically modified (excl. for technical or industrial uses and crude)	8.00%	EIF	
1515.21.10	Crude maize oil, for technical or industrial uses (excl. for manufacture of foodstuffs)	2.00%	EIF	
1515.21.90	Crude maize oil (excl. for technical or industrial uses)	6.00%	EIF	
1515.29.10	Maize oil and fractions thereof, whether or not refined, but not chemically modified, for industrial uses (excl. crude and for manufacture of foodstuffs)	4.00%	EIF	
1515.29.90	Maize oil and fractions thereof, whether or not refined, but not chemically modified (excl. for industrial uses and crude)	8.00%	EIF	
1515.30.10	Castor oil and fractions thereof, whether or not refined, but not chemically modified, for production of aminoundecanoic acid for manufacture of synthetic textile fibres or artificial plastic materials	0.00%	EIF	
1515.30.90	Castor oil and fractions thereof, whether or not refined, but not chemically modified (excl. for production of aminoundecanoic acid for manufacture of synthetic textile fibres or artificial plastic materials)	4.00%	EIF	
1515.50.11	Crude sesame oil, for technical or industrial uses (excl. for manufacture of foodstuffs)	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1515.50.19	Crude sesame oil (excl. for technical or industrial uses)	6.00%	EIF	
1515.50.91	Sesame oil and its fractions, whether or not refined, but not chemically modified, for technical or industrial uses (excl. crude)	4.00%	EIF	
1515.50.99	Sesame oil and its fractions, whether or not refined, but not chemically modified (excl. for technical or industrial uses and crude)	8.00%	EIF	
1515.90.11	Tung, jojoba and oiticica oils, myrtle and Japan wax and their fractions, whether or not refined, but not chemically modified	0.00%	EIF	
1515.90.21	Crude tobacco-seed oil, for technical or industrial uses (excl. for manufacture of foodstuffs)	0.00%	EIF	
1515.90.29	Crude tobacco-seed oil (excl. for technical or industrial uses)	6.00%	EIF	
1515.90.31	Tobacco-seed oil and its fractions, whether or not refined, but not chemically modified, for technical or industrial uses (excl. for manufacture of foodstuffs and crude)	0.00%	EIF	
1515.90.39	Tobacco-seed oil and its fractions, whether or not refined, but not chemically modified (excl. for technical or industrial uses and crude)	8.00%	EIF	
1515.90.40	Crude fixed vegetable fats and oils and their fractions, for technical or industrial uses (excl. for production of foodstuffs, soya-bean, groundnut, olive, palm, sunflower-seed, safflower, cotton-seed, coconut, palm kernel, babassu, rape, colza and mustard, linseed, maize, castor, tung, sesame, jojoba, oiticica, myrtle, Japan wax and tobacco-seed oil)	2.00%	EIF	
1515.90.51	Solid crude fixed vegetable fats and oils, in immediate packings of <= 1 kg (excl. for technical or industrial uses and soya-bean, groundnut, olive, palm, sunflower-seed, safflower, cotton-seed, coconut, palm kernel, babassu, rape, colza and mustard, linseed, maize, castor, tung, sesame, jojoba, oiticica, myrtle, Japan wax and tobacco-seed oil)	12.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1515.90.59	Crude fixed vegetable fats and oils, in immediate packings of a content of > 1 kg, or crude, liquid (excl. those for technical or industrial uses; soya-bean, peanut, olive, palm, sunflower, safflower, cotton-seed, coconut, palm kernel, babassu, rubsen, mustard seed, linseed, maize germ, castor, tung, sesame, jojoba or oiticica oil; myrtle wax, japan wax and tobacco seed oil)	6.00%	EIF	
1515.90.60	Vegetable fats and oils and their fractions, whether or not refined (excl. chemically modified) for technical or industrial uses (excl. for the manufacture of foodstuffs; crude fats and oils; soya-bean, peanut, olive, palm, sunflower, safflower, cotton-seed, coconut, palm kernel, babassu, rubsen, mustard seed, linseed, maize germ, castor, tung, sesame, jojoba or oiticica oil; myrtle wax, japan wax and tobacco seed oil)	4.00%	EIF	
1515.90.91	Solid fixed vegetable fats and oils and their fractions, whether or not refined, but not chemically modified, in immediate packings of <= 1 kg, n.e.s. (excl. for technical or industrial uses and crude fats and oils)	12.00%	EIF	
1515.90.99	Solid fixed vegetable fats and oils and their fractions, whether or not refined, but not chemically modified, in immediate packings of > 1 kg, or liquid, n.e.s. (excl. for technical or industrial uses and crude fats and oils)	8.00%	EIF	
1516.10.10	Animal fats, oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, in immediate packings of <= 1 kg	12.00%	EIF	
1516.10.90	Animal fats, oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, in immediate packings of > 1 kg or put up otherwise	10.00%	EIF	
1516.20.10	Hydrogenated castor oil, so called "opal wax"	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1516.20.91	Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, in immediate packings of <= 1 kg (excl. hydrogenated castor oil "opal wax" and further prepared)	12.00%	EIF	
1516.20.95	Rapeseed, colza, linseed, sunflower-seed, illipe, karite, makore, touloucouna or babassu oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, for technical or industrial uses, in immediate packings with a net content of > 1 kg or otherwise prepared (excl. for the manufacture of foodstuffs for human consumption)	4.00%	EIF	
1516.20.96	Groundnut, cotton-seed, soya-bean or sunflower-seed oil and their fractions (excl. those of subheading 1516.20.95); other oils and their fractions containing < 50% by weight of free fatty acids, in immediate packings with a net content of > 1 kg or otherwise prepared (excl. palm kernel, illipe, coconut "copra", rapeseed or copaiba oils, and oils of subheading 1516.20.95)	8.00%	EIF	
1516.20.98	Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, in immediate packings of > 1 kg or in another form (excl. fats and oils and their fractions, further prepared, hydrogenated castor oil and subheading 1516.20.95 and 1516.20.96)	10.90%	EIF	
1517.10.10	Margarine containing > 10% but <= 15% milkfats (excl. liquid)	8.00% + 23.00 GBP/100kg	B8	
1517.10.90	Margarine containing <= 10% milkfats (excl. liquid)	16.00%	B8	
1517.90.10	Edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils, with a milkfat content, by weight, of > 10% and <= 15% (excl. fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, mixtures of olive oils, olive oil fractions and fixed margarine)	8.00% + 23.00 GBP/100kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1517.90.91	Edible fixed vegetable oils, fluid, mixed, containing <= 10% milkfats (excl. oils, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, and mixtures of olive oils)	8.00%	EIF	
1517.90.93	Edible mixtures or preparations for mould-release preparations, containing <= 10% milkfats	2.00%	EIF	
1517.90.99	Edible mixtures or preparations of animal or vegetable fats or oils and edible fractions of different fats or oils, containing <= 10% milkfats (excl. fixed vegetable oils, fluid, mixed, edible mixtures or preparations for mould-release preparations, and solid margarine)	16.00%	EIF	
1518.00.10	Linoxyn	6.00%	EIF	
1518.00.31	Crude fixed vegetable oils, fluid, mixed, inedible, n.e.s., for technical or industrial uses (excl. for production of foodstuffs)	2.00%	EIF	
1518.00.39	Fixed vegetable oils, fluid, mixed, inedible, n.e.s., for technical or industrial uses (excl. crude oils and for production of foodstuffs)	4.00%	EIF	
1518.00.91	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified (excl. those of heading 1516 and linoxyn [oxidised linseed oil])	7.70%	EIF	
1518.00.95	Inedible mixtures or preparations "yellow grease" of animal or of animal and vegetable fats and oils and their fractions	2.00%	EIF	
1518.00.99	Mixtures and preparations of animal or vegetable fats and oils and of fractions of various fats and oils, inedible, n.e.s., in chapter 15	7.70%	EIF	
1520.00.00	Glycerol, crude; glycerol waters and glycerol lyes	0.00%	EIF	
1521.10.00	Vegetable waxes, whether or not refined or coloured (excl. triglycerides)	0.00%	EIF	
1521.90.10	Spermaceti, whether or not refined or coloured	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1521.90.91	Beeswax and other insect waxes, crude	0.00%	EIF	
1521.90.99	Beeswax and other insect waxes, whether or not refined or coloured (excl. crude)	0.00%	EIF	
1522.00.10	Degras	2.00%	EIF	
1522.00.31	Soapstocks containing oil with characteristics of olive oil	25.00 GBP/100kg	EIF	
1522.00.39	Residues from treatment of fatty substances containing oil with characteristics of olive oil (excl. soapstocks)	40.00 GBP/100kg	EIF	
1522.00.91	Oil foots and dregs; soapstocks (excl. those containing oil with characteristics of olive oil)	2.00%	EIF	
1522.00.99	Residues from treatment of fatty substances or animal and vegetable waxes (excl. those containing oil with characteristics of olive oil, oil foots and dregs and soapstocks)	0.00%	EIF	
1601.00.10	Liver sausages and similar products and food preparations based thereon	14.00%	EIF	
1601.00.91	Uncooked sausages, dry or for spreading, of meat, offal or blood (excl. liver)	125.00 GBP/100kg	EIF	
1601.00.99	Sausages and similar products of meat, offal or blood and food preparations based thereon (excl. liver sausages and uncooked sausages)	84.00 GBP/100kg	EIF	
1602.10.00	Homogenised prepared meat, offal or blood, put up for retail sale as infant food or for dietetic purposes, in containers of <= 250 g	16.00%	EIF	
1602.20.10	Preparations of goose or duck liver (excl. sausages and similar products and finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g)	10.00%	EIF	
1602.20.90	Preparations of liver (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g and goose or duck liver)	16.00%	B8	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1602.31.11	Preparations containing exclusively uncooked turkey meat (excl. sausages and similar products)	856.00 GBP/1000kg	EIF	
1602.31.19	Meat or offal of turkeys "poultry", prepared or preserved, containing $\geq 57\%$ by weight of meat or offal of poultry (excl. containing exclusively uncooked turkey meat, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of ≤ 250 g, preparations of liver and meat extracts)	856.00 GBP/1000kg	EIF	
1602.31.80	Meat or offal of domestic turkeys, prepared or preserved, containing $< 57\%$ by weight "excl. bones" of meat or offal of poultry (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of ≤ 250 g, preparations of liver and meat extracts)	856.00 GBP/1000kg	EIF	
1602.32.11	Uncooked, prepared or preserved meat or meat offal of fowls of the species Gallus domesticus containing $\geq 57\%$ meat or offal of poultry (excl. sausages and similar products, and preparations of liver)	2313.00 GBP/1000kg	EIF	
1602.32.19	Cooked, prepared or preserved meat or meat offal of fowls of the species Gallus domesticus containing $\geq 57\%$ meat or offal of poultry (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of ≤ 250 g, preparations of liver and meat extracts)	856.00 GBP/1000kg	EIF	
1602.32.30	Prepared or preserved meat or meat offal of fowls of the species Gallus domesticus containing $\geq 25\%$ but $< 57\%$ of poultry meat or offal (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of ≤ 250 g, preparations of liver and meat extracts)	2313.00 GBP/1000kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1602.32.90	Prepared or preserved meat or meat offal of fowls of the species Gallus domesticus (excl. that containing \geq 25% meat or offal of poultry, meat or offal of turkeys or guinea fowl, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of \leq 250 g, preparations of liver and meat extracts and juices)	2313.00 GBP/1000kg	EIF	
1602.39.21	Uncooked, prepared or preserved meat or meat offal of ducks, geese and guinea fowl of the species domesticus, containing \geq 57% meat or offal of poultry (excl. sausages and similar products, and preparations of liver)	2313.00 GBP/1000kg	EIF	
1602.39.29	Cooked, prepared or preserved meat or meat offal of ducks, geese and guinea fowl of the species domesticus, containing \geq 57% meat or offal of poultry (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of \leq 250 g, preparations of liver and meat extracts)	2313.00 GBP/1000kg	EIF	
1602.39.85	Prepared or preserved meat or meat offal of domestic ducks, geese and guinea fowls, containing $<$ 57% by weight "excl. bones" meat or offal of poultry (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of \leq 250 g, preparations of liver and meat extracts)	2313.00 GBP/1000kg	EIF	
1602.41.10	Hams and cuts thereof, of domestic swine, prepared or preserved	131.00 GBP/100kg	EIF	
1602.41.90	Prepared or preserved hams and cuts thereof, of swine (excl. domestic)	10.00%	EIF	
1602.42.10	Prepared or preserved shoulders and cuts thereof, of domestic swine	108.00 GBP/100kg	EIF	
1602.42.90	Prepared or preserved shoulders and cuts thereof, of swine (excl. domestic)	10.00%	EIF	
1602.49.11	Prepared or preserved domestic swine loins and parts thereof, incl. mixtures of loins or hams (excl. collars)	131.00 GBP/100kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1602.49.13	Prepared or preserved domestic swine collars and parts thereof, incl. mixtures of collars and shoulders	108.00 GBP/100kg	EIF	
1602.49.15	Prepared or preserved mixtures of domestic swine hams, shoulders, loins, collars and parts thereof (excl. mixtures of only loins and hams or only collars and shoulders)	108.00 GBP/100kg	EIF	
1602.49.19	Meat or offal, incl. mixtures, of domestic swine, prepared or preserved, containing, by weight, $\geq 80\%$ of meat or offal of any kind, incl. pork fat and fats of any kind or origin (excl. hams, shoulders, loins, collars and parts thereof, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of ≤ 250 g, preparations of livers and meat extracts)	71.00 GBP/100kg	EIF	
1602.49.30	Prepared or preserved meat, offal and mixtures, of domestic swine, containing $\geq 40\%$ but $< 80\%$ meat or offal of any kind and fats of any kind (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of ≤ 250 g, preparations of liver and meat extracts)	62.00 GBP/100kg	EIF	
1602.49.50	Prepared or preserved meat, offal and mixtures of domestic swine containing $< 40\%$ meat or offal of any kind and fats of any kind (excl. sausages and similar products, homogenised preparations for put up retail sale as infant food or for dietetic purposes, in containers of a net weight of ≤ 250 g, preparations of liver and meat extracts and juices)	45.00 GBP/100kg	EIF	
1602.49.90	Prepared or preserved meat, offal and mixtures of swine (excl. domestic, hams, shoulders and parts thereof, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of ≤ 250 g, preparations of liver and meat extracts and juices)	10.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1602.50.10	Prepared or preserved meat or offal of bovine animals, uncooked, incl. mixtures of cooked meat or offal and uncooked meat or offal (excl. sausages and similar products, and preparations of liver)	253.00 GBP/100kg	C11	TRQ-1, PSS-1
1602.50.31	Corned beef, in airtight containers	16.00%	C11	TRQ-1, PSS-1
1602.50.95	Meat or offal of bovine animals, prepared or preserved, cooked (excl. corned beef in airtight containers, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices)	16.00%	C11	TRQ-1, PSS-1
1602.90.10	Preparations of blood of any animal (excl. sausages and similar products)	16.00%	B8	
1602.90.31	Prepared or preserved meat or meat offal of game or rabbits (excl. of wild pigs, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices)	10.00%	EIF	
1602.90.51	Prepared or preserved meat or meat offal containing meat or offal of domestic swine (excl. of poultry, bovine animals, reindeer, game or rabbits, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts)	71.00 GBP/100kg	EIF	
1602.90.61	Prepared or preserved meat or meat offal, uncooked, containing meat or offal of bovines, incl. mixtures of cooked or uncooked meat and cooked or uncooked offal (excl. of poultry, domestic swine, reindeer, game or rabbits, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, and preparations of liver)	253.00 GBP/100kg	C11	TRQ-1, PSS-1

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1602.90.69	Prepared or preserved meat or meat offal, cooked, containing meat or offal of bovine animals (excl. of poultry, domestic swine, game or rabbits, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices)	16.00%	C11	TRQ-1, PSS-1
1602.90.91	Prepared or preserved meat or offal of sheep (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes in containers of a net weight of <= 250 g, preparations of liver, meat extracts, juices, and containing meat or offal of bovines or domestic swine)	12.00%	C16	TRQ-2
1602.90.95	Prepared or preserved meat or offal of goats (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes in containers of a net weight of <= 250 g, preparations of liver, meat extracts, juices, and containing meat or offal of bovines or domestic swine)	16.00%	EIF	
1602.90.99	Prepared or preserved meat or meat offal (excl. of poultry, swine, bovine animals, game or rabbits, sheep or goats, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes in containers of a net weight of <= 250 g, preparations of liver, meat extracts, juices, and containing meat or offal of bovines or domestic swine)	16.00%	EIF	
1603.00.10	Extracts and juices of meat, fish, crustaceans, molluscs and other aquatic invertebrates, in immediate packings of <= 1 kg	12.00%	B8	
1603.00.80	Extracts and juices of meat, fish, crustaceans, molluscs and other aquatic invertebrates, in immediate packings of > 1 kg or put up otherwise	0.00%	EIF	
1604.11.00	Prepared or preserved salmon, whole or in pieces (excl. minced)	4.00%	B4	
1604.12.10	Fillets of herring, raw, merely coated with butter or breadcrumbs, whether or not pre-fried in oil, frozen	14.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1604.12.91	Herrings, prepared or preserved, whole or in pieces, in airtight containers (excl. minced herrings and herring fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen)	20.00%	EIF	
1604.12.99	Herrings, prepared or preserved, whole or in pieces (excl. minced herrings and herring fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen and in airtight containers)	20.00%	EIF	
1604.13.11	Sardines, prepared or preserved, whole or in pieces, in olive oil (excl. minced sardines)	12.00%	EIF	
1604.13.19	Sardines, prepared or preserved, whole or in pieces (excl. minced sardines and sardines in olive oil)	12.00%	EIF	
1604.13.90	Prepared or preserved sardinella, brisling or sprats, whole or in pieces (excl. minced)	12.00%	EIF	
1604.14.21	Prepared or preserved skipjack, whole or in pieces, in vegetable oil (excl. minced)	20.00%	EIF	
1604.14.26	Fillets known as "loins" of skipjack, prepared or preserved, whole or in pieces (excl. such products in vegetable oil or minced)	20.00%	EIF	
1604.14.28	Prepared or preserved skipjack, whole or in pieces (excl. minced, fillets known as "loins" and such products in vegetable oil)	20.00%	EIF	
1604.14.31	Prepared or preserved Yellowfin tuna "Thunnus albacares", whole or in pieces, in vegetable oil (excl. minced)	20.00%	EIF	
1604.14.36	Fillets known as "loins" of Yellowfin tuna "Thunnus albacares", prepared or preserved, whole or in pieces (excl. such products in vegetable oil or minced)	20.00%	EIF	
1604.14.38	Prepared or preserved Yellowfin tuna "Thunnus albacares", whole or in pieces (excl. minced, fillets known as "loins" and such products in vegetable oil)	20.00%	EIF	
1604.14.41	Prepared or preserved tunas, whole or in pieces, in vegetable oil (excl. minced, skipjack and Yellowfin tuna "Thunnus albacares")	20.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1604.14.46	Fillets known as "loins" of tuna, prepared or preserved, whole or in pieces (excl. such products in vegetable oil or minced, skipjack and Yellowfin tuna "Thunnus albacares")	20.00%	EIF	
1604.14.48	Prepared or preserved tuna, whole or in pieces (excl. minced, fillets known as "loins" and such products in vegetable oil, skipjack and Yellowfin tuna "Thunnus albacares")	20.00%	EIF	
1604.14.90	Prepared or preserved bonito "sarda spp.", whole or in pieces (excl. minced)	25.00%	EIF	
1604.15.11	Fillets of mackerel of the species <i>Scomber scombrus</i> and <i>Scomber japonicus</i> , prepared or preserved	25.00%	B8	
1604.15.19	Mackerel of the species <i>Scomber scombrus</i> and <i>Scomber japonicus</i> , prepared or preserved, whole or in pieces (excl. minced mackerel and fillets of mackerel)	25.00%	B8	
1604.15.90	Prepared or preserved mackerel of species <i>Scomber australasicus</i> , whole or in pieces (excl. minced)	20.00%	B8	
1604.16.00	Prepared or preserved anchovies, whole or in pieces (excl. minced)	25.00%	EIF	
1604.17.00	Prepared or preserved eels, whole or in pieces (excl. minced)	20.00%	EIF	
1604.18.00	Prepared or preserved shark fins, whole or in pieces (excl. minced)	20.00%	EIF	
1604.19.10	Prepared or preserved salmonidae, whole or in pieces (excl. salmon and minced)	6.00%	EIF	
1604.19.31	Fillets known as "loins" of fish of the genus "Euthynnus" prepared or preserved (excl. of skipjack [<i>Euthynnus Katsuwonus pelamis</i>])	20.00%	EIF	
1604.19.39	Prepared or preserved fish of the genus "Euthynnus", whole or in pieces (excl. minced, fillets known as "loins" and of skipjack [<i>Euthynnus Katsuwonus pelamis</i>])	20.00%	EIF	
1604.19.50	Prepared or preserved fish of species <i>Orcynopsis unicolor</i> , whole or in pieces (excl. minced)	12.00%	EIF	
1604.19.91	Frozen raw fish fillets, coated with batter or breadcrumbs, whether or not pre-fried in oil (excl. salmonidae, herrings, sardines, sardinella, brisling or sprats, tunas,	6.00%	B4	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	skipjack and Atlantic bonito, bonito "sarda spp.", mackerel, anchovies, fish of species Euthynnus and fish of species Orcynopsis unicolor)			
1604.19.92	Cod of the species Gadus morhua, Gadus ogac, Gadus macrocephalus, prepared or preserved, whole or in pieces (excl. finely minced and fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen)	20.00%	EIF	
1604.19.93	Coalfish "Pollachius virens", prepared or preserved, whole or in pieces (excl. finely minced and fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen)	20.00%	EIF	
1604.19.94	Hake "Merluccius spp., Urophycis spp.", prepared or preserved, whole or in pieces (excl. finely minced and fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen)	20.00%	EIF	
1604.19.95	Alaska pollock "Theragra chalcogramma" and pollack "Pollachius pollachius", prepared or preserved, whole or in pieces (excl. finely minced and fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen)	20.00%	EIF	
1604.19.97	Fish, prepared or preserved, whole or in pieces (excl. minced, merely smoked, and salmonidae, herrings, sardines, sardinella, anchovies, brisling, sprats, tunas, bonito "Sarda spp.", mackerel, eels, shark fins, Euthynnus spp., Orcynopsis unicolor, cod, coalfish, hake, Alaska pollock and pollack; fillets, raw, merely coated with batter or breadcrumbs, even pre-fried in oil, frozen)	20.00%	EIF	
1604.20.05	Preparations of surimi	20.00%	EIF	
1604.20.10	Prepared or preserved salmon (excl. whole or in pieces)	4.00%	EIF	
1604.20.30	Prepared or preserved salmonidae (excl. salmon and whole or in pieces)	6.00%	EIF	
1604.20.40	Prepared or preserved anchovies (excl. whole or in pieces)	25.00%	EIF	
1604.20.50	Prepared or preserved sardines, bonito, mackerel of species Scomber scombrus and japonicus and fish of species Orcynopsis unicolor (excl. whole or in pieces)	25.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1604.20.70	Prepared or preserved tunas, skipjack or other fish of genus Euthynnus (excl. whole or in pieces)	20.00%	EIF	
1604.20.90	Fish, prepared or preserved (excl. fish whole or in pieces, preparations of surimi and salmonidae, anchovies, sardines, bonito, mackerel of the species Scomber scombrus and of the species Scomber japonicus and fish of the species Orcynopsis unicolor, tunas, skipjack and other fish of the species Euthynnus)	14.00%	EIF	
1604.31.00	Caviar	20.00%	EIF	
1604.32.00	Caviar substitutes prepared from fish eggs	20.00%	EIF	
1605.10.00	Crab, prepared or preserved (excl. smoked)	8.00%	EIF	
1605.21.10	Shrimps and prawns, prepared or preserved, in immediate packings of a net content of <= 2 kg (excl. merely smoked, and in airtight containers)	20.00%	B8	
1605.21.90	Shrimps and prawns, prepared or preserved, in immediate packings of a net content of > 2 kg (excl. merely smoked, and in airtight containers)	20.00%	B8	
1605.29.00	Shrimps and prawns, prepared or preserved, in airtight containers (excl. smoked)	20.00%	B8	
1605.30.10	Lobster meat, cooked, for the manufacture of lobster butter or of lobster pastes, pâtés, soups or sauces	0.00%	EIF	
1605.30.90	Lobster, prepared or preserved (excl. merely smoked; lobster meat, cooked, for the manufacture of lobster butter or of lobster pastes, pâtés, soups or sauces)	20.00%	EIF	
1605.40.00	Crustaceans, prepared or preserved (excl. smoked, crabs, shrimps, prawns and lobster)	20.00%	EIF	
1605.51.00	Oysters, prepared or preserved (excl. smoked)	20.00%	EIF	
1605.52.00	Scallops, incl. queen scallops, prepared or preserved (excl. smoked)	20.00%	EIF	
1605.53.10	Mussels, prepared or preserved, in airtight containers (excl. merely smoked)	20.00%	B4	
1605.53.90	Mussels, prepared or preserved (excl. in airtight containers, and merely smoked)	20.00%	B4	
1605.54.00	Cuttlefish and squid, prepared or preserved (excl. smoked)	20.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1605.55.00	Octopus, prepared or preserved (excl. smoked)	20.00%	EIF	
1605.56.00	Clams, cockles and arkshells, prepared or preserved (excl. smoked)	20.00%	EIF	
1605.57.00	Abalone, prepared or preserved (excl. smoked)	20.00%	B4	
1605.58.00	Snails, prepared or preserved (excl. smoked and sea snails)	20.00%	EIF	
1605.59.00	Molluscs, prepared or preserved (excl. smoked, oysters, scallops, mussels, cuttle fish, squid, octopus, abalone, snails, and clams, cockles and arkshells)	20.00%	EIF	
1605.61.00	Sea cucumbers, prepared or preserved (excl. smoked)	25.00%	EIF	
1605.62.00	Sea urchins, prepared or preserved (excl. smoked)	25.00%	EIF	
1605.63.00	Jellyfish, prepared or preserved (excl. smoked)	25.00%	EIF	
1605.69.00	Aquatic invertebrates, prepared or preserved (excl. smoked, crustaceans, molluscs, sea cucumbers, sea urchins and jellyfish)	25.00%	EIF	
1701.12.10	Raw beet sugar, for refining (excl. added flavouring or colouring)	28.00 GBP/100kg std qual	EIF	
1701.12.90	Raw beet sugar (excl. for refining and added flavouring or colouring)	35.00 GBP/100kg	EIF	
1701.13.10	Raw cane sugar for refining, in solid form, not containing added flavouring or colouring matter, obtained without centrifugation, with sucrose content 69° to 93°, containing only natural anhydral microcrystals [see subheading note 2.]	28.00 GBP/100kg std qual	EIF	
1701.13.90	Raw cane sugar, in solid form, not containing added flavouring or colouring matter, obtained without centrifugation, with sucrose content 69° to 93°, containing only natural anhydral microcrystals [see subheading note 2.] (excl. for refining)	35.00 GBP/100kg	EIF	
1701.14.10	Raw cane sugar for refining, in solid form, not containing added flavouring or colouring matter (excl. cane sugar of 1701 13)	28.00 GBP/100kg std qual	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1701.14.90	Raw cane sugar, in solid form, not containing added flavouring or colouring matter (excl. for refining, and cane sugar of 1701 13)	35.00 GBP/100kg	EIF	
1701.91.00	Refined cane or beet sugar, containing added flavouring or colouring, in solid form	35.00 GBP/100kg	B8	
1701.99.10	White sugar, containing in dry state \geq 99,5% sucrose (excl. flavoured or coloured)	35.00 GBP/100kg	B8	
1701.99.90	Cane or beet sugar and chemically pure sucrose, in solid form (excl. cane and beet sugar containing added flavouring or colouring, raw sugar and white sugar)	35.00 GBP/100kg	B8	
1702.11.00	Lactose in solid form and lactose syrup, not containing added flavouring or colouring matter, containing by weight \geq 99% lactose, expressed as anhydrous lactose, calculated on the dry matter	11.00 GBP/100kg	B4	
1702.19.00	Lactose in solid form and lactose syrup, not containing added flavouring or colouring matter, containing by weight $<$ 99% lactose, expressed as anhydrous lactose, calculated on the dry matter	11.00 GBP/100kg	B4	
1702.20.10	Maple sugar, in solid form, flavoured or coloured	0.30 GBP/100kg/net/ %sacchar.	EIF	
1702.20.90	Maple sugar, in solid form, and maple syrup (excl. flavoured or coloured)	8.00%	EIF	
1702.30.10	Isoglucose, containing in the dry state \geq 10% and $<$ 20% by weight of fructose	42.00 GBP/100kg mas	EIF	
1702.30.50	Glucose "dextrose" in the form of white crystalline powder, whether or not agglomerated, not containing fructose or containing in the dry state $<$ 20% by weight of glucose (excl. isoglucose)	22.00 GBP/100kg	EIF	
1702.30.90	Glucose in solid form and glucose syrup, not containing added flavouring or colouring matter and not containing fructose or containing in the dry state $<$ 20% by	16.00 GBP/100kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	weight of fructose (excl. isoglucose and glucose "dextrose" in the form of white crystalline powder, whether or not agglomerated)			
1702.40.10	Isoglucose, containing in the dry state $\geq 20\%$ and $< 50\%$ by weight of fructose (excl. invert sugar)	42.00 GBP/100kg mas	EIF	
1702.40.90	Glucose in solid form and glucose syrup, not containing added flavouring or colouring matter, and containing in the dry state $\geq 20\%$ and $< 50\%$ by weight of fructose (excl. isoglucose and invert sugar)	16.00 GBP/100kg	EIF	
1702.50.00	Chemically pure fructose in solid form	16.00% + 42.00 GBP/100kg mas	EIF	
1702.60.10	Isoglucose, containing in the dry state $> 50\%$ by weight of fructose (excl. chemically pure fructose and invert sugar)	42.00 GBP/100kg mas	EIF	
1702.60.80	Inulin syrup obtained directly by hydrolysis of inulin or oligofructoses, containing in the dry state $> 50\%$ by weight of fructose in free form or as sucrose	0.30 GBP/100kg/net/ %sacchar.	EIF	
1702.60.95	Fructose in solid form and fructose syrup not containing added flavouring or colouring matter and containing in the dry state $> 50\%$ by weight of fructose (excl. isoglucose, inulin syrup, chemically pure fructose and invert sugar)	0.30 GBP/100kg/net/ %sacchar.	EIF	
1702.90.10	Chemically pure maltose, in solid form	12.00%	EIF	
1702.90.30	Isoglucose, containing in the dry state 50% by weight of fructose	42.00 GBP/100kg mas	EIF	
1702.90.50	Maltodextrine in solid form and maltodextrine syrup (excl. flavoured or coloured)	16.00 GBP/100kg	EIF	
1702.90.71	Sugar and molasses, caramelised, containing in the dry state $\geq 50\%$ by weight of sucrose	0.30 GBP/100kg/net/ %sacchar.	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1702.90.75	Sugar and molasses, caramelised, containing in the dry state < 50% by weight of sucrose, in powder form, whether or not agglomerated	23.00 GBP/100kg	EIF	
1702.90.79	Sugar and molasses, caramelised, containing in the dry state < 50% by weight of sucrose (excl. sugar and molasses in powder form, whether or not agglomerated)	16.00 GBP/100kg	EIF	
1702.90.80	Inulin syrup, obtained directly by hydrolysis of inulin or oligofructoses, containing in the dry state >= 10% but <= 50% by weight of fructose in free form or as sucrose	0.30 GBP/100kg/net/ % sacchar.	EIF	
1702.90.95	Sugars in solid form, incl. invert sugar, and sugar and sugar syrup blends containing in the dry state 50% by weight of fructose, not containing added flavouring or colouring matter (excl. cane or beet sugar, chemically pure sucrose and maltose, lactose, maple sugar, glucose, fructose, maltodextrine, and syrups thereof, isoglucose, inulin syrup and caramel)	0.30 GBP/100kg/net/ % sacchar.	EIF	
1703.10.00	Cane molasses resulting from the extraction or refining of sugar	0.00%	EIF	
1703.90.00	Beet molasses resulting from the extraction or refining of sugar	0.00%	EIF	
1704.10.10	Chewing gum, whether or not sugar-coated, containing < 60% sucrose, incl. invert sugar expressed as sucrose	6.00%	EIF	
1704.10.90	Chewing gum, whether or not sugar-coated, containing >= 60% sucrose, incl. invert sugar expressed as sucrose	6.00%	EIF	
1704.90.10	Liquorice extract containing > 10% sucrose, without other added substances	12.00%	EIF	
1704.90.30	White chocolate	8.00%	EIF	
1704.90.51	Pastes, incl. marzipan, in immediate packings of >= 1 kg	8.00%	EIF	
1704.90.55	Throat pastilles and cough drops	8.00%	EIF	
1704.90.61	Sugar-coated "panned" goods, not containing cocoa	8.00%	EIF	
1704.90.65	Gum and jelly confectionery, incl. fruit pastes in the form of sugar confectionery	8.00%	EIF	
1704.90.71	Boiled sweets, whether or not filled	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1704.90.75	Toffees, caramels and similar sweets	8.00%	EIF	
1704.90.81	Compressed tablets of sugar confectionery, whether or not manufactured with binding agents, not containing cocoa (excl. chewing gum, white chocolate, throat pastilles and cough drops, gum confectionery and jelly confectionery incl. fruit pastes in the form of sugar confectionery, boiled sweets, whether or not filled, pastes, incl. marzipan, in immediate packings of a net content of ≥ 1 kg)	8.00%	EIF	
1704.90.99	Pastes, marzipan, nougat and other prepared sugar confectionery, not containing cocoa (excl. chewing gum, white chocolate, throat pastilles and cough drops, gum and jelly confectionery incl. fruit pastes in the form of sugar confectionery, boiled sweets, toffees, caramels and similar sweets, compressed tablets, and pastes incl. marzipan in immediate packings of ≥ 1 kg)	8.00%	EIF	
1801.00.00	Cocoa beans, whole or broken, raw or roasted	0.00%	EIF	
1802.00.00	Cocoa shells, husks, skins and other cocoa waste	0.00%	EIF	
1803.10.00	Cocoa paste (excl. defatted)	8.00%	EIF	
1803.20.00	Cocoa paste, wholly or partly defatted	8.00%	EIF	
1804.00.00	Cocoa butter, fat and oil	6.00%	EIF	
1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter	0.00%	EIF	
1806.10.15	Cocoa powder, containing added sugar or other sweetening matter but containing no sucrose or containing $< 5\%$ by weight of sucrose, incl. inverted sugar expressed as sucrose or isoglucose expressed as sucrose	8.00%	EIF	
1806.10.20	Cocoa powder, containing added sugar or other sweetening matter, containing $\geq 5\%$ but $< 65\%$ by weight of sucrose, incl. inverted sugar expressed as sucrose or isoglucose expressed as sucrose	8.00% + 21.00 GBP/100kg	EIF	
1806.10.30	Sweetened cocoa powder, containing $\geq 65\%$ but $< 80\%$ sucrose, incl. inverted sugar expressed as sucrose or isoglucose expressed as sucrose	8.00% + 26.00 GBP/100kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1806.10.90	Sweetened cocoa powder, containing \geq 80% sucrose, incl. inverted sugar expressed as sucrose or isoglucose expressed as sucrose	8.00% + 35.00 GBP/100kg	EIF	
1806.20.10	Chocolate and other food preparations containing cocoa, in blocks, slabs or bars weighing $>$ 2 kg or in liquid, paste, powder, granular or other bulk form, in containers or immediate packings of a content $>$ 2 kg, containing \geq 31%, by weight, of cocoa butter or containing a combined weight of \geq 31% of cocoa butter and milkfat (excl. cocoa powder)	8.00%	EIF	
1806.20.30	Chocolate and other food preparations containing cocoa, in blocks, slabs or bars weighing $>$ 2 kg or in liquid, paste, powder, granular or other bulk form, in containers or immediate packings of a content $>$ 2 kg, containing a combined weight of \geq 25% but $<$ 31% of cocoa butter and milkfat (excl. cocoa powder)	8.00%	EIF	
1806.20.50	Chocolate and other food preparations containing cocoa, in blocks, slabs or bars weighing $>$ 2 kg or in liquid, paste, powder, granular or other bulk form, in containers or immediate packings of a content $>$ 2 kg, containing \geq 18% by weight but $<$ 31% by weight of cocoa butter (excl. cocoa powder)	8.00%	EIF	
1806.20.70	Chocolate milk crumb preparations in containers or immediate packings of a content of $>$ 2 kg	14.00%	EIF	
1806.20.80	Chocolate flavour coating in containers or immediate packings of a content $>$ 2 kg	8.00%	EIF	
1806.20.95	Chocolate and other food preparations containing cocoa, in blocks, slabs or bars weighing $>$ 2 kg or in liquid, paste, powder, granular or other bulk form, in containers or immediate packings of a content $>$ 2 kg, containing $<$ 18% by weight of cocoa butter (excl. cocoa powder, chocolate flavour coating and chocolate milk crumb)	8.00%	EIF	
1806.31.00	Chocolate and other preparations containing cocoa, in blocks, slabs or bars of \leq 2 kg, filled	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1806.32.10	Chocolate and other preparations containing cocoa, in blocks, slabs or bars of <= 2 kg, with added cereal, fruit or nuts (excl. filled)	8.00%	B8	
1806.32.90	Chocolate and other preparations containing cocoa, in blocks, slabs or bars of <= 2 kg (excl. filled and with added cereal, fruit or nuts)	8.00%	B8	
1806.90.11	Chocolate and chocolate products in the form of chocolates, whether or not filled, containing alcohol	8.00%	EIF	
1806.90.19	Chocolate and chocolate products in the form of chocolates, whether or not filled, not containing alcohol	8.00%	EIF	
1806.90.31	Chocolate and chocolate products, filled (excl. in blocks, slabs or bars and chocolates)	8.00%	EIF	
1806.90.39	Chocolates and chocolate products, unfilled (excl. in blocks, slabs or bars, chocolates)	8.00%	EIF	
1806.90.50	Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa	8.00%	EIF	
1806.90.60	Spreads containing cocoa	8.00%	EIF	
1806.90.70	Preparations containing cocoa, for making beverages	8.00%	EIF	
1806.90.90	Preparations containing cocoa, in containers or immediate packings of <= 2 kg (excl. chocolate, chocolates and other chocolate products, sugar confectionery and substitutes therefor made from sugar substitution products, spreads and preparations containing cocoa for making beverages, and cocoa powder)	8.00%	EIF	
1901.10.00	Food preparations for infant use, put up for retail sale, of flour, groats, meal, starch or malt extract, not containing cocoa or containing < 40% by weight of cocoa calculated on a totally defatted basis, n.e.s. and of milk, sour cream, whey, yogurt, kephir or similar goods of heading 0401 to 0404, not containing cocoa or containing < 5% by weight of cocoa calculated on a totally defatted basis, n.e.s.	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1901.20.00	Mixes and doughs of flour, groats, meal, starch or malt extract, not containing cocoa or containing < 40% by weight of cocoa calculated on a totally defatted basis, n.e.s. and of mixes and doughs of milk, cream, butter milk, sour milk, sour cream, whey, yogurt, kephir or similar goods of heading 0401 to 0404, not containing cocoa or containing < 5% by weight of cocoa calculated on a totally defatted basis, n.e.s., for the preparation of bakers' wares of heading 1905	6.00%	B8	
1901.90.11	Malt extract with a dry extract content of >= 90%	4.00% + 15.00 GBP/100kg	EIF	
1901.90.19	Malt extract with a dry extract content of < 90%	4.00% + 12.00 GBP/100kg	EIF	
1901.90.91	Food preparations of flour, groats, meal, starch or malt extract, containing no milkfats, sucrose, isoglucose, glucose or starch or containing < 1,5% milkfat, 5% sucrose, isoglucose, glucose or starch, not containing cocoa or containing cocoa in a proportion by weight of < 40%, calculated on a totally defatted basis (excl. malt extract and for infant food, put up for retail sale, mixes and doughs for the preparation of bakers' wares and in powder form of milk, cream, butter milk, sour milk, sour cream, whey, yogurt, kephir or similar goods of heading 0401 to 0404)	12.00%	EIF	
1901.90.95	Food preparations in powder form, consisting of a blend of skimmed milk and/or whey and vegetable fats/oils, with a content of fats/oils <=30% by weight	6.00%	EIF	
1901.90.99	Food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing cocoa in a proportion by weight of < 40%, calculated on a totally defatted basis, and food preparations of milk, cream, butter milk, sour milk, sour cream, whey, yogurt, kephir or similar goods in heading 0401 to 0404, not containing cocoa or containing cocoa in a proportion by weight of < 5%, calculated on a totally defatted basis, n.e.s. (excl. malt extract and preparations for infant food,	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	put up for retail sale, mixes and doughs for preparation of bakers' wares and goods in subheadings 1901.90.91 and 1901.90.95)			
1902.11.00	Uncooked pasta, not stuffed or otherwise prepared, containing eggs	6.00% + 20.00 GBP/100kg	EIF	
1902.19.10	Uncooked pasta, not stuffed or otherwise prepared, not containing common wheat flour or meal or eggs	6.00% + 20.00 GBP/100kg	EIF	
1902.19.90	Uncooked pasta, not stuffed or otherwise prepared, containing common wheat flour or meal but no eggs	6.00% + 17.00 GBP/100kg	EIF	
1902.20.10	Pasta, stuffed with meat or other substances, whether or not cooked or otherwise prepared, containing > 20% by weight of fish, crustaceans, molluscs or other aquatic invertebrates	8.00%	EIF	
1902.20.30	Pasta, stuffed with meat or other substances, whether or not cooked or otherwise prepared, containing > 20% by weight of sausages and the like, of meat and meat offal of any kind, incl. fats of any kind or origin	45.00 GBP/100kg	EIF	
1902.20.91	Cooked pasta, stuffed with meat or other substances (excl. containing > 20% by weight of sausages and the like, of meat and meat offal of any kind, incl. fats of any kind or origin or > 20% by weight of fish, crustaceans, molluscs or other aquatic invertebrates)	8.00% + 5.10 GBP/100kg	EIF	
1902.20.99	Pasta, otherwise prepared, stuffed with meat or other substances (excl. cooked, or containing > 20% by weight of sausages and the like, of meat and meat offal of any kind, incl. fats of any kind or origin or > 20% by weight of fish, crustaceans, molluscs or other aquatic invertebrates)	8.00% + 14.00 GBP/100kg	EIF	
1902.30.10	Dried, prepared pasta (excl. stuffed)	6.00% + 20.00 GBP/100kg	EIF	
1902.30.90	Pasta, cooked or otherwise prepared (excl. stuffed or dried pasta)	6.00% + 8.10 GBP/100kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1902.40.10	Couscous unprepared	6.00% + 20.00 GBP/100kg	EIF	
1902.40.90	Couscous, cooked or otherwise prepared	6.00% + 8.10 GBP/100kg	EIF	
1903.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	0.00%	EIF	
1904.10.10	Prepared foods obtained by swelling or roasting cereals or cereal products based on maize	2.00% + 16.00 GBP/100kg	EIF	
1904.10.30	Prepared foods obtained by swelling or roasting cereals or cereal products based on rice	4.00% + 38.00 GBP/100kg	EIF	
1904.10.90	Prepared foods obtained by swelling or roasting cereals or cereal products (excl. based on maize or rice)	4.00% + 28.00 GBP/100kg	EIF	
1904.20.10	Preparations of the Müsli type based on unroasted cereal flakes	8.00%	EIF	
1904.20.91	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals, obtained from maize (excl. preparations of the Müsli type on the basis of unroasted cereal flakes)	2.00% + 16.00 GBP/100kg	EIF	
1904.20.95	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals, obtained from rice (excl. preparations of the Müsli type on the basis of unroasted cereal flakes)	4.00% + 38.00 GBP/100kg	EIF	
1904.20.99	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted and roasted cereal flakes or swelled cereals (excl. obtained from maize or rice and preparations of the Müsli type based on unroasted cereal flakes)	4.00% + 28.00 GBP/100kg	EIF	
1904.30.00	Bulgur wheat in the form of worked grains, obtained by cooking hard wheat grains	8.00% + 21.00 GBP/100kg	EIF	
1904.90.10	Rice, pre-cooked or otherwise prepared, n.e.s. (excl. flour, groats and meal, food preparations obtained by swelling or roasting or from unroasted cereal flakes or	8.00% + 38.00 GBP/100kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals)			
1904.90.80	Cereals in grain or flake form or other worked grains, pre-cooked or otherwise prepared, n.e.s. (excl. rice, maize [corn], flour, groats and meal, food preparations obtained by swelling or roasting or from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals and bulgur wheat)	8.00% + 21.00 GBP/100kg	EIF	
1905.10.00	Crispbread	4.00% + 10.00 GBP/100kg	EIF	
1905.20.10	Gingerbread and the like, whether or not containing cocoa, containing < 30% sucrose, incl. invert sugar expressed as sucrose	8.00% + 15.00 GBP/100kg	EIF	
1905.20.30	Gingerbread and the like, whether or not containing cocoa, containing >= 30% but < 50% sucrose, incl. invert sugar expressed as sucrose	8.00% + 20.00 GBP/100kg	EIF	
1905.20.90	Gingerbread and the like, whether or not containing cocoa, containing >= 50% sucrose, incl. invert sugar expressed as sucrose	10.00% + 26.00 GBP/100kg	EIF	
1905.31.11	Sweet biscuits, whether or not containing cocoa, coated or covered with chocolate or cocoa preparations, in immediate packings of <= 85 g	8.00%	EIF	
1905.31.19	Sweet biscuits, whether or not containing cocoa, coated or covered with chocolate or cocoa preparations, in immediate packings of > 85 g	8.00%	EIF	
1905.31.30	Sweet biscuits, whether or not containing cocoa, containing >= 8% milkfats (excl. coated or covered with chocolate or cocoa preparations)	8.00%	EIF	
1905.31.91	Sweet sandwich biscuits, whether or not containing cocoa, containing < 8% milkfats (excl. coated or covered with chocolate or cocoa preparations)	8.00%	EIF	
1905.31.99	Sweet biscuits, whether or not containing cocoa, containing < 8% milkfats (excl. coated or covered with chocolate or cocoa preparations and sandwich biscuits)	8.00%	EIF	
1905.32.05	Waffles and wafers of a water content, by weight, of > 10%	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1905.32.11	Waffles and wafers, whether or not containing cocoa, coated or covered with chocolate or cocoa preparations, in immediate packings of <= 85 g (excl. of a water content, by weight, of > 10%)	8.00%	EIF	
1905.32.19	Waffles and wafers, whether or not containing cocoa, coated or covered with chocolate or cocoa preparations (excl. in immediate packings of <= 85 g and waffles and wafers of a water content, by weight, of > 10%)	8.00%	EIF	
1905.32.91	Waffles and wafers, salted, whether or not filled (excl. of a water content, by weight, of > 10%)	8.00%	EIF	
1905.32.99	Waffles and wafers, whether or not containing cocoa, whether or not filled (excl. coated or covered with chocolate or cocoa preparations, salted and those with water content of > 10%)	8.00%	EIF	
1905.40.10	Rusks	8.00%	EIF	
1905.40.90	Toasted bread and similar toasted products (excl. rusks)	8.00%	EIF	
1905.90.10	Matzos	2.00% + 13.00 GBP/100kg	B4	
1905.90.20	Communion wafers, empty cachets for pharmaceutical use, sealing wafers, rice paper and similar products	4.00% + 50.00 GBP/100kg	B4	
1905.90.30	Bread, not containing added honey, eggs, cheese or fruit, whether or not containing in the dry state <= 5% by weight of either sugars or fats	8.00%	B4	
1905.90.45	Biscuits (excl. sweet biscuits)	8.00%	B4	
1905.90.55	Extruded or expanded products, savoury or salted (excl. crispbread, rusks, toasted bread, similar toasted products and waffles and wafers)	8.00%	B4	
1905.90.70	Fruit tarts, currant bread, panettone, meringues, Christmas stollen, croissants and other bakers' wares containing by weight >=5% of sucrose, invert sugar or isoglucose (excl. crispbread, gingerbread and the like, sweet biscuits, waffles and wafers, and rusks)	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
1905.90.80	Pizzas, quiches and other bakers' wares containing by weight <5% of sucrose, invert sugar or isoglucose (excl. crispbread, gingerbread and the like, sweet biscuits, waffles and wafers, rusks and similar toasted products, bread, communion wafers, empty cachets for pharmaceutical use, sealing wafers, rice paper and similar products)	8.00%	B4	
2001.10.00	Cucumbers and gherkins, prepared or preserved by vinegar or acetic acid	16.00%	EIF	
2001.90.10	Mango chutney, prepared or preserved by vinegar or acetic acid	0.00%	EIF	
2001.90.20	Fruit of genus capsicum, prepared or preserved by vinegar or acetic acid (excl. sweet peppers and pimentos)	4.00%	EIF	
2001.90.30	Sweetcorn "Zea Mays var. Saccharata", prepared or preserved by vinegar or acetic acid	4.00% + 7.80 GBP/100kg eda	EIF	
2001.90.40	Yams, sweet potatoes and similar parts of plants containing \geq 5% starch, prepared or preserved by vinegar or acetic acid	8.00% + 3.10 GBP/100kg eda	EIF	
2001.90.50	Mushrooms, prepared or preserved by vinegar or acetic acid	16.00%	EIF	
2001.90.65	Olives, prepared or preserved by vinegar or acetic acid	16.00%	EIF	
2001.90.70	Sweet peppers, prepared or preserved by vinegar or acetic acid	16.00%	EIF	
2001.90.92	Palm hearts, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, prepared or preserved by vinegar or acetic acid	10.00%	EIF	
2001.90.97	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid (excl. cucumbers and gherkins, mango chutney, fruit of the genus Capsicum other than sweet peppers or pimentos, sweetcorn, yams, sweet potatoes and similar edible parts of plants, containing \geq 5% by weight of starch; mushrooms, palm hearts, olives, sweet peppers, guavas, mangoes, mangosteens,	16.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, colanuts and macadamia nuts)			
2002.10.10	Peeled tomatoes, whole or in pieces, prepared or preserved otherwise than by vinegar or acetic acid	14.00%	EIF	
2002.10.90	Unpeeled tomatoes, whole or in pieces, prepared or preserved otherwise than by vinegar or acetic acid	14.00%	EIF	
2002.90.11	Tomatoes, prepared or preserved otherwise than by vinegar or acetic acid, with dry matter content of < 12%, in immediate packings of a net content of > 1 kg (excl. whole or in pieces)	14.00%	EIF	
2002.90.19	Tomatoes, prepared or preserved otherwise than by vinegar or acetic acid, with dry matter content of < 12%, in immediate packings of a net content of <= 1 kg (excl. whole or in pieces)	14.00%	EIF	
2002.90.31	Tomatoes, prepared or preserved otherwise than by vinegar or acetic acid, with dry matter content of >= 12% but <= 30%, in immediate packings of a net content of > 1 kg (excl. whole or in pieces)	14.00%	EIF	
2002.90.39	Tomatoes, prepared or preserved otherwise than by vinegar or acetic acid, with dry matter content of >= 12% but 30%, in immediate packings of a net content of <= 1 kg (excl. whole or in pieces)	14.00%	EIF	
2002.90.91	Tomatoes, prepared or preserved otherwise than by vinegar or acetic acid, with dry matter content of > 30%, in immediate packings of a net content of > 1 kg (excl. whole or in pieces)	14.00%	EIF	
2002.90.99	Tomatoes, prepared or preserved otherwise than by vinegar or acetic acid, with dry matter content of > 30%, in immediate packings of a net content of <= 1 kg (excl. whole or in pieces)	14.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2003.10.20	Mushrooms of the genus <i>Agaricus</i> , provisionally preserved otherwise than by vinegar or acetic acid, completely cooked	0.00%	EIF	
2003.10.30	Mushrooms of the genus <i>Agaricus</i> , prepared or preserved otherwise than by vinegar or acetic acid (excl. completely cooked mushrooms and provisionally preserved mushrooms)	0.00%	EIF	
2003.90.10	Truffles, prepared or preserved otherwise than by vinegar or acetic acid	0.00%	EIF	
2003.90.90	Mushrooms, prepared or preserved otherwise than by vinegar or acetic acid (excl. mushrooms of the genus " <i>Agaricus</i> ")	0.00%	EIF	
2004.10.10	Cooked potatoes, frozen	14.00%	B8	
2004.10.91	Potatoes, prepared or preserved in the form of flour, meal or flakes, frozen	6.00%	B8	
2004.10.99	Potatoes, prepared or preserved otherwise than by vinegar or acetic acid, frozen (excl. cooked only and in the form of flour, meal or flakes)	16.00%	B8	
2004.90.10	Sweetcorn " <i>Zea Mays</i> var. <i>Zaccharata</i> ", prepared or preserved otherwise than by vinegar or acetic acid, frozen	4.00% + 7.80 GBP/100kg eda	EIF	
2004.90.30	Sauerkraut, capers and olives, prepared or preserved otherwise than by vinegar or acetic acid, frozen	16.00%	EIF	
2004.90.50	Peas " <i>Pisum sativum</i> " and immature beans " <i>Phaseolus</i> spp.", prepared or preserved otherwise than by vinegar or acetic acid, frozen	18.00%	EIF	
2004.90.91	Frozen cooked onions	14.00%	B4	
2004.90.98	Vegetables and mixtures of vegetables, prepared or preserved otherwise than by vinegar or acetic acid, frozen (excl. preserved by sugar, and tomatoes, mushrooms, truffles, potatoes, sweetcorn " <i>Zea Mays</i> var. <i>Saccharata</i> ", sauerkraut, capers, olives, peas " <i>Pisum sativum</i> ", beans " <i>Phaseolus</i> spp." and cooked onions, unmixed)	16.00%	EIF	
2005.10.00	Homogenised vegetables put up for retail sale as infant food or for dietetic purposes, in containers of ≤ 250 g	16.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2005.20.10	Potatoes in the form of flour, meal or flakes (excl. frozen)	8.00%	B8	
2005.20.20	Potatoes in thin slices, cooked in fat or oil, whether or not salted or flavoured, in airtight packings, suitable for direct consumption, not frozen	14.00%	B8	
2005.20.80	Potatoes, prepared or preserved otherwise than by vinegar or acetic acid, not frozen (excl. potatoes in the form of flour, meal or flakes, and thinly sliced, cooked in fat or oil, whether or not salted or flavoured, in airtight packings, suitable for direct consumption)	14.00%	B8	
2005.40.00	Peas "Pisum Sativum", prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	18.00%	EIF	
2005.51.00	Shelled beans "Vigna spp., Phaseolus spp.", prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	16.00%	B8	
2005.59.00	Unshelled beans "Vigna spp., Phaseolus spp.", prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	18.00%	B8	
2005.60.00	Asparagus, prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	16.00%	EIF	
2005.70.00	Olives, prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	12.00%	EIF	
2005.80.00	Sweetcorn "Zea Mays var. Saccharata", prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	4.00% + 7.80 GBP/100kg eda	EIF	
2005.91.00	Bamboo shoots, prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	16.00%	EIF	
2005.99.10	Fruit of genus capsicum, prepared or preserved otherwise than by vinegar or acetic acid (excl. sweet peppers and pimentos and frozen)	6.00%	EIF	
2005.99.20	Capers, prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	16.00%	EIF	
2005.99.30	Artichokes, prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	16.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2005.99.50	Mixtures of vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	16.00%	EIF	
2005.99.60	Sauerkraut, non-frozen	16.00%	EIF	
2005.99.80	Vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen (excl. preserved by sugar, homogenised vegetables of subheading 2005.10, and tomatoes, mushrooms, truffles, potatoes, sauerkraut, peas "Pisum sativum", beans "Vigna spp., Phaseolus spp." asparagus, olives, sweetcorn "Zea Mays var. Saccharata", bamboo shoots, fruit of the genus Capsicum hot to the taste, capers, artichokes and mixtures of vegetables)	16.00%	EIF	
2006.00.10	Ginger, preserved by sugar, drained, glacé or crystallised	0.00%	EIF	
2006.00.31	Cherries, with a sugar content of > 13%, preserved by sugar, drained, glacé or crystallised	20.00% + 20.00 GBP/100kg	B4	
2006.00.35	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, preserved by sugar drained, glacé or crystallised, with a sugar content of > 13% by weight	12.00% + 12.00 GBP/100kg	EIF	
2006.00.38	Vegetables, fruit, nuts, fruit-peel and other edible parts of plants, preserved by sugar "drained, glacé or crystallised", with a sugar content of > 13% by weight (excl. cherries, ginger, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, colanuts and macadamia nuts)	20.00% + 20.00 GBP/100kg	EIF	
2006.00.91	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts,	12.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	preserved by sugar drained, glacé or crystallised, with a sugar content of <= 13% by weight			
2006.00.99	Vegetables, fruit, nuts, fruit-peel and other edible parts of plants, preserved by sugar "drained, glacé or crystallised", with a sugar content of <= 13% by weight (excl. ginger, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, colanuts and macadamia nuts)	20.00%	EIF	
2007.10.10	Homogenised preparations of jams, fruit jellies, marmalades, fruit or nut purée and pastes, obtained by cooking, put up for retail sale as infant food or for dietetic purposes, in containers of <= 250 g, with sugar content of > 13% by weight	20.00% + 3.50 GBP/100kg	EIF	
2007.10.91	Jams, jellies, marmalades, purée and pastes, of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, obtained by cooking, whether or not containing added sugar or other sweetening matter, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g (excl. with a sugar content of > 13% by weight)	14.00%	EIF	
2007.10.99	Jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g (excl. with a sugar content of > 13% by weight and preparations of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya)	20.00%	EIF	
2007.91.10	Citrus fruit jams, jellies, marmalades, purées or pastes, obtained by cooking, with sugar content of > 30% by weight (excl. homogenised preparations of subheading 2007.10)	20.00% + 19.00 GBP/100kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2007.91.30	Citrus fruit jams, jellies, marmalades, purées or pastes, obtained by cooking, with sugar content of > 13% but <= 30% by weight (excl. homogenised preparations of subheading 2007.10)	20.00% + 3.50 GBP/100kg	EIF	
2007.91.90	Citrus fruit jams, jellies, marmalades, purées or pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter (excl. with sugar content of > 13% by weight and homogenised preparations of subheading 2007.10)	20.00%	EIF	
2007.99.10	Plum purée and paste, obtained by cooking, with sugar content of > 30% by weight, in packings of > 100 kg, for industrial processing	20.00%	EIF	
2007.99.20	Chestnut purée and paste, obtained by cooking, with sugar content of > 30% by weight (excl. homogenised preparations of subheading 2007.10)	20.00% + 16.00 GBP/100kg	EIF	
2007.99.31	Cherry jams, jellies, marmalades, purées or pastes, obtained by cooking, with sugar content of > 30% by weight (excl. homogenised preparations of subheading 2007.10)	20.00% + 19.00 GBP/100kg	B4	
2007.99.33	Strawberry jams, jellies, marmalades, purées or pastes, obtained by cooking, with sugar content of > 30% (excl. homogenised preparations of subheading 2007.10)	20.00% + 19.00 GBP/100kg	B4	
2007.99.35	Raspberry jams, jellies, marmalades, purées or pastes, obtained by cooking, with sugar content of > 30% by weight (excl. homogenised preparations of subheading 2007.10)	20.00% + 19.00 GBP/100kg	B4	
2007.99.39	Jams, jellies, marmalades, fruit purées or pastes, obtained by cooking, with sugar content of > 30% by weight (excl. raspberries, strawberries, cherries and citrus fruits, chestnut purée and paste, homogenised preparations of subheading 2007.10, and plum purée and paste, in packings of > 100 kg, for industrial processing)	20.00% + 19.00 GBP/100kg	B4	
2007.99.50	Jams, fruit jellies, marmalades, fruit purée and fruit pastes, obtained by cooking, with a sugar content of > 13 to 30% by weight (excl. such products made from citrus fruits and homogenised preparations of subheading 2007.10)	20.00% + 3.50 GBP/100kg	B4	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2007.99.93	Jams, fruit jellies, marmalades, fruit purée and pastes of guavas, mangoes, mangosteens, papaws "papayas", jackfruits, passion fruit, tamarinds, cashew apples, lychees, sapodillo plums, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, colanuts and macadamia nuts, obtained by cooking, whether or not containing added sugar or other sweetening matter (excl. with a sugar content of > 13% by weight and homogenised preparations of subheading 2007.10)	14.00%	B4	
2007.99.97	Jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter (excl. with a sugar content of > 13% by weight, homogenised preparations of subheading 2007.10 and of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, colanuts, macadamia nuts and citrus fruit)	20.00%	B4	
2008.11.10	Peanut butter	12.00%	EIF	
2008.11.91	Groundnuts, prepared or preserved, in immediate packings of a net content of > 1 kg (excl. roasted, preserved with sugar and peanut butter)	10.00%	EIF	
2008.11.96	Groundnuts, roasted, in immediate packings of a net content <= 1 kg	12.00%	EIF	
2008.11.98	Groundnuts, prepared or preserved, in immediate packings of a content of <= 1 kg (excl. roasted, preserved with sugar and peanut butter)	12.00%	EIF	
2008.19.12	Coconuts, cashew nuts, Brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, incl. mixtures containing these nuts >= 50% by weight, prepared or preserved, in immediate packings of a net content of > 1 kg (excl. preserved with sugar)	6.00%	EIF	
2008.19.13	Roasted almonds and pistachios, in immediate packings of a net content > 1 kg	8.00%	EIF	
2008.19.19	Nuts and other seeds, incl. mixtures, prepared or preserved, in immediate packings of a content of > 1 kg (excl. prepared or preserved with vinegar, preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes,	10.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	obtained by cooking, groundnuts, roasted almonds and pistachios and coconuts, cashew nuts, brazil nuts, areca "betel" nuts, colanuts and macadamia nuts and mixtures containing \geq 50% by weight of tropical nuts)			
2008.19.92	Coconuts, cashew nuts, Brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, incl. mixtures containing these nuts \geq 50% by weight, prepared or preserved, in immediate packings of a net content of \leq 1 kg	8.00%	EIF	
2008.19.93	Roasted almonds and pistachios, in immediate packings of a net content \leq 1 kg	10.00%	EIF	
2008.19.95	Roasted nuts, in immediate packings of a net content \leq 1 kg (excl. groundnuts, almonds, pistachios, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts)	12.00%	EIF	
2008.19.99	Nuts and other seeds, incl. mixtures, prepared or preserved, in immediate packings of a content of \leq 1 kg (excl. prepared or preserved with vinegar, preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, groundnuts, roasted nuts, and coconuts, cashew nuts, brazil nuts, areca "betel" nuts, colanuts and macadamia nuts and mixtures containing \geq 50% by weight of tropical nuts)	12.00%	EIF	
2008.20.11	Pineapples, prepared or preserved, containing added spirit, with sugar content of $>$ 17%, in immediate packings of a net content of $>$ 1 kg	25.00% + 2.00 GBP/100kg	EIF	
2008.20.19	Pineapples, prepared or preserved, containing added spirit, in immediate packings of a net content of $>$ 1 kg (excl. with sugar content of $>$ 17%)	25.00%	EIF	
2008.20.31	Pineapples, prepared or preserved, containing added spirit, with sugar content of $>$ 19%, in immediate packings of a net content of \leq 1 kg	25.00% + 2.00 GBP/100kg	EIF	
2008.20.39	Pineapples, prepared or preserved, containing added spirit, in immediate packings of a net content of \leq 1 kg (excl. with sugar content of $>$ 19%)	25.00%	EIF	
2008.20.51	Pineapples, prepared or preserved, containing added sugar but no added spirit, with sugar content of $>$ 17%, in immediate packings of a net content of $>$ 1 kg	18.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2008.20.59	Pineapples, prepared or preserved, containing added sugar but no added spirit, with a sugar content of > 13% but <= 17%, in immediate packings of a net content of > 1 kg	16.00%	EIF	
2008.20.71	Pineapples, prepared or preserved, containing added sugar but no added spirit, with sugar content of > 19%, in immediate packings of a net content of <= 1 kg	20.00%	EIF	
2008.20.79	Pineapples, prepared or preserved, containing added sugar but no added spirit, with sugar content of > 13% but <=19%, in immediate packings of a net content of <= 1 kg	18.00%	EIF	
2008.20.90	Pineapples, prepared or preserved, not containing added spirit or added sugar	18.00%	EIF	
2008.30.11	Citrus fruit, prepared or preserved, containing added spirit, with sugar content of > 9% and actual alcoholic strength of <= 11,85% mas	25.00%	EIF	
2008.30.19	Citrus fruit, prepared or preserved, containing added spirit, with sugar content of > 9% and actual alcoholic strength of > 11,85% mas	25.00% + 3.50 GBP/100kg	EIF	
2008.30.31	Citrus fruit, prepared or preserved, containing added spirit, with actual alcoholic strength of <= 11,85% mas (excl. with sugar content of > 9%)	20.00%	EIF	
2008.30.39	Citrus fruit, prepared or preserved, containing added spirit, with actual alcoholic strength of > 11,85% mas (excl. with sugar content of > 9%)	25.00%	EIF	
2008.30.51	Grapefruit segments, prepared or preserved, containing added sugar but no added spirit, in immediate packings of a net content of > 1 kg	14.00%	EIF	
2008.30.55	Mandarins, incl. tangerines and satsumas, clementines, wilkings and similar citrus hybrids, prepared or preserved, containing added sugar but no added spirit, in immediate packings of a net content of > 1 kg	18.00%	EIF	
2008.30.59	Citrus fruits, prepared or preserved, containing added sugar but no added spirit, in immediate packings of a net content of > 1 kg (excl. grapefruit segments, mandarins, incl. tangerines and satsumas, clementines, wilkings and similar citrus hybrids)	16.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2008.30.71	Grapefruit segments, prepared or preserved, containing added sugar but no added spirit, in immediate packings of a net content of <= 1 kg	14.00%	EIF	
2008.30.75	Mandarins, incl. tangerines and satsumas, clementines, wilkings and similar citrus hybrids, prepared or preserved, containing added sugar but no added spirit, in immediate packings of a net content of <= 1 kg	16.00%	EIF	
2008.30.79	Citrus fruits, prepared or preserved, containing added sugar but no added spirit, in immediate packings of a net content of <= 1 kg (excl. grapefruit segments, mandarins, incl. tangerines and satsumas, clementines, wilkings and similar citrus hybrids)	20.00%	EIF	
2008.30.90	Citrus fruit, prepared or preserved, not containing added spirit or added sugar	18.00%	EIF	
2008.40.11	Pears, prepared or preserved, containing added spirit, with sugar content of > 13% and actual alcoholic strength of <= 11,85% mas, in immediate packings of a net content of > 1 kg	25.00%	EIF	
2008.40.19	Pears, prepared or preserved, containing added spirit, with sugar content of > 13% and actual alcoholic strength of > 11,85% mas, in immediate packings of a net content of > 1 kg	25.00% + 3.50 GBP/100kg	EIF	
2008.40.21	Pears, prepared or preserved, containing added spirit, with actual alcoholic strength of <= 11,85% mas, in immediate packings of a net content of > 1 kg (excl. sugar content of > 13%)	20.00%	EIF	
2008.40.29	Pears, prepared or preserved, containing added spirit, with actual alcoholic strength of > 11,85% mas, in immediate packings of a net content of > 1 kg (excl. sugar content of > 13%)	25.00%	EIF	
2008.40.31	Pears, prepared or preserved, containing added spirit, with sugar content of > 15%, in immediate packings of a net content of <= 1 kg	25.00% + 3.50 GBP/100kg	EIF	
2008.40.39	Pears, prepared or preserved, containing added spirit, in immediate packings of a net content of <= 1 kg (excl. sugar content of > 15%)	25.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2008.40.51	Pears, prepared or preserved, containing no spirit but with added sugar, with sugar content of > 13%, in immediate packings of a net content of > 1 kg	16.00%	EIF	
2008.40.59	Pears, prepared or preserved, containing no spirit but with added sugar, with sugar content of <= 13%, in immediate packings of a net content of > 1 kg	16.00%	EIF	
2008.40.71	Pears, prepared or preserved, containing no spirit but with added sugar, with sugar content of > 15%, in immediate packings of a net content of <= 1 kg	18.00%	EIF	
2008.40.79	Pears, prepared or preserved, containing no spirit but with added sugar, with sugar content of <= 15%, in immediate packings of a net content of <= 1 kg	16.00%	EIF	
2008.40.90	Pears, prepared or preserved, not containing added spirit or added sugar	16.00%	EIF	
2008.50.11	Apricots, prepared or preserved, containing added spirit, with sugar content of > 13% and actual alcoholic strength of <= 11,85% mas, in immediate packings of a net content of > 1 kg	25.00%	EIF	
2008.50.19	Apricots, prepared or preserved, containing added spirit, with sugar content of > 13% and actual alcoholic strength of > 11,85% mas, in immediate packings of a net content of > 1 kg	25.00% + 3.50 GBP/100kg	EIF	
2008.50.31	Apricots, prepared or preserved, containing added spirit, with actual alcoholic strength of <= 11,85% mas, in immediate packings of a net content of > 1 kg (excl. sugar content of > 13%)	20.00%	EIF	
2008.50.39	Apricots, prepared or preserved, containing added spirit, with actual alcoholic strength of > 11,85% mas, in immediate packings of a net content of > 1 kg (excl. sugar content of > 13%)	25.00%	EIF	
2008.50.51	Apricots, prepared or preserved, containing added spirit, with sugar content of > 15%, in immediate packings of a net content of <= 1 kg	25.00% + 3.50 GBP/100kg	EIF	
2008.50.59	Apricots, prepared or preserved, containing added spirit, in immediate packings of a net content of <= 1 kg (excl. sugar content of > 15%)	25.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2008.50.61	Apricots, prepared or preserved, containing no spirit but with added sugar, with sugar content of > 13%, in immediate packings of a net content of > 1 kg	18.00%	EIF	
2008.50.69	Apricots, prepared or preserved, containing no spirit but with added sugar, with sugar content of > 9% but <= 13%, in immediate packings of a net content of > 1 kg	16.00%	EIF	
2008.50.71	Apricots, prepared or preserved, containing no spirit but with added sugar, with sugar content of > 15%, in immediate packings of a net content of <= 1 kg	20.00%	EIF	
2008.50.79	Apricots, prepared or preserved, containing no spirit but with added sugar, with sugar content of > 9% but <= 15%, in immediate packings of a net content of <= 1 kg	18.00%	EIF	
2008.50.92	Apricots, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of >= 5 kg	12.00%	EIF	
2008.50.98	Apricots, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of < 5 kg	16.00%	EIF	
2008.60.11	Cherries, prepared or preserved, containing added spirit, with sugar content of > 9% and actual alcoholic strength of <= 11,85% mas	25.00%	EIF	
2008.60.19	Cherries, prepared or preserved, containing added spirit, with sugar content of > 9% and actual alcoholic strength of > 11,85% mas	25.00% + 3.50 GBP/100kg	EIF	
2008.60.31	Cherries, prepared or preserved, containing added spirit, with actual alcoholic strength of <= 11,85% mas (excl. sugar content of > 9%)	20.00%	EIF	
2008.60.39	Cherries, prepared or preserved, containing added spirit, with actual alcoholic strength of > 11,85% mas (excl. sugar content of > 9%)	25.00%	EIF	
2008.60.50	Cherries, prepared or preserved, containing no spirit but with added sugar, in immediate packings of a net content > 1 kg	16.00%	EIF	
2008.60.60	Cherries, prepared or preserved, containing no spirit but with added sugar, in immediate packings of a net content <= 1 kg	20.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2008.60.70	Cherries, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content $\geq 4,5$ kg	18.00%	EIF	
2008.60.90	Cherries, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content $< 4,5$ kg	18.00%	EIF	
2008.70.11	Peaches incl. nectarines, prepared or preserved, containing added spirit, with sugar content of $> 13\%$ and actual alcoholic strength of $\leq 11,85\%$ mas, in immediate packings of a net content > 1 kg	25.00%	EIF	
2008.70.19	Peaches incl. nectarines, prepared or preserved, containing added spirit, with sugar content of $> 13\%$ and actual alcoholic strength of $> 11,85\%$ mas, in immediate packings of a net content > 1 kg	25.00% + 3.50 GBP/100kg	EIF	
2008.70.31	Peaches incl. nectarines, prepared or preserved, containing added spirit, with actual alcoholic strength of $\leq 11,85\%$ mas, in immediate packings of a net content > 1 kg (excl. sugar content of $> 13\%$)	20.00%	EIF	
2008.70.39	Peaches incl. nectarines, prepared or preserved, containing added spirit, with actual alcoholic strength of $> 11,85\%$ mas, in immediate packings of a net content > 1 kg (excl. sugar content of $> 13\%$)	25.00%	EIF	
2008.70.51	Peaches incl. nectarines, prepared or preserved, containing added spirit, with sugar content of $> 15\%$, in immediate packings of a net content ≤ 1 kg	25.00% + 3.50 GBP/100kg	EIF	
2008.70.59	Peaches incl. nectarines, prepared or preserved, containing added spirit, in immediate packings of a net content of ≤ 1 kg (excl. sugar content of $> 15\%$)	25.00%	EIF	
2008.70.61	Peaches incl. nectarines, prepared or preserved, containing no spirit but with added sugar, with sugar content of $> 13\%$, in immediate packings of a net content of > 1 kg	18.00%	EIF	
2008.70.69	Peaches incl. nectarines, prepared or preserved, containing no spirit but with added sugar, with sugar content of $> 9\%$ but $\leq 13\%$, in immediate packings of > 1 kg	16.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2008.70.71	Peaches incl. nectarines, prepared or preserved, containing no spirit but with added sugar, with sugar content of > 15%, in immediate packings of a net content of <= 1 kg	18.00%	EIF	
2008.70.79	Peaches incl. nectarines, prepared or preserved, containing no spirit but with added sugar, with sugar content of > 9% but <= 15%, in immediate packings of a net content of <= 1 kg	16.00%	EIF	
2008.70.92	Peaches incl. nectarines, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of >= 5 kg	14.00%	EIF	
2008.70.98	Peaches incl. nectarines, prepared or preserved, in immediate packings of a net content of < 5 kg (excl. added spirit and sugar)	18.00%	EIF	
2008.80.11	Strawberries, prepared or preserved, containing added spirit, with sugar content of > 9% and actual alcoholic strength of <= 11,85% mas	25.00%	EIF	
2008.80.19	Strawberries, prepared or preserved, containing added spirit, with sugar content of > 9% and actual alcoholic strength of > 11,85% mas	25.00% + 3.50 GBP/100kg	EIF	
2008.80.31	Strawberries, prepared or preserved, containing added spirit, with actual alcoholic strength of <= 11,85% mas (excl. sugar content of > 9%)	20.00%	EIF	
2008.80.39	Strawberries, prepared or preserved, with sugar content <= 9%, of actual alcoholic strength > 11,85% mas	25.00%	EIF	
2008.80.50	Strawberries, prepared or preserved, containing no spirit but with added sugar, in immediate packings of a net content > 1 kg	16.00%	EIF	
2008.80.70	Strawberries, prepared or preserved, containing no spirit but with added sugar, in immediate packings of a net content of <= 1 kg	20.00%	EIF	
2008.80.90	Strawberries, prepared or preserved, not containing added spirit or added sugar	18.00%	EIF	
2008.91.00	Palm hearts, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. prepared or preserved with vinegar)	10.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2008.93.11	Cranberries "Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea", prepared or preserved, containing added spirit, with a sugar content of > 9% by weight and of an actual alcoholic strength of <= 11,85% mas (excl. preserved with sugar but not laid in syrup, jams, jellies, marmalades, purée and pastes, obtained by cooking)	25.00%	EIF	
2008.93.19	Cranberries "Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea", prepared or preserved, containing added spirit, with a sugar content of > 9% by weight and of an actual alcoholic strength of > 11,85% mas (excl. preserved with sugar but not laid in syrup, jams, jellies, marmalades, purée and pastes, obtained by cooking)	25.00% + 3.50 GBP/100kg	EIF	
2008.93.21	Cranberries "Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea", prepared or preserved, containing added spirit, with a sugar content of <= 9% by weight and of an actual alcoholic strength of <= 11,85% mas (excl. preserved with sugar but not laid in syrup, jams, jellies, marmalades, purée and pastes, obtained by cooking)	20.00%	EIF	
2008.93.29	Cranberries "Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea", prepared or preserved, containing added spirit, with a sugar content of <= 9% by weight and of an actual alcoholic strength of > 11,85% mas (excl. preserved with sugar but not laid in syrup, jams, jellies, marmalades, purée and pastes, obtained by cooking)	25.00%	EIF	
2008.93.91	Cranberries "Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea", prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of > 1 kg (excl. preserved with sugar but not laid in syrup, jams, jellies, marmalades, purée and pastes, obtained by cooking)	16.00%	EIF	
2008.93.93	Cranberries "Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea", prepared or preserved, not containing added spirit but containing added	20.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	sugar, in immediate packings of <= 1 kg (excl. preserved with sugar but not laid in syrup, jams, jellies, marmalades, purée and pastes, obtained by cooking)			
2008.93.99	Cranberries "Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea", prepared or preserved, not containing added spirit nor added sugar (excl. jams, jellies, marmalades, purée and pastes, obtained by cooking)	18.00%	EIF	
2008.97.03	Mixtures of tropical nuts and tropical fruit, containing by weight >=50% of tropical nuts, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, in immediate packings of a net content of > 1 kg	6.00%	EIF	
2008.97.05	Mixtures of tropical nuts and tropical fruit, containing by weight >=50% of tropical nuts, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, in immediate packings of a net content of <= 1 kg	8.00%	EIF	
2008.97.12	Mixtures of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, incl. mixtures containing >= 50% by weight of these fruits and coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, prepared or preserved, containing added spirit, with a sugar content of > 9% by weight and of an actual alcoholic strength of <= 11,85% mas	16.00%	EIF	
2008.97.14	Mixtures of fruit or other edible parts of plants, prepared or preserved, containing added spirit, with sugar content > 9% by weight and of an actual alcoholic strength <= 11,85% mas (excl. mixtures of nuts, tropical fruit and tropical fruit/nuts of a type specified in Additional Notes 7 and 8 to chapter 20 with a net content of >= 50% by weight, groundnuts and other seeds)	25.00%	EIF	
2008.97.16	Mixtures of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, incl. mixtures containing >= 50% by weight of these fruits and coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, prepared or	16.00% + 2.10 GBP/100kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	preserved, containing added spirit, with sugar content of > 9% by weight and of an actual alcoholic strength of > 11,85% mas			
2008.97.18	Mixtures of fruit or other edible parts of plants, prepared or preserved, containing added spirit, with sugar content > 9% by weight and of an actual alcoholic strength > 11,85% mas (excl. mixtures of nuts, tropical fruit and tropical fruit/nuts of a type specified in Additional Notes 7 and 8 to chapter 20 with a net content of >= 50% by weight, groundnuts and other seeds)	25.00% + 3.50 GBP/100kg	EIF	
2008.97.32	Mixtures of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, incl. mixtures containing >= 50% by weight of these fruits and coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, prepared or preserved, containing added spirit, of an actual alcoholic strength of <= 11,85% mas (excl. with sugar content of > 9% by weight)	14.00%	EIF	
2008.97.34	Mixtures of fruit or other edible parts of plants, prepared or preserved, containing added spirit, of an actual alcoholic strength <= 11,85% mas (excl. with sugar content > 9% by weight and mixtures of nuts, tropical fruit and tropical fruit/nuts of a type specified in Additional Notes 7 and 8 to chapter 20 with a net content of >= 50% by weight, groundnuts and other seeds)	20.00%	EIF	
2008.97.36	Mixtures of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, incl. mixtures containing >= 50% by weight of these fruits and coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, prepared or preserved, containing added spirit, of an actual alcoholic strength of > 11,85% mas (excl. with sugar content of > 9% by weight)	16.00%	EIF	
2008.97.38	Mixtures of fruit or other edible parts of plants, prepared or preserved, containing added spirit, of an actual alcoholic strength > 11,85% mas (excl. with sugar content	25.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	> 9% by weight and mixtures of nuts, tropical fruit and tropical fruit/nuts of a type specified in Additional Notes 7 and 8 to chapter 20 with a net content of $\geq 50\%$ by weight, groundnuts and other seeds)			
2008.97.51	Mixtures of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, incl. mixtures containing $\geq 50\%$ by weight of these fruits and coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content of > 1 kg	10.00%	EIF	
2008.97.59	Mixtures of fruit or other edible parts of plants, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content of > 1 kg (excl. mixtures of tropical fruits and tropical fruits and nuts of a type specified in Additional Notes 7 and 8 to chapter 20, containing $\geq 50\%$ by weight, groundnuts and other seeds and preparations of the Müsli type based on unroasted cereal flakes of subheading 1904.20.10)	16.00%	EIF	
2008.97.72	Mixtures of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, incl. mixtures containing $\geq 50\%$ by weight of these fruits and coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, prepared or preserved, not containing added spirit but containing added sugar, in which the weight of no single fruit exceeds 50% of the total weight, in immediate packings of a net content of ≤ 1 kg	8.00%	EIF	
2008.97.74	Mixtures of fruit, in which the weight of no single fruit exceeds 50% of the total weight, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content of ≤ 1 kg (excl. mixtures of nuts, tropical fruit and tropical fruit and nuts of a type specified in Additional Notes 7	12.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	and 8 to chapter 20, containing $\geq 50\%$ by weight, groundnuts and other seeds and preparations of the Müsli type based on unroasted cereal flakes of subheading 1904.20.10)			
2008.97.76	Mixtures of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, incl. mixtures containing $\geq 50\%$ by weight of these fruits and coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content of ≤ 1 kg (excl. mixtures, in which the weight of no single fruit exceeds 50% of the total weight of the fruits)	12.00%	EIF	
2008.97.78	Mixtures of fruit or other edible parts of plants, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content of ≤ 1 kg (excl. mixtures of nuts, tropical fruits and tropical fruits and nuts of a type specified in Additional Notes 7 and 8 to chapter 20, of $\geq 50\%$ by weight, groundnuts and other seeds, mixtures in which the weight of no single fruit exceeds 50% of the total weight of the fruits, and preparations of the Müsli type based on unroasted cereal flakes of subheading 1904.20.10)	18.00%	EIF	
2008.97.92	Mixtures of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, incl. mixtures containing $\geq 50\%$ by weight of these fruits and coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of ≥ 5 kg	10.00%	EIF	
2008.97.93	Mixtures of fruit or other edible parts of plants, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of ≥ 5 kg, n.e.s. (excl. mixtures of nuts, tropical fruits and tropical fruits and nuts of a	18.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	type specified in Additional Notes 7 and 8 to chapter 20, containing $\geq 50\%$ by weight, groundnuts and other seeds and preparations of the Müsli type based on unroasted cereal flakes of subheading 1904.20.10)			
2008.97.94	Mixtures of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, incl. mixtures containing $\geq 50\%$ by weight of these fruits and coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of $\geq 4,5$ kg but < 5 kg	10.00%	EIF	
2008.97.96	Mixtures of fruit or other edible parts of plants, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of $\geq 4,5$ kg but < 5 kg, n.e.s. (excl. mixtures of nuts, tropical fruits and tropical fruits and nuts of a type specified in Additional Notes 7 and 8 to chapter 20, containing $\geq 50\%$ by weight, groundnuts and other seeds and preparations of the Müsli type based on unroasted cereal flakes of subheading 1904.20.10)	18.00%	EIF	
2008.97.97	Mixtures of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, incl. mixtures containing $\geq 50\%$ by weight of these fruits and coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of $< 4,5$ kg	10.00%	EIF	
2008.97.98	Mixtures of fruit or other edible parts of plants, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of $< 4,5$ kg, n.e.s. (excl. mixtures of nuts, tropical fruit of a type specified in Additional Note 7 to chapter 20, groundnuts and other seeds and preparations of the Müsli type based on unroasted cereal flakes of subheading 1904.20.10)	18.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2008.99.11	Ginger, prepared or preserved, containing added spirit, with actual alcoholic strength of $\leq 11,85\%$ mas	10.00%	EIF	
2008.99.19	Ginger, prepared or preserved, containing added spirit, with actual alcoholic strength of $> 11,85\%$ mas	16.00%	EIF	
2008.99.21	Grapes, prepared or preserved, containing added spirit, with sugar content of $> 13\%$	25.00% + 3.10 GBP/100kg	EIF	
2008.99.23	Grapes, prepared or preserved, with added spirit, with sugar content $\leq 13\%$ (excl. with sugar content $> 13\%$)	25.00%	EIF	
2008.99.24	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, prepared or preserved, containing added spirit, with sugar content $> 9\%$ by weight and of an actual alcoholic strength $\leq 11,85\%$ mas	16.00%	EIF	
2008.99.28	Fruit and other edible parts of plants, prepared or preserved, containing added spirit, with a sugar content of $> 9\%$ by weight and of an actual alcoholic strength of $\leq 11,85\%$ mas (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, and nuts, groundnuts and other seeds, pineapples, citrus fruits, pears, apricots, cherries, peaches, strawberries, cranberries, ginger, grapes, passion fruit, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, carambola and pitahaya)	25.00%	EIF	
2008.99.31	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, prepared or preserved, containing added spirit, with sugar content $> 9\%$ by weight and of an actual alcoholic strength $> 11,85\%$ mas	16.00% + 2.10 GBP/100kg	EIF	
2008.99.34	Fruit and other edible parts of plants, prepared or preserved, containing added spirit, with a sugar content of $> 9\%$ by weight and of an actual alcoholic strength of $>$	25.00% + 3.50 GBP/100kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	11,85% mas (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, and nuts, groundnuts and other seeds, pineapples, citrus fruits, pears, apricots, cherries, peaches, strawberries, cranberries, ginger, grapes, passion fruit, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, carambola and pitahaya)			
2008.99.36	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, prepared or preserved, containing added spirit, of an actual alcoholic strength <= 11,85% mas (excl. with sugar content > 9% by weight)	14.00%	EIF	
2008.99.37	Fruit and other edible parts of plants, prepared or preserved, containing added spirit, of an actual alcoholic strength of <= 11,85% mas (excl. with a sugar content of > 9% by weight, nuts, groundnuts and other seeds, pineapples, citrus fruits, pears, apricots, cherries, peaches, strawberries, cranberries, ginger, grapes, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya)	20.00%	EIF	
2008.99.38	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, prepared or preserved, containing added spirit, of an actual alcoholic strength > 11,85% mas (excl. with sugar content > 9% by weight)	16.00%	EIF	
2008.99.40	Fruit and other edible parts of plants, prepared or preserved, containing added spirit, of an actual alcoholic strength of > 11,85% mas (excl. with a sugar content of > 9% by weight, nuts, groundnuts and other seeds, pineapples, citrus fruits, pears, apricots, cherries, peaches, strawberries, cranberries, ginger, grapes, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya)	25.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2008.99.41	Ginger, prepared or preserved, containing no spirit but with added sugar, in immediate packings of a net content of > 1 kg	0.00%	EIF	
2008.99.43	Grapes, prepared or preserved, containing no spirit but with added sugar, in immediate packings of a net content of > 1 kg	18.00%	EIF	
2008.99.45	Plums, prepared or preserved, containing no spirit but with added sugar, in immediate packings of a net content of > 1 kg	16.00%	EIF	
2008.99.48	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content > 1 kg	10.00%	EIF	
2008.99.49	Fruit and other edible parts of plants, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content of > 1 kg (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, and nuts, groundnuts and other seeds, pineapples, citrus fruits, pears, apricots, cherries, peaches, strawberries, cranberries, ginger, grapes, plums, passion fruit, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, carambola and pitahaya)	16.00%	EIF	
2008.99.51	Ginger, prepared or preserved, containing no spirit but with added sugar, in immediate packings of a net content of <= 1 kg	0.00%	EIF	
2008.99.63	Guavas, Mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content <= 1 kg (excl. mixtures)	12.00%	EIF	
2008.99.67	Fruit and other edible parts of plants, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content of <= 1 kg	20.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	(excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, and nuts, groundnuts and other seeds, pineapples, citrus fruits, pears, apricots, cherries, peaches, strawberries, cranberries, ginger, passion fruit, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, carambola and pitahaya)			
2008.99.72	Plums, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of ≥ 5 kg	14.00%	EIF	
2008.99.78	Plums, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of < 5 kg	18.00%	EIF	
2008.99.85	Maize "corn", prepared or preserved, not containing added spirit or added sugar (excl. sweetcorn "Zea mays var. Saccharata")	4.00% + 7.80 GBP/100kg eda	EIF	
2008.99.91	Yams, sweet potatoes and similar edible parts of plants, containing $\geq 5\%$ starch, prepared or preserved, not containing added spirit or added sugar (excl. frozen or dried)	8.00% + 3.10 GBP/100kg eda	EIF	
2008.99.99	Fruit and other edible part of plants, prepared or preserved, not containing added spirit or added sugar (excl. prepared or preserved with vinegar, preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, and nuts, groundnuts and other seeds, pineapples, citrus fruits, pears, apricots, cherries, peaches, strawberries, cranberries, plums, corn, yam roots, sweet potatoes and similar edible parts of plants)	18.00%	EIF	
2009.11.11	Frozen orange juice, unfermented, Brix value > 67 at 20°C , value of ≤ 25 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	30.00% + 17.00 GBP/100kg	EIF	
2009.11.19	Frozen orange juice, unfermented, Brix value > 67 at 20°C , value of > 25 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	30.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2009.11.91	Frozen orange juice, unfermented, Brix value <= 67 at 20°C, value of <= 25 GBP per 100 kg, with > 30% added sugar (excl. containing spirit)	14.00% + 17.00 GBP/100kg	EIF	
2009.11.99	Frozen orange juice, unfermented, Brix value <= 67 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit, with a value of <= 25 GBP per 100 kg and with > 30% added sugar)	14.00%	EIF	
2009.12.00	Orange juice, unfermented, Brix value <= 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit and frozen)	12.00%	EIF	
2009.19.11	Orange juice, unfermented, Brix value > 67 at 20°C, value of <= 25 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit and frozen)	30.00% + 17.00 GBP/100kg	EIF	
2009.19.19	Orange juice, unfermented, Brix value > 67 at 20°C, value of > 25 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit and frozen)	30.00%	EIF	
2009.19.91	Orange juice, unfermented, Brix value > 20 but <= 67 at 20°C, value of <= 25 GBP per 100 kg, containing > 30% added sugar (excl. containing spirit and frozen)	14.00% + 17.00 GBP/100kg	EIF	
2009.19.98	Orange juice, unfermented, Brix value > 20 but <= 67 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit and frozen, with a value of <= 25 GBP per 100 kg and with > 30% added sugar)	12.00%	EIF	
2009.21.00	Grapefruit juice, unfermented, Brix value <= 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	12.00%	EIF	
2009.29.11	Grapefruit juice, unfermented, Brix value > 67 at 20°C, value of <= 25 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	30.00% + 17.00 GBP/100kg	EIF	
2009.29.19	Grapefruit juice, unfermented, Brix value > 67 at 20°C, value of > 25 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	30.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2009.29.91	Grapefruit juice, unfermented, Brix value > 20 but <= 67 at 20°C, value of <= 25 GBP per 100 kg, containing > 30% added sugar (excl. containing spirit)	12.00% + 17.00 GBP/100kg	EIF	
2009.29.99	Grapefruit juice, unfermented, Brix value > 20 but <= 67 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit, with a value of <= 25 GBP per 100 kg and with > 30% added sugar)	12.00%	EIF	
2009.31.11	Single citrus fruit juice, unfermented, Brix value <= 20 at 20°C, value of > 25 GBP per 100 kg, containing added sugar (excl. containing spirit, mixtures, orange juice and grapefruit juice)	14.00%	EIF	
2009.31.19	Single citrus fruit juice, unfermented, Brix value <= 20 at 20°C, with a value of > 25 GBP per 100 kg (excl. containing added sugar, containing spirit, mixtures, orange juice and grapefruit juice)	14.00%	EIF	
2009.31.51	Lemon juice, unfermented, Brix value <= 20 at 20°C, value of <= 25 GBP per 100 kg, containing added sugar (excl. containing spirit)	14.00%	EIF	
2009.31.59	Lemon juice, unfermented, Brix value <= 20 at 20°C, value of <= 25 GBP per 100 kg (excl. containing spirit or added sugar)	14.00%	EIF	
2009.31.91	Single citrus fruit juice, unfermented, Brix value <= 20 at 20°C, value of <= 25 GBP per 100 kg, containing added sugar (excl. containing spirit, mixtures, lemon, orange and grapefruit juice)	14.00%	EIF	
2009.31.99	Single citrus fruit juice, unfermented, Brix value <= 20 at 20°C, value of <= 25 GBP per 100 kg (excl. containing added sugar, containing spirit, mixtures, lemon, orange and grapefruit juice)	14.00%	EIF	
2009.39.11	Single citrus fruit juice, unfermented, Brix value > 67 at 20°C, value of <= 25 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit, mixtures, orange juice and grapefruit juice)	30.00% + 17.00 GBP/100kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2009.39.19	Single citrus fruit juice, unfermented, Brix value > 67 at 20°C, value of > 25 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit, mixtures, orange juice and grapefruit juice)	30.00%	EIF	
2009.39.31	Single citrus fruit juice, unfermented, Brix value > 20 but <= 67 at 20°C, value of > 25 GBP per 100 kg, containing added sugar (excl. containing spirit, mixtures, orange juice and grapefruit juice)	14.00%	EIF	
2009.39.39	Single citrus fruit juice, unfermented, Brix value > 20 but <= 67 at 20°C, with a value of > 25 GBP per 100 kg (excl. containing added sugar, containing spirit, mixtures, orange juice and grapefruit juice)	14.00%	EIF	
2009.39.51	Lemon juice, unfermented, Brix value > 20 but <= 67 at 20°C, value of <= 25 GBP per 100 kg, containing > 30% added sugar (excl. containing spirit)	14.00% + 17.00 GBP/100kg	EIF	
2009.39.55	Lemon juice, unfermented, Brix value > 20 but <= 67 at 20°C, value of <= 25 GBP per 100 kg, containing <= 30% added sugar (excl. containing spirit)	14.00%	EIF	
2009.39.59	Lemon juice, unfermented, Brix value > 20 but <= 67 at 20°C, value of <= 25 GBP per 100 kg (excl. containing spirit or added sugar)	14.00%	EIF	
2009.39.91	Single citrus fruit juice, unfermented, Brix value > 20 but <= 67 at 20°C, value of <= 25 GBP per 100 kg, containing > 30% added sugar (excl. or containing spirit, mixtures, lemon, orange and grapefruit juice)	14.00% + 17.00 GBP/100kg	EIF	
2009.39.95	Single citrus fruit juice, unfermented, Brix value > 20 but <= 67 at 20°C, value of <= 25 GBP per 100 kg, containing <= 30% added sugar (excl. containing spirit, mixtures, lemon, orange and grapefruit juice)	14.00%	EIF	
2009.39.99	Single citrus fruit juice, unfermented, Brix value > 20 but <= 67 at 20°C, value of <= 25 GBP per 100 kg (excl. containing added sugar, containing spirit, mixtures, lemon, orange and grapefruit juice)	14.00%	EIF	
2009.41.92	Pineapple juice, unfermented, Brix value <= 20 at 20°C, containing added sugar (excl. containing spirit)	14.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2009.41.99	Pineapple juice, unfermented, Brix value ≤ 20 at 20°C (excl. containing added sugar or containing spirit)	16.00%	EIF	
2009.49.11	Pineapple juice, unfermented, Brix value > 67 at 20°C, value of ≤ 25 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	30.00% + 17.00 GBP/100kg	EIF	
2009.49.19	Pineapple juice, unfermented, Brix value > 67 at 20°C, value of > 25 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	30.00%	EIF	
2009.49.30	Pineapple juice, unfermented, Brix value > 20 but ≤ 67 at 20°C, value of > 25 GBP per 100 kg, containing added sugar (excl. containing spirit)	14.00%	EIF	
2009.49.91	Pineapple juice, unfermented, Brix value > 20 but ≤ 67 at 20°C, value of ≤ 25 GBP per 100 kg, containing $> 30\%$ added sugar (excl. containing spirit)	14.00% + 17.00 GBP/100kg	EIF	
2009.49.93	Pineapple juice, unfermented, Brix value > 20 but ≤ 67 at 20°C, value of ≤ 25 GBP per 100 kg, containing $\leq 30\%$ added sugar (excl. containing spirit)	14.00%	EIF	
2009.49.99	Pineapple juice, unfermented, Brix value > 20 but ≤ 67 at 20°C (excl. containing added sugar or containing spirit)	16.00%	EIF	
2009.50.10	Tomato juice of a dry extract content $< 7\%$ by weight, containing added sugar, unfermented (excl. containing added spirit)	16.00%	EIF	
2009.50.90	Tomato juice of a dry extract content $< 7\%$ by weight, unfermented (excl. containing added sugar or spirit)	16.00%	EIF	
2009.61.10	Grape juice, incl. grape must, unfermented, Brix value ≤ 30 at 20°C, value of > 15 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	20.00%	EIF	
2009.61.90	Grape juice, incl. grape must, unfermented, Brix value ≤ 30 at 20°C, value of ≤ 15 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	20.00% + 22.00 GBP/hl	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2009.69.11	Grape juice, incl. grape must, unfermented, Brix value > 67 at 20°C, value of <= 18 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	40.00% + 101.00 GBP/hl + 17 GBP/100kg	EIF	
2009.69.19	Grape juice, incl. grape must, unfermented, Brix value > 67 at 20°C, value of > 18 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	40.00%	EIF	
2009.69.51	Concentrated grape juice, incl. grape must, unfermented, Brix value > 30 but <= 67 at 20°C, value of > 15 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	20.00%	EIF	
2009.69.59	Grape juice, incl. grape must, unfermented, Brix value > 30 but <= 67 at 20°C, value of > 15 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. concentrated or containing spirit)	20.00%	EIF	
2009.69.71	Concentrated grape juice, incl. grape must, unfermented, Brix value > 30 but <= 67 at 20°C, value of <= 15 GBP per 100 kg, containing > 30% added sugar (excl. containing spirit)	20.00% + 109.00 GBP/hl + 17 GBP/100kg	EIF	
2009.69.79	Grape juice, incl. grape must, unfermented, Brix value > 30 but <= 67 at 20°C, value of <= 15 GBP per 100 kg, containing > 30% added sugar (excl. concentrated or containing spirit)	20.00% + 22.00 GBP/hl + 17 GBP/100kg	EIF	
2009.69.90	Grape juice, incl. grape must, unfermented, Brix value > 30 but <= 67 at 20°C, value of <= 15 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing > 30% added sugar or containing spirit)	20.00% + 22.00 GBP/hl	EIF	
2009.71.20	Apple juice, unfermented, Brix value <= 20 at 20°C, containing added sugar (excl. containing spirit)	18.00%	B8	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2009.71.99	Apple juice, unfermented, Brix value <= 20 at 20°C (excl. containing added sugar or containing spirit)	18.00%	B8	
2009.79.11	Apple juice, unfermented, Brix value > 67 at 20°C, value of <= 18 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	30.00% + 15.00 GBP/100kg	B8	
2009.79.19	Apple juice, unfermented, Brix value > 67 at 20°C, value of > 18 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	30.00%	B8	
2009.79.30	Apple juice, unfermented, Brix value > 20 but <= 67 at 20°C, value of > 15 GBP per 100 kg, containing added sugar (excl. containing spirit)	18.00%	B8	
2009.79.91	Apple juice, unfermented, Brix value > 20 but <= 67 at 20°C, value of <= 15 GBP per 100 kg, d containing > 30% added sugar (excl. containing spirit)	18.00% + 16.00 GBP/100kg	B8	
2009.79.98	Apple juice, unfermented, Brix value > 20 but <= 67 at 20°C, value of <= 15 GBP per 100 kg and containing <= 30% added sugar, or containing no added sugar (excl. containing spirit)	18.00%	B8	
2009.81.11	Cranberry "Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea" juice, unfermented, whether or not containing added sugar or other sweetening matter, Brix value > 67 at 20°C, value of <= GBP 25 per 100 kg (excl. containing spirit)	30.00% + 17.00 GBP/100kg	EIF	
2009.81.19	Cranberry "Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea" juice, unfermented, whether or not containing added sugar or other sweetening matter, Brix value > 67 at 20°C, value of > GBP 25 per 100 kg (excl. containing spirit)	30.00%	EIF	
2009.81.31	Cranberry "Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea" juice, unfermented, Brix value <= 67 at 20°C, value of > GBP 25 per 100 kg, containing added sugar (excl. containing spirit)	16.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2009.81.51	Cranberry "Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea" juice, unfermented, Brix value <= 67 at 20°C, value of <= GBP 25 per 100 kg, containing > 30% added sugar (excl. containing spirit)	16.00% + 17.00 GBP/100kg	EIF	
2009.81.59	Cranberry "Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea" juice, unfermented, Brix value <= 67 at 20°C, value of <= GBP 25 per 100 kg, containing <= 30% added sugar (excl. containing spirit)	16.00%	EIF	
2009.81.95	Juice of fruit of the species Vaccinium macrocarpon, unfermented, Brix value <= 67 at 20°C (excl. containing added sugar or spirit)	14.00%	EIF	
2009.81.99	Cranberry "Vaccinium oxycoccos, Vaccinium vitis-idaea" juice, unfermented, Brix value <= 67 at 20°C (excl. containing spirit or added sugar)	16.00%	EIF	
2009.89.11	Pear juice, unfermented, Brix value > 67 at 20°C, value of <= 18 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	30.00% + 17.00 GBP/100kg	B4	
2009.89.19	Pear juice, unfermented, Brix value > 67 at 20°C, value of > 18 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	30.00%	B4	
2009.89.34	Juice of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola or pitahaya, unfermented, not containing added spirit, whether or not containing added sugar or other sweetening matter, Brix value > 67 at 20°C, value of <= GBP 25 per 100 kg (excl. mixtures)	20.00% + 10.00 GBP/100kg	EIF	
2009.89.35	Juice of fruit or vegetables, unfermented, not containing added spirit, whether or not containing added sugar or other sweetening matter, Brix value > 67 at 20°C, value of <= GBP 25 per 100 kg (excl. mixtures and juice of citrus fruit, passion fruit, mangoes, mangosteens, papaws "papayas", jackfruit, guavas, tamarinds,	30.00% + 17.00 GBP/100kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	cashew apples, lychees, sapodillo plums, carambola or pitahaya, pineapples, tomatoes, grapes, apples, cranberries and pears)			
2009.89.36	Juice of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola or pitahaya, unfermented, whether or not containing added sugar or other sweetening matter, Brix value > 67 at 20°C, value of > GBP 25 per 100 kg (excl. containing spirit and mixtures)	20.00%	EIF	
2009.89.38	Juice of fruit or vegetables, unfermented, whether or not containing added sugar or other sweetening matter, Brix value > 67 at 20°C, value of > GBP 25 per 100 kg (excl. containing spirit, mixtures and juice of citrus fruits, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, pineapples, tomatoes, grapes incl. grape must, apples, cranberries and pears)	30.00%	EIF	
2009.89.50	Pear juice, unfermented, Brix value <= 67 at 20°C, value of > 15 GBP per 100 kg, containing added sugar (excl. containing spirit)	18.00%	B4	
2009.89.61	Pear juice, unfermented, Brix value <= 67 at 20°C, value of <= 15 GBP per 100 kg, containing > 30% added sugar (excl. containing spirit)	18.00% + 17.00 GBP/100kg	B4	
2009.89.63	Pear juice, unfermented, Brix value <= 67 at 20°C, value of <= 15 GBP per 100 kg, containing <= 30% added sugar (excl. containing spirit)	18.00%	B4	
2009.89.69	Pear juice, unfermented, Brix value <= 67 at 20°C (excl. containing added sugar or containing spirit)	20.00%	B4	
2009.89.71	Cherry juice, unfermented, Brix value <= 67 at 20°C, value of > GBP 25 per 100 kg net weight, containing added sugar (excl. containing spirit)	16.00%	B4	
2009.89.73	Juice of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola or pitahaya,	10.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	unfermented, Brix value ≤ 67 at 20°C, value of $> \text{GBP } 25$ per 100 kg net weight, containing added sugar (excl. mixtures or containing spirit)			
2009.89.79	Juice of fruit or vegetables, unfermented, Brix value ≤ 67 at 20°C, value of $> \text{GBP } 25$ per 100 kg, containing added sugar (excl. mixtures or containing spirit and juice of citrus fruits, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, pineapples, tomatoes, grapes incl. grape must, apples, cranberries, pears and cherries)	16.00%	EIF	
2009.89.85	Juice of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola or pitahaya, unfermented, Brix value ≤ 67 at 20°C, value of $\leq \text{GBP } 25$ per 100 kg, containing $> 30\%$ added sugar (excl. mixtures or containing spirit)	10.00% + 10.00 GBP/100kg	EIF	
2009.89.86	Juice of fruit or vegetables, unfermented, Brix value ≤ 67 at 20°C, value of $\leq \text{GBP } 25$ per 100 kg, containing $> 30\%$ added sugar (excl. mixtures or containing spirit, and juice of citrus fruits, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, pineapples, tomatoes, grapes incl. grape must, apples, cranberries and pears)	16.00% + 17.00 GBP/100kg	EIF	
2009.89.88	Juice of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola or pitahaya, unfermented, Brix value ≤ 67 at 20°C, value of $\leq \text{GBP } 25$ per 100 kg, containing $\leq 30\%$ added sugar (excl. mixtures or containing spirit)	10.00%	EIF	
2009.89.89	Juice of fruit or vegetables, unfermented, Brix value ≤ 67 at 20°C, value of $\leq \text{GBP } 25$ per 100 kg, containing $\leq 30\%$ added sugar (excl. mixtures or containing spirit, and juice of citrus fruits, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit,	16.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	carambola, pitahaya, pineapples, tomatoes, grapes incl. grape must, apples, cranberries and pears)			
2009.89.96	Cherry juice, unfermented, Brix value <= 67 at 20°C (excl. containing added sugar or containing spirit)	16.00%	B4	
2009.89.97	Juice of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola or pitahaya, unfermented, Brix value <= 67 at 20°C (excl. mixtures, and containing added sugar or containing spirit)	10.00%	EIF	
2009.89.99	Juice of fruit or vegetables, unfermented, Brix value <= 67 at 20°C (excl. containing added sugar or containing spirit, mixtures, and juice of citrus fruit, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, pineapples, tomatoes, grapes, incl. grape must, apples, pears, cherries and cranberries)	16.00%	EIF	
2009.90.11	Mixtures of apple and pear juice, unfermented, Brix value > 67 at 20°C, value of <= 18 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	30.00% + 17.00 GBP/100kg	B8	
2009.90.19	Mixtures of apple and pear juice, unfermented, Brix value > 67 at 20°C, value of > 18 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	30.00%	B8	
2009.90.21	Mixtures of fruit juices, incl. grape must, and vegetable juices, unfermented, Brix value > 67 at 20°C, value of <= 25 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit and mixtures of apple and pear juice)	30.00% + 17.00 GBP/100kg	EIF	
2009.90.29	Mixtures of fruit juices, incl. grape must, and vegetable juices, unfermented, Brix value > 67 at 20°C, value of > 25 GBP per 100 kg, whether or not containing added	30.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	sugar or other sweetening matter (excl. containing spirit and mixtures of apple and pear juice)			
2009.90.31	Mixtures of apple and pear juice, unfermented, Brix value <= 67 at 20°C, value of <= 15 GBP per 100 kg, containing > 30% added sugar (excl. containing spirit)	20.00% + 17.00 GBP/100kg	B8	
2009.90.39	Mixtures of apple and pear juice, unfermented, Brix value <= 67 at 20°C, whether or not containing added sugar or other sweetening matter (excl. value of <= 15 GBP per 100 kg, containing > 30% added sugar or containing spirit)	20.00%	B8	
2009.90.41	Mixtures of citrus and pineapple juice, unfermented, Brix value <= 67 at 20°C, value of > 25 GBP per 100 kg, containing added sugar (excl. containing spirit)	14.00%	EIF	
2009.90.49	Mixtures of citrus and pineapple juice, unfermented, Brix value <= 67 at 20°C, value of > 25 GBP per 100 kg (excl. containing added sugar or containing spirit)	16.00%	EIF	
2009.90.51	Mixtures of fruit juices, incl. grape must, and vegetable juices, unfermented, Brix value <= 67 at 20°C, value of > 25 GBP per 100 kg, containing added sugar (excl. containing spirit and mixtures of apple and pear or citrus and pineapple juices)	16.00%	EIF	
2009.90.59	Mixtures of fruit juices, incl. grape must, and vegetable juices, unfermented, Brix value <= 67 at 20°C, value of > 25 GBP per 100 kg (excl. containing added sugar or containing spirit and mixtures of apple and pear or citrus and pineapple juices)	16.00%	EIF	
2009.90.71	Mixtures of citrus and pineapple juice, unfermented, Brix value <= 67 at 20°C, value of <= 25 GBP per 100 kg, containing > 30% added sugar (excl. containing spirit)	14.00% + 17.00 GBP/100kg	EIF	
2009.90.73	Mixtures of citrus and pineapple juice, unfermented, Brix value <= 67 at 20°C, value of <= 25 GBP per 100 kg, containing <= 30% added sugar (excl. containing spirit)	14.00%	EIF	
2009.90.79	Mixtures of citrus and pineapple juice, unfermented, Brix value <= 67 at 20°C, value of <= 25 GBP per 100 kg (excl. containing added sugar or containing spirit)	16.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2009.90.92	Mixtures of juices of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola or pitahaya, unfermented, Brix value <= 67 at 20°C, value of <= GBP 25 per 100 kg, containing > 30% added sugar (excl. containing spirit)	10.00% + 10.00 GBP/100kg	EIF	
2009.90.94	Mixtures of fruit juices, incl. grape must and juices of vegetables, unfermented, Brix value <= 67 at 20°C, value of <= GBP 25 per 100 kg, containing > 30% added sugar (excl. containing spirit, mixtures of apple and pear juices or of citrus fruit and pineapple juices and of juices of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya)	16.00% + 17.00 GBP/100kg	EIF	
2009.90.95	Mixtures of juices of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola or pitahaya, unfermented, Brix value <= 67 at 20°C, value of <= GBP 25 per 100 kg, containing <= 30% added sugar (excl. containing spirit)	10.00%	EIF	
2009.90.96	Mixtures of fruit juices, incl. grape must and juices of vegetables, unfermented, Brix value <= 67 at 20°C, value of <= GBP 25 per 100 kg, containing <= 30% added sugar (excl. containing spirit, mixtures of apple and pear juices or of citrus fruit and pineapple juices and of juices of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya)	16.00%	EIF	
2009.90.97	Mixtures of juices of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola or pitahaya, unfermented, Brix value <= 67 at 20°C, value of <= GBP 25 per 100 kg (excl. containing added sugar or containing spirit)	10.00%	EIF	
2009.90.98	Mixtures of fruit juices, incl. grape must and juices of vegetables, unfermented, Brix value <= 67 at 20°C, value of <= GBP 25 per 100 kg (excl. containing added	16.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	sugar or containing spirit and mixtures of apple and pear juices or of citrus fruit and pineapple juices and of juices of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya)			
2101.11.00	Extracts, essences and concentrates, of coffee	8.00%	EIF	
2101.12.92	Preparations with a basis of extracts, essences and concentrates of coffee	10.00%	EIF	
2101.12.98	Preparations with a basis of coffee	8.00%	EIF	
2101.20.20	Extracts, essences and concentrates, of tea or maté	6.00%	EIF	
2101.20.92	Preparations with a basis of extracts, essences and concentrates of tea or maté	6.00%	EIF	
2101.20.98	Preparations with a basis of tea or maté	6.00%	EIF	
2101.30.11	Roasted chicory	10.00%	EIF	
2101.30.19	Roasted coffee substitutes (excl. chicory)	4.00% + 10.00 GBP/100kg	EIF	
2101.30.91	Extracts, essences and concentrates, of roasted chicory	14.00%	EIF	
2101.30.99	Extracts, essences and concentrates, of roasted coffee substitutes (excl. chicory)	10.00% + 19.00 GBP/100kg	EIF	
2102.10.10	Culture yeasts	0.00%	EIF	
2102.10.31	Dried bakers' yeast	0.00%	EIF	
2102.10.39	Bakers' yeast (excl. dried)	0.00%	EIF	
2102.10.90	Active yeasts (excl. culture yeasts and bakers' yeasts)	0.00%	EIF	
2102.20.11	Inactive yeasts, in tablet, cube or similar form, or in immediate packings of <= 1 kg	0.00%	EIF	
2102.20.19	Inactive yeasts (excl. in tablet, cube or similar form, or in immediate packings of <= 1 kg)	0.00%	EIF	
2102.20.90	Single-cell micro-organisms, dead (excl. packaged as medicaments and yeasts)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2102.30.00	Prepared baking powders	0.00%	EIF	
2103.10.00	Soya sauce	6.00%	EIF	
2103.20.00	Tomato ketchup and other tomato sauces	10.00%	B4	
2103.30.10	Mustard flour and meal (excl. prepared)	0.00%	EIF	
2103.30.90	Mustard, incl. prepared flour and meal	8.00%	EIF	
2103.90.10	Mango chutney, liquid	0.00%	EIF	
2103.90.30	Aromatic bitters of an alcoholic strength of $\geq 44,2\%$ but $\leq 49,2\%$ vol containing $\geq 1,5\%$ but $\leq 6\%$ by weight of gentian, spices and various ingredients and $\geq 4\%$ but $\leq 10\%$ of sugar, in containers holding $\leq 0,5$ l	0.00%	EIF	
2103.90.90	Sauces and preparations therefor, mixed condiments and mixed seasonings (excl. soya sauce, tomato ketchup and other tomato sauces, liquid mango chutney and aromatic bitters of subheading 2103.90.30)	6.00%	B4	
2104.10.00	Soups and broths and preparations therefor	10.00%	B8	
2104.20.00	Food preparations consisting of finely homogenised mixtures of two or more basic ingredients, such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of ≤ 250 g	14.00%	B4	
2105.00.10	Ice cream and other edible ice, whether or not containing cocoa, not containing milkfats or containing $< 3\%$ milkfats	8.00%	EIF	
2105.00.91	Ice cream and other edible ice, containing $\geq 3\%$ but $< 7\%$ milkfats	8.00%	EIF	
2105.00.99	Ice cream and other edible ice, containing $\geq 7\%$ milkfats	6.00%	EIF	
2106.10.20	Protein concentrates and textured protein substances, not containing milkfats, sucrose, isoglucose starch or glucose or containing, by weight, $< 1,5\%$ milkfat, $< 5\%$ sucrose or isoglucose, $< 5\%$ glucose or $< 5\%$ starch	12.00%	B4	
2106.10.80	Protein concentrates and textured protein substances, containing, by weight, $\geq 1,5\%$ milkfat, $\geq 5\%$ sucrose or isoglucose, $\geq 5\%$ glucose or $\geq 5\%$ starch	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2106.90.20	Compound alcoholic preparations of a kind used for the manufacture of beverages and of an actual alcoholic strength of by volume of > 0,5% vol (excl. those based on odoriferous substances)	16.00%	B8	
2106.90.30	Flavoured or coloured isoglucose syrups	35.00 GBP/100kg mas	EIF	
2106.90.51	Flavoured or coloured lactose syrups	11.00 GBP/100kg	B8	
2106.90.55	Flavoured or coloured glucose and maltodextrine syrups	16.00 GBP/100kg	B8	
2106.90.59	Flavoured or coloured sugar syrups (excl. isoglucose, lactose, glucose and maltodextrine syrups)	0.30 GBP/100kg/net/ % sacchar.	EIF	
2106.90.92	Food preparations, n.e.s., not containing milkfats, sucrose, isoglucose starch or glucose or containing, by weight, < 1,5% milkfat, < 5% sucrose or isoglucose, < 5% glucose or < 5% starch	12.00%	EIF	
2106.90.98	Food preparations, n.e.s., containing, by weight, >= 1,5% milkfat, >= 5% sucrose or isoglucose, >= 5% glucose or >= 5% starch	8.00%	EIF	
2201.10.11	Mineral waters, natural, not containing added sugar or other sweetening matter nor flavoured, not carbonated	0.00%	EIF	
2201.10.19	Mineral waters, natural, not containing added sugar or other sweetening matter nor flavoured, carbonated	0.00%	EIF	
2201.10.90	Mineral waters, artificial, not containing added sugar or other sweetening matter nor flavoured, incl. aerated waters	0.00%	EIF	
2201.90.00	Ordinary natural water, not containing added sugar, other sweetening matter or flavoured; ice and snow (excl. mineral waters and aerated waters, sea water, distilled water, conductivity water or water of similar purity)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2202.10.00	Waters, incl. mineral and aerated, with added sugar, sweetener or flavour, for direct consumption as a beverage	8.00%	B4	
2202.91.00	Non-alcoholic beer <= 0.5% vol alc	0.00%	EIF	
2202.99.11	Soya-based beverages with a protein content of >=2,8 % by weight, not containing alcohol, milk, milk products or fats derived therefrom	8.00%	EIF	
2202.99.15	Soya-based beverages with a protein content of <2,8% by weight and beverages based on nuts of Chapter 8, cereals of Chapter 10 or seeds of Chapter 12, not containing alcohol, milk, milk products or fats derived therefrom	8.00%	EIF	
2202.99.19	Non-alcoholic beverages, not containing milk, milk products and fats derived therefrom (excl. water, fruit or vegetable juices, beer and beverages based on soya or on nuts of Ch 8, cereals of Ch 10 or seeds of Ch 12)	8.00%	EIF	
2202.99.91	Non-alcoholic beverages containing < 0,2% fats derived from milk or milk products	6.00% + 11.00 GBP/100kg	B4	
2202.99.95	Non-alcoholic beverages containing >= 0,2% but < 2% fats derived from milk or milk products	4.00% + 10.00 GBP/100kg	B4	
2202.99.99	Non-alcoholic beverages containing >= 2% fats derived from milk or milk products	4.00% + 17.00 GBP/100kg	B4	
2203.00.01	Beer made from malt, in bottles holding <= 10 l	0.00%	EIF	
2203.00.09	Beer made from malt, in containers holding <= 10 l (excl. in bottles)	0.00%	EIF	
2203.00.10	Malt beer, in containers holding > 10 l	0.00%	EIF	
2204.10.11	Champagne, with PDO	26.00 GBP/hl	EIF	
2204.10.13	Cava, with PDO	26.00 GBP/hl	EIF	
2204.10.15	Prosecco, with PDO	26.00 GBP/hl	EIF	
2204.10.91	Asti spumante, with PDO	26.00 GBP/hl	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2204.10.93	Sparkling wine of fresh grapes with a protected designation of origin "PDO" (excl. Asti spumante, Champagne, Cava and Prosecco)	26.00 GBP/hl	EIF	
2204.10.94	Sparkling wine of fresh grapes with a protected geographical indication (PGI)	26.00 GBP/hl	EIF	
2204.10.96	Varietal sparkling wines of fresh grapes without PDO and PGI	26.00 GBP/hl	EIF	
2204.10.98	Sparkling wine of fresh grapes (excl. varietal wines)	26.00 GBP/hl	EIF	
2204.21.06	Wine of fresh grapes, incl. fortified wines, in bottles with "mushrooms" stoppers held in place by ties or fastenings, holding ≤ 2 l; wine otherwise put up with an excess pressure due to carbon dioxide in solution of ≥ 1 bar but < 3 bar measured at 20°C, in containers holding ≤ 2 l (excl. sparkling wine), with a protected designation of origin (PDO)	26.00 GBP/hl	EIF	
2204.21.07	Wine of fresh grapes, incl. fortified wines, in bottles with "mushrooms" stoppers held in place by ties or fastenings, holding ≤ 2 l; wine otherwise put up with an excess pressure due to carbon dioxide in solution of ≥ 1 bar but < 3 bar measured at 20°C, in containers holding ≤ 2 l (excl. sparkling wine), with a protected geographical indication (PGI)	26.00 GBP/hl	EIF	
2204.21.08	Wine of fresh grapes, incl. fortified wines, in bottles with "mushrooms" stoppers held in place by ties or fastenings, holding ≤ 2 l; wine otherwise put up with an excess pressure due to carbon dioxide in solution of ≥ 1 bar but < 3 bar measured at 20°C, in containers holding ≤ 2 l (excl. sparkling wine), varietal wines without PDO or PGI	26.00 GBP/hl	EIF	
2204.21.09	Other wine of fresh grapes, incl. fortified wines, in bottles with "mushrooms" stoppers held in place by ties or fastenings, holding ≤ 2 l; wine otherwise put up with an excess pressure due to carbon dioxide in solution of ≥ 1 bar but < 3 bar measured at 20°C, in containers holding ≤ 2 l (excl. sparkling wine and varietal wines)	26.00 GBP/hl	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2204.21.11	White wines produced in Alsace, in containers holding <= 2 l and of an actual alcoholic strength by volume of <= 15% vol, with PDO (excl. sparkling wine and semi-sparkling wine)	12.00 GBP/hl (see note)	EIF	
2204.21.12	White wines produced in Bordeaux, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (excl. sparkling wine and semi-sparkling wine)	12.00 GBP/hl (see note)	EIF	
2204.21.13	White wines produced in Burgundy, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (excl. sparkling wine and semi-sparkling wine)	12.00 GBP/hl (see note)	EIF	
2204.21.17	White wines produced in Val de Loire, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (excl. sparkling wine and semi-sparkling wine)	12.00 GBP/hl (see note)	EIF	
2204.21.18	White wines produced in Mosel, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (excl. sparkling wine and semi-sparkling wine)	12.00 GBP/hl (see note)	EIF	
2204.21.19	White wines produced in Pfalz, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (excl. sparkling wine and semi-sparkling wine)	12.00 GBP/hl (see note)	EIF	
2204.21.22	White wines produced in Rheinhessen, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (excl. sparkling wine and semi-sparkling wine)	12.00 GBP/hl (see note)	EIF	
2204.21.23	White wines produced in Tokaj "e.g. Aszu, Szamorodni, Máslás, Fordítás", in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (excl. sparkling wine and semi-sparkling wine)	13.00 GBP/hl (see note)	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2204.21.24	White wines produced in Lazio [Latium], in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (excl. sparkling wine and semi-sparkling wine)	12.00 GBP/hl (see note)	EIF	
2204.21.26	White wines produced in Toscana [Tuscany], in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (excl. sparkling wine and semi-sparkling wine)	12.00 GBP/hl (see note)	EIF	
2204.21.27	White wines produced in Trentino, Alto Adige and Friuli, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (excl. sparkling wine and semi-sparkling wine)	12.00 GBP/hl (see note)	EIF	
2204.21.28	White wines produced in Veneto, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (excl. sparkling wine and semi-sparkling wine)	12.00 GBP/hl (see note)	EIF	
2204.21.31	White wines produced in Sicilia, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (excl. sparkling wine and semi-sparkling wine)	12.00 GBP/hl (see note)	EIF	
2204.21.32	White wines of the "vinho verde" category, produced in EU, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (excl. sparkling wine and semi-sparkling wine)	12.00 GBP/hl (see note)	EIF	
2204.21.34	White wines produced in Penedés, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (excl. sparkling wine and semi-sparkling wine)	12.00 GBP/hl (see note)	EIF	
2204.21.36	White wines produced in Rioja, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (excl. sparkling wine and semi-sparkling wine)	12.00 GBP/hl (see note)	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2204.21.37	White wines produced in Valencia, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (excl. sparkling wine and semi-sparkling wine)	12.00 GBP/hl (see note)	EIF	
2204.21.38	White wines produced in EU, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than Alsace, Bordeaux, Bourgogne, Val de Loire, Mosel, Pfalz, Rheinhessen, Tokaj, Lazio, Toscana, Trentino, Alto Adige, Friuli, Veneto, Sicilia, vinho verde, Penedés, Rioja, Valencia, sparkling wine and semi-sparkling wine)	12.00 GBP/hl (see note)	EIF	
2204.21.42	Wines produced in Bordeaux, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	12.00 GBP/hl (see note)	EIF	
2204.21.43	Wines produced in Bourgogne (Burgundy), in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	12.00 GBP/hl (see note)	EIF	
2204.21.44	Wines produced in Beaujolais, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	12.00 GBP/hl (see note)	EIF	
2204.21.46	Wines produced in Vallée du Rhône, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	12.00 GBP/hl (see note)	EIF	
2204.21.47	Wines produced in Languedoc-Roussillon, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	12.00 GBP/hl (see note)	EIF	
2204.21.48	Wines produced in Val de Loire, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	12.00 GBP/hl (see note)	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2204.21.61	Wines produced in Sicilia, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	12.00 GBP/hl (see note)	EIF	
2204.21.62	Wines produced in Piemonte [Piedmont], in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	12.00 GBP/hl (see note)	EIF	
2204.21.66	Wines produced in Toscana [Tuscany], in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	12.00 GBP/hl (see note)	EIF	
2204.21.67	Wines produced in Trentino and Alto Adige, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	12.00 GBP/hl (see note)	EIF	
2204.21.68	Wines produced in Veneto, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	12.00 GBP/hl (see note)	EIF	
2204.21.69	Wines produced in Dão, Bairrada and Douro, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	12.00 GBP/hl (see note)	EIF	
2204.21.71	Wines produced in Navarra, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	12.00 GBP/hl (see note)	EIF	
2204.21.74	Wines produced in Penedés, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	12.00 GBP/hl (see note)	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2204.21.76	Wines produced in Rioja, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	12.00 GBP/hl (see note)	EIF	
2204.21.77	Wines produced in Valdepeñas, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine, semi-sparkling wine and white wine)	12.00 GBP/hl (see note)	EIF	
2204.21.78	Wines produced in EU, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than Bordeaux, Bourgogne, Beaujolais, Vallée du Rhône, Languedoc-Roussillon, Val de Loire, Sicilia, Piemonte, Toscana, Trentino, Alto Adige, Veneto, Dão, Bairrada, Douro, Navarra, Penedés, Rioja, Valdepeñas, sparkling wine, semi-sparkling wine and white wine)	12.00 GBP/hl (see note)	EIF	
2204.21.79	White wine produced in EU, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PGI (other than sparkling wine and semi-sparkling wine)	12.00 GBP/hl (see note)	EIF	
2204.21.80	Wine produced in EU, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PGI (other than sparkling wine, semi-sparkling wine and white wine)	12.00 GBP/hl (see note)	EIF	
2204.21.81	Varietal white wines without PDO and PGI, produced in EU, in containers holding <= 2 l and of an actual alcoholic strength of <=15% vol (other than sparkling wine and semi-sparkling wine)	12.00 GBP/hl (see note)	EIF	
2204.21.82	Varietal wines without PDO and PGI, produced in EU, in containers holding <= 2 l and of an actual alcoholic strength of <=15% vol (other than sparkling wine, semi-sparkling wine and white wine)	12.00 GBP/hl (see note)	EIF	
2204.21.83	White wines produced in EU, in containers holding <= 2 l and of an actual alcoholic strength of <=15% vol (other than sparkling wine, semi-sparkling wine and varietal wines)	12.00 GBP/hl (see note)	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2204.21.84	Wines produced in EU, in containers holding <= 2 l and of an actual alcoholic strength of <=15% vol (other than sparkling wine, semi-sparkling wine, white wine and varietal wines)	12.00 GBP/hl (see note)	EIF	
2204.21.85	Madeira and Setubal muscatel, in containers holding <= 2 l and of an actual alcoholic strength of > 15% vol, with PDO or PGI	13.00 GBP/hl (see note)	EIF	
2204.21.86	Sherry, in containers holding <= 2 l and of an actual alcoholic strength of > 15% vol, with PDO or PGI	13.00 GBP/hl (see note)	EIF	
2204.21.87	Marsala, in containers holding <= 2 l and of an actual alcoholic strength of > 15% vol, with PDO or PGI	17.00 GBP/hl (see note)	EIF	
2204.21.88	Samos and Muscat de Lemnos, in containers holding <= 2 l and of an actual alcoholic strength of > 15% vol, with PDO or PGI	17.00 GBP/hl (see note)	EIF	
2204.21.89	Port, in containers holding <= 2 l and of an actual alcoholic strength of > 15% vol, with PDO or PGI	13.00 GBP/hl (see note)	EIF	
2204.21.90	Wines produced in EU, in containers holding <= 2 l and of an actual alcoholic strength of > 15% vol, with PDO or PGI (other than Port, Madeira, Sherry, Marsala, Samos, Muscat de Lemnos and Setubal muscatel)	17.00 GBP/hl (see note)	EIF	
2204.21.91	Wines without PDO and PGI, produced in EU, in containers holding <= 2 l and of an actual alcoholic strength of > 15% vol	17.00 GBP/hl (see note)	EIF	
2204.21.93	White wines not produced in EU, in containers holding <= 2 l, with PDO or PGI (other than sparkling wine and semi-sparkling wine)	17.00 GBP/hl (see note)	EIF	
2204.21.94	Wines not produced in EU, in containers holding <= 2 l, with PDO or PGI (other than sparkling wine, semi-sparkling wine and white wine)	17.00 GBP/hl (see note)	EIF	
2204.21.95	Varietal white wines without PDO and PGI, not produced in EU, in containers holding <= 2 l (other than sparkling wine and semi-sparkling wine)	17.00 GBP/hl (see note)	EIF	
2204.21.96	Varietal wines without PDO and PGI, not produced in EU, in containers holding <= 2 l (other than sparkling wine, semi-sparkling wine and white wine)	17.00 GBP/hl (see note)	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2204.21.97	White wines not produced in EU, in containers holding <= 2 l (other than sparkling wine, semi-sparkling wine and varietal wines)	17.00 GBP/hl (see note)	EIF	
2204.21.98	Wines not produced in EU, in containers holding <= 2 l (other than sparkling wine, semi-sparkling wine, white wine and varietal wines)	17.00 GBP/hl (see note)	EIF	
2204.22.10	Wine of fresh grapes, incl. fortified wines, in bottles with "mushroom" stoppers held in place by ties or fastenings, holding > 2 l; wine otherwise put up with an excess pressure due to carbon dioxide in solution of >= 1 bar but < 3 bar measured at 20°C, in containers holding > 2 l but <= 10 l (excl. sparkling wine)	26.00 GBP/hl	EIF	
2204.22.22	Wines produced in Bordeaux, in containers holding > 2 l but <= 10 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine and semi-sparkling wine)	10.00 GBP/hl (see note)	EIF	
2204.22.23	Wines produced in Bourgogne "Burgundy", in containers holding > 2 l but <= 10 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine and semi-sparkling wine)	10.00 GBP/hl (see note)	EIF	
2204.22.24	Wines produced in Beaujolais, in containers holding > 2 l but <= 10 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine and semi-sparkling wine)	10.00 GBP/hl (see note)	EIF	
2204.22.26	Wines produced in Vallée du Rhône, in containers holding > 2 l but <= 10 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine and semi-sparkling wine)	10.00 GBP/hl (see note)	EIF	
2204.22.27	Wines produced in Languedoc-Roussillon, in containers holding > 2 l but <= 10 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine and semi-sparkling wine)	10.00 GBP/hl (see note)	EIF	
2204.22.28	Wines produced in Val de Loire "Loire Valley", in containers holding > 2 l but <= 10 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine and semi-sparkling wine)	10.00 GBP/hl (see note)	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2204.22.32	Wines produced in Piemonte "Piedmont", in containers holding > 2 l but <= 10 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine and semi-sparkling wine)	10.00 GBP/hl (see note)	EIF	
2204.22.33	Wines produced in Tokaj, in containers holding > 2 l but <= 10 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine and semi-sparkling wine)	10.00 GBP/hl (see note)	EIF	
2204.22.38	White wines produced in EU, in containers holding > 2 l but <= 10 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than Bordeaux, Bourgogne, Beaujolais, Vallée du Rhône, Languedoc-Roussillon, Val de Loire, Piemonte, Tokaj, sparkling wine and semi-sparkling wine)	10.00 GBP/hl (see note)	EIF	
2204.22.78	Wines produced in EU, in containers holding > 2 l but <= 10 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than Bordeaux, Bourgogne, Beaujolais, Vallée du Rhône, Languedoc-Roussillon, Val de Loire, Piemonte, Tokaj, sparkling wine, semi-sparkling wine and white wine)	10.00 GBP/hl (see note)	EIF	
2204.22.79	White wine of fresh grapes, produced in EU, in containers holding > 2 l but <= 10 l and of an actual alcoholic strength of <= 15% vol, with PGI (other than sparkling wine and semi-sparkling wine)	10.00 GBP/hl (see note)	EIF	
2204.22.80	Wines of fresh grapes, produced in EU, in containers holding > 2 l but <= 10 l and of an actual alcoholic strength of <= 15% vol, with PGI (other than sparkling wine, semi-sparkling wine and white wine)	10.00 GBP/hl (see note)	EIF	
2204.22.81	Varietal white wines without PDO and PGI, produced in EU, in containers holding > 2 l but <= 10 l and of an actual alcoholic strength of <=15% vol (other than sparkling wine and semi-sparkling wine)	10.00 GBP/hl (see note)	EIF	
2204.22.82	Varietal wines without PDO and PGI, produced in EU, in containers holding > 2 l but <= 10 l and of an actual alcoholic strength of <=15% vol (other than sparkling wine, semi-sparkling wine and white wine)	10.00 GBP/hl (see note)	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2204.22.83	White wines produced in EU, in containers holding > 2 l but <= 10 l and of an actual alcoholic strength of <=15% vol (other than sparkling wine, semi-sparkling wine and varietal wines)	10.00 GBP/hl (see note)	EIF	
2204.22.84	Wines produced in EU, in containers holding > 2 l but <= 10 l and of an actual alcoholic strength of <=15% vol (other than sparkling wine, semi-sparkling wine, white wine and varietal wines)	10.00 GBP/hl (see note)	EIF	
2204.22.85	Madeira and Setubal muscatel, in containers holding > 2 l but <= 10 l and of an actual alcoholic strength of > 15% vol, with PDO or PGI	10.00 GBP/hl (see note)	EIF	
2204.22.86	Sherry, in containers holding > 2 l but <= 10 l and of an actual alcoholic strength of > 15% vol, with PDO or PGI	10.00 GBP/hl (see note)	EIF	
2204.22.88	Samos and Muscat de Lemnos, in containers holding > 2 l but <= 10 l and of an actual alcoholic strength of > 15% vol, with PDO or PGI	17.00 GBP/hl (see note)	EIF	
2204.22.90	Wines produced in EU, in containers holding > 2 l but <= 10 l and of an actual alcoholic strength of > 15% vol, with PDO or PGI (other than Madeira, Sherry, Samos, Muscat de Lemnos and Setubal muscatel)	17.00 GBP/hl (see note)	EIF	
2204.22.91	Wines without PDO and PGI, produced in EU, in containers holding > 2 l but <= 10 l and of an actual alcoholic strength of > 15% vol	17.00 GBP/hl (see note)	EIF	
2204.22.93	White wines not produced in EU, in containers holding > 2 l but <= 10 l, with PDO or PGI (other than sparkling wine and semi-sparkling wine)	17.00 GBP/hl (see note)	EIF	
2204.22.94	Wines not produced in EU, in containers holding > 2 l but <= 10 l, with PDO or PGI (other than sparkling wine, semi-sparkling wine and white wine)	17.00 GBP/hl (see note)	EIF	
2204.22.95	Varietal white wines without PDO and PGI, not produced in EU, in containers holding > 2 l but <= 10 l (other than sparkling wine and semi-sparkling wine)	17.00 GBP/hl (see note)	EIF	
2204.22.96	Varietal wines without PDO and PGI, not produced in EU, in containers holding > 2 l but <= 10 l (other than sparkling wine, semi-sparkling wine and white wine)	17.00 GBP/hl (see note)	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2204.22.97	White wines not produced in EU, in containers holding > 2 l but <= 10 l (other than sparkling wine, semi-sparkling wine and varietal wines)	17.00 GBP/hl (see note)	EIF	
2204.22.98	Wines not produced in EU, in containers holding > 2 l but <= 10 l (other than sparkling wine, semi-sparkling wine, white wine and varietal wines)	17.00 GBP/hl (see note)	EIF	
2204.29.10	Wine of fresh grapes, incl. fortified wines, in bottles with "mushroom" stoppers held in place by ties or fastenings, holding > 2 l; wine otherwise put up with an excess pressure due to carbon dioxide in solution of >= 1 bar but < 3 bar measured at 20°C, in containers holding > 10 l (excl. sparkling wine)	26.00 GBP/hl	EIF	
2204.29.22	Wines produced in Bordeaux, in containers holding > 10 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine and semi-sparkling wine)	10.00 GBP/hl (see note)	EIF	
2204.29.23	Wines produced in Bourgogne "Burgundy", in containers holding > 10 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine and semi-sparkling wine)	10.00 GBP/hl (see note)	EIF	
2204.29.24	Wines produced in Beaujolais, in containers holding > 10 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine and semi-sparkling wine)	10.00 GBP/hl (see note)	EIF	
2204.29.26	Wines produced in Vallée du Rhône, in containers holding > 10 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine and semi-sparkling wine)	10.00 GBP/hl (see note)	EIF	
2204.29.27	Wines produced in Languedoc-Roussillon, in containers holding > 10 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine and semi-sparkling wine)	10.00 GBP/hl (see note)	EIF	
2204.29.28	Wines produced in Val de Loire "Loire Valley", in containers holding > 10 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine and semi-sparkling wine)	10.00 GBP/hl (see note)	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2204.29.32	Wines produced in Piemonte "Piedmont", in containers holding > 10 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than sparkling wine and semi-sparkling wine)	10.00 GBP/hl (see note)	EIF	
2204.29.38	White wines produced in EU, in containers holding > 10 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than Bordeaux, Bourgogne, Beaujolais, Vallée du Rhône, Languedoc-Roussillon, Val de Loire, Piemonte, sparkling wine and semi-sparkling wine)	10.00 GBP/hl (see note)	EIF	
2204.29.78	Wines produced in EU, in containers holding > 10 l and of an actual alcoholic strength of <= 15% vol, with PDO (other than Bordeaux, Bourgogne, Beaujolais, Vallée du Rhône, Languedoc-Roussillon, Val de Loire, Piemonte, sparkling wine, semi-sparkling wine and white wine)	10.00 GBP/hl (see note)	EIF	
2204.29.79	White wine of fresh grapes, produced in EU, in containers holding > 10 l and of an actual alcoholic strength of <= 15% vol, with PGI (other than sparkling wine and semi-sparkling wine)	10.00 GBP/hl (see note)	EIF	
2204.29.80	Wines of fresh grapes, produced in EU, in containers holding > 10 l and of an actual alcoholic strength of <= 15% vol, with PGI (other than sparkling wine, semi-sparkling wine and white wine)	10.00 GBP/hl (see note)	EIF	
2204.29.81	Varietal white wines without PDO and PGI, produced in EU, in containers holding > 10 l and of an actual alcoholic strength of <=15% vol (other than sparkling wine and semi-sparkling wine)	10.00 GBP/hl (see note)	EIF	
2204.29.82	Varietal wines without PDO and PGI, produced in EU, in containers holding > 10 l and of an actual alcoholic strength of <=15% vol (other than sparkling wine, semi-sparkling wine and white wine)	10.00 GBP/hl (see note)	EIF	
2204.29.83	White wines produced in EU, in containers holding > 10 l and of an actual alcoholic strength of <=15% vol (other than sparkling wine, semi-sparkling wine and varietal wines)	10.00 GBP/hl (see note)	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2204.29.84	Wines produced in EU, in containers holding > 10 l and of an actual alcoholic strength of <=15% vol (other than sparkling wine, semi-sparkling wine, white wine and varietal wines)	10.00 GBP/hl (see note)	EIF	
2204.29.85	Madeira and Setubal muscatel, in containers holding > 10 l and of an actual alcoholic strength of > 15% vol, with PDO or PGI	10.00 GBP/hl (see note)	EIF	
2204.29.86	Sherry, in containers holding > 10 l and of an actual alcoholic strength of > 15% vol, with PDO or PGI	10.00 GBP/hl (see note)	EIF	
2204.29.88	Samos and Muscat de Lemnos, in containers holding > 10 l and of an actual alcoholic strength of > 15% vol, with PDO or PGI	17.00 GBP/hl (see note)	EIF	
2204.29.90	Wines produced in EU, in containers holding > 10 l and of an actual alcoholic strength of > 15% vol, with PDO or PGI (other than Madeira, Sherry, Samos, Muscat de Lemnos and Setubal muscatel)	17.00 GBP/hl (see note)	EIF	
2204.29.91	Wines without PDO and PGI, produced in EU, in containers holding > 10 l and of an actual alcoholic strength of > 15% vol	17.00 GBP/hl (see note)	EIF	
2204.29.93	White wines not produced in EU, in containers holding > 10 l, with PDO or PGI (other than sparkling wine and semi-sparkling wine)	17.00 GBP/hl (see note)	EIF	
2204.29.94	Wines not produced in EU, in containers holding > 10 l, with PDO or PGI (other than sparkling wine, semi-sparkling wine and white wine)	17.00 GBP/hl (see note)	EIF	
2204.29.95	Varietal white wines without PDO and PGI, not produced in EU, in containers holding > 10 l (other than sparkling wine and semi-sparkling wine)	17.00 GBP/hl (see note)	EIF	
2204.29.96	Varietal wines without PDO and PGI, not produced in EU, in containers holding > 10 l (other than sparkling wine, semi-sparkling wine and white wine)	17.00 GBP/hl (see note)	EIF	
2204.29.97	White wines not produced in EU, in containers holding > 10 l (other than sparkling wine, semi-sparkling wine and varietal wines)	17.00 GBP/hl (see note)	EIF	
2204.29.98	Wines not produced in EU, in containers holding > 10 l (other than sparkling wine, semi-sparkling wine, white wine and varietal wines)	17.00 GBP/hl (see note)	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2204.30.10	Grape must, arrested otherwise than by addition of alcohol, of an actual alcoholic strength of > 1% vol (excl. grape must whose fermentation has been arrested by the addition of alcohol)	30.00%	EIF	
2204.30.92	Grape must, unfermented, concentrated within the meaning of Additional Note 7 to chapter 22, of a density $\leq 1,33 \text{ g/cm}^3$ at 20°C and of an actual alcoholic strength $\leq 1\% \text{ vol}$ but $> 0,5\% \text{ vol}$ (excl. grape must whose fermentation has been arrested by the addition of alcohol)	20.00%	EIF	
2204.30.94	Grape must, unfermented, non-concentrated, of a density $\leq 1,33 \text{ g/cm}^3$ at 20°C and of an actual alcoholic strength $\leq 1\% \text{ vol}$ but $> 0,5\% \text{ vol}$ (excl. grape must whose fermentation has been arrested by the addition of alcohol)	20.00%	EIF	
2204.30.96	Grape must, unfermented, concentrated within the meaning of Additional Note 7 to chapter 22, of a density $> 1,33 \text{ g/cm}^3$ at 20°C and of an actual alcoholic strength $\leq 1\% \text{ vol}$ but $> 0,5\% \text{ vol}$ (excl. grape must whose fermentation has been arrested by the addition of alcohol)	40.00%	EIF	
2204.30.98	Grape must, unfermented, non-concentrated, of a density $> 1,33 \text{ g/cm}^3$ at 20°C and of an actual alcoholic strength $\leq 1\% \text{ vol}$ but $> 0,5\% \text{ vol}$ (excl. grape must whose fermentation has been arrested by the addition of alcohol)	40.00%	EIF	
2205.10.10	Vermouth and other wine of fresh grapes, flavoured with plants or aromatic substances, in containers holding $\leq 2 \text{ l}$, of actual alcoholic strength of $\leq 18\% \text{ vol}$	0.00%	EIF	
2205.10.90	Vermouth and other wine of fresh grapes, flavoured with plants or aromatic substances, in containers holding $\leq 2 \text{ l}$, of actual alcoholic strength of $> 18\% \text{ vol}$	0.00%	EIF	
2205.90.10	Vermouth and other wine of fresh grapes, flavoured with plants or aromatic substances, in containers holding $> 2 \text{ l}$, of actual alcoholic strength of $\leq 18\% \text{ vol}$	0.00%	EIF	
2205.90.90	Vermouth and other wine of fresh grapes, flavoured with plants or aromatic substances, in containers holding $> 2 \text{ l}$, of actual alcoholic strength of $> 18\% \text{ vol}$	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2206.00.10	Piquette, obtained by grape marc	1.00 GBP/% vol/hl	EIF	
2206.00.31	Cider and perry, sparkling	16.00 GBP/hl	EIF	
2206.00.39	Mead and other fermented beverages and mixtures of fermented beverages and mixtures of fermented beverages with non-alcoholic beverages, sparkling, n.e.s.	16.00 GBP/hl	EIF	
2206.00.51	Cider and perry, not sparkling, in containers holding <= 2 l	6.40 GBP/hl	EIF	
2206.00.59	Mead and other fermented beverages and mixtures of fermented beverages and mixtures of fermented beverages with non-alcoholic beverages, not sparkling, in containers holding <= 2 l, n.e.s. (excl. wine of fresh grapes, grape must, vermouth and other wine of fresh grapes, with plants or aromatic substances, piquette, cider and perry)	6.40 GBP/hl	EIF	
2206.00.81	Cider and perry, not sparkling, in containers holding > 2 l	4.80 GBP/hl	EIF	
2206.00.89	Mead and other fermented beverages and mixtures of fermented beverages and mixtures of fermented beverages with non-alcoholic beverages, not sparkling, in containers holding > 2 l, n.e.s. (excl. wine of fresh grapes, grape must, vermouth and other wine of fresh grapes, with plants or aromatic substances, piquette, cider and perry)	4.80 GBP/hl	EIF	
2207.10.00	Undenatured ethyl alcohol, of actual alcoholic strength of >= 80%	16.00 GBP/hl	B8	
2207.20.00	Denatured ethyl alcohol and other spirits of any strength	8.50 GBP/hl	B8	
2208.20.12	Cognac, in containers holding <= 2 l	0.00%	EIF	
2208.20.14	Armagnac, in containers holding <= 2 l	0.00%	EIF	
2208.20.16	Brandy de Jerez, in containers holding <= 2 l	0.00%	EIF	
2208.20.18	Brandy/Weinbrand, in containers holding <= 2 l (excl. Brandy de Jerez and Armagnac)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2208.20.19	Spirits obtained by distilling grape wine, in containers holding <= 2 l (excl. Cognac, Armagnac and Brandy/Weinbrand)	0.00%	EIF	
2208.20.26	Grappa, in containers holding <= 2 l	0.00%	EIF	
2208.20.28	Spirits obtained by distilling grape marc, in containers holding <= 2 l (excl. Grappa)	0.00%	EIF	
2208.20.62	Cognac, in containers holding > 2 l	0.00%	EIF	
2208.20.66	Brandy/Weinbrand in containers holding > 2 l	0.00%	EIF	
2208.20.69	Spirits obtained by distilling grape wine, in containers holding > 2 l (incl. Armagnac, excl. Cognac and Brandy/Weinbrand)	0.00%	EIF	
2208.20.86	Grappa, in containers holding > 2 l	0.00%	EIF	
2208.20.88	Spirits obtained by distilling grape marc, in containers holding > 2 l (excl. Grappa)	0.00%	EIF	
2208.30.11	Bourbon whiskey, in containers holding <= 2 l	0.00%	EIF	
2208.30.19	Bourbon whiskey, in containers holding > 2 l	0.00%	EIF	
2208.30.30	Single malt Scotch whisky	0.00%	EIF	
2208.30.41	Blended malt Scotch whisky, in containers holding <= 2 l	0.00%	EIF	
2208.30.49	Blended malt Scotch whisky, in containers holding > 2 l	0.00%	EIF	
2208.30.61	Single grain and blended grain Scotch whisky, in containers holding <= 2 l	0.00%	EIF	
2208.30.69	Single grain and blended grain Scotch whisky, in containers holding > 2 l	0.00%	EIF	
2208.30.71	Scotch whisky, in containers holding <= 2 l (other than single malt, blended malt, single grain and blended grain whisky)	0.00%	EIF	
2208.30.79	Scotch whisky, in containers holding > 2 l (other than single malt, blended malt, single grain and blended grain whisky)	0.00%	EIF	
2208.30.82	Whisky, in containers holding <= 2 l (other than Bourbon whiskey and Scotch whisky)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2208.30.88	Whisky, in containers holding > 2 l (other than Bourbon whiskey and Scotch whisky)	0.00%	EIF	
2208.40.11	Rum with a content of volatile substances (other than ethyl and methyl alcohol) of >= 225 g/hl of pure alcohol "with a 10% tolerance", in containers holding <= 2 l	0.50 GBP/% vol/hl + 2.60 GBP/hl	B8	
2208.40.31	Rum and other spirits obtained by distilling fermented sugar-cane products, of a value > 6.60 GBP/l of pure alcohol, in containers holding <= 2 l (excl. rum with a content of volatile substances [other than ethyl and methyl alcohol] of >= 225 g/hl of pure alcohol "with a 10% tolerance")	0.00%	EIF	
2208.40.39	Rum and other spirits obtained by distilling fermented sugar-cane products, of a value <= 6.60 GBP/l of pure alcohol, in containers holding <= 2 l (excl. rum with a content of volatile substances [other than ethyl and methyl alcohol] of >= 225 g/hl of pure alcohol "with a 10% tolerance")	0.50 GBP/% vol/hl + 2.60 GBP/hl	B8	
2208.40.51	Rum with a content of volatile substances (other than ethyl and methyl alcohol) of >= 225 g/hl of pure alcohol "with a 10% tolerance", in containers holding > 2 l	0.50 GBP/% vol/hl	B8	
2208.40.91	Rum and other spirits obtained by distilling fermented sugar-cane products, of a value > 1.60 GBP/l of pure alcohol, in containers holding > 2 l (excl. rum with a content of volatile substances [other than ethyl and methyl alcohol] of >= 225 g/hl of pure alcohol "with a 10% tolerance")	0.00%	EIF	
2208.40.99	Rum and other spirits obtained by distilling fermented sugar-cane products, of a value <= 1.60 GBP/l of pure alcohol, in containers holding > 2 l (excl. rum with a content of volatile substances [other than ethyl and methyl alcohol] of >= 225 g/hl of pure alcohol "with a 10% tolerance")	0.50 GBP/% vol/hl	B8	
2208.50.11	Gin, in containers holding <= 2 l	0.00%	EIF	
2208.50.19	Gin, in containers holding > 2 l	0.00%	EIF	
2208.50.91	Geneva, in containers holding <= 2 l	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2208.50.99	Geneva, in containers holding > 2 l	0.00%	EIF	
2208.60.11	Vodka of an alcoholic strength of <= 45,4% vol, in containers holding <= 2 l	0.00%	EIF	
2208.60.19	Vodka of an alcoholic strength of <= 45,4% vol, in containers holding > 2 l	0.00%	EIF	
2208.60.91	Vodka of an alcoholic strength of > 45,4% vol, in containers holding <= 2 l	0.00%	EIF	
2208.60.99	Vodka of an alcoholic strength of > 45,4% vol, in containers holding > 2 l	0.00%	EIF	
2208.70.10	Liqueurs and cordials, in containers holding <= 2 l	0.00%	EIF	
2208.70.90	Liqueurs and cordials, in containers holding > 2 l	0.00%	EIF	
2208.90.11	Arrack, in containers holding <= 2 l	0.00%	EIF	
2208.90.19	Arrack, in containers holding > 2 l	0.00%	EIF	
2208.90.33	Plum, pear or cherry spirit, in containers holding <= 2 l	0.00%	EIF	
2208.90.38	Plum, pear or cherry spirit, in containers holding > 2 l	0.00%	EIF	
2208.90.41	Ouzo, in containers holding <= 2 l	0.00%	EIF	
2208.90.45	Calvados, in containers holding <= 2 l	0.00%	EIF	
2208.90.48	Spirits distilled from fruit, in containers holding <= 2 l (excl. plum, pear or cherry spirit and Calvados)	0.00%	EIF	
2208.90.54	Tequila in containers holding <= 2 l	0.00%	EIF	
2208.90.56	Spirits in containers holding <= 2 l (excl. spirits distilled from grape wine or grape marc, whisky, rum and other spirits obtained by distilling fermented sugar-cane products, gin, geneva, arrack, vodka, liqueurs and cordials, ouzo, spirits distilled from fruit, and tequila)	0.00%	EIF	
2208.90.69	Spirituous beverages, in containers holding <= 2 l (excl. ouzo, spirits, liqueurs and cordials)	0.00%	EIF	
2208.90.71	Spirits distilled from fruit, in containers holding > 2 l (excl. spirits distilled from grape wine or grape marc, plum, pear or cherry)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2208.90.75	Tequila in containers holding > 2 l	0.00%	EIF	
2208.90.77	Spirits in containers holding > 2 l (excl. spirits obtained by distilling grape wine or grape marc, whiskies, rum and other spirits obtained by distilling fermented sugar-cane products, gin, geneva, arrack, vodka, liqueurs and cordials, ouzo, spirits distilled from fruit and tequila)	0.00%	EIF	
2208.90.78	Spirituuous beverages, in containers holding > 2 l (excl. spirits, liqueurs and cordials and ouzo)	0.00%	EIF	
2208.90.91	Undenatured ethyl alcohol, of an alcoholic strength of < 80% vol, in containers holding <= 2 l	0.80 GBP/% vol/hl + 5.30 GBP/hl	B8	
2208.90.99	Undenatured ethyl alcohol, of an alcoholic strength of < 80% vol, in containers holding > 2 l	0.80 GBP/% vol/hl	B8	
2209.00.11	Wine vinegar, in containers holding <= 2 l	5.30 GBP/hl	EIF	
2209.00.19	Wine vinegar, in containers holding > 2 l	4.00 GBP/hl	EIF	
2209.00.91	Vinegar and substitutes for vinegar obtained from acetic acid, in containers holding <= 2 l (excl. wine vinegar)	4.20 GBP/hl	EIF	
2209.00.99	Vinegar and substitutes for vinegar obtained from acetic acid, in containers holding > 2 l (excl. wine vinegar)	3.20 GBP/hl	EIF	
2301.10.00	Flours, meals and pellets, of meat or offal, unfit for human consumption; greaves	0.00%	EIF	
2301.20.00	Flours, meals and pellets of fish or crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	0.00%	EIF	
2302.10.10	Bran, sharps and other residues of maize, whether or not in the form of pellets, derived from sifting, milling or other working, with starch content of <= 35%	36.00 GBP/1000kg	EIF	
2302.10.90	Bran, sharps and other residues of maize, whether or not in the form of pellets, derived from sifting, milling or other working, with starch content of > 35%	74.00 GBP/1000kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2302.30.10	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of wheat, with a starch content of $\leq 28\%$ by weight, and of which the proportion that passes through a sieve with an aperture of 0,2 mm is $\leq 10\%$ by weight or alternatively the proportion that passes through the sieve has an ash content, calculated on the dry product, of $\geq 1,5\%$ by weight	36.00 GBP/1000kg	EIF	
2302.30.90	Bran, sharps and other residues of wheat, whether or not in the form of pellets, derived from sifting, milling or other working (excl. those with starch content of $\leq 28\%$, provided that either $\leq 10\%$ passes through a sieve with an aperture of 0,2 mm or if $> 10\%$ passes through, the proportion that passes through the sieve has an ash content, calculated on the dry product, of $\geq 1,5\%$ by weight)	74.00 GBP/1000kg	EIF	
2302.40.02	Bran, sharps and other residues of rice, whether or not in the form of pellets, derived from sifting, milling or other working, with starch content of $\leq 35\%$	36.00 GBP/1000kg	EIF	
2302.40.08	Bran, sharps and other residues of rice, whether or not in the form of pellets, derived from sifting, milling or other working, with starch content of $> 35\%$	74.00 GBP/1000kg	EIF	
2302.40.10	Bran, sharps and other residues, in the form of pellets or not, derived from the sifting, milling or other working of cereals, with a starch content $\leq 28\%$ by weight, and of which $\leq 10\%$ by weight passes through a sieve with an aperture of 0,2 mm or, if $> 10\%$ passes through, the proportion that passes through the sieve has an ash content, calculated on the dry product, of $\geq 1,5\%$ by weight (excl. bran, sharps and other residues of maize, rice or wheat)	36.00 GBP/1000kg	EIF	
2302.40.90	Bran, sharps and other residues of cereals, whether or not in the form of pellets, derived from sifting, milling or other working (excl. those of maize, rice and wheat and those with a starch content of $\leq 28\%$, provided that either $\leq 10\%$ passes through a sieve with an aperture of 0,2 mm or, if $> 10\%$ passes through, the proportion that passes through has an ash content of $\geq 1,5\%$)	74.00 GBP/1000kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2302.50.00	Bran, sharps and other residues of leguminous plants, whether or not in the form of pellets, derived from sifting, milling or other working	4.00%	EIF	
2303.10.11	Residues from the manufacture of starch from maize, of a protein content, calculated on the dry product, of > 40% by weight (excl. concentrated steeping liquors)	267.00 GBP/1000kg	EIF	
2303.10.19	Residues from the manufacture of starch from maize, of a protein content, calculated on the dry product, of <= 40% by weight (excl. concentrated steeping liquors)	0.00%	EIF	
2303.10.90	Residues of starch manufacture and similar residues, incl. concentrated steeping liquors (excl. of starch from maize)	0.00%	EIF	
2303.20.10	Beet-pulp	0.00%	EIF	
2303.20.90	Bagasse and other waste of sugar manufacture (excl. beet pulp)	0.00%	EIF	
2303.30.00	Brewing or distilling dregs and waste	0.00%	EIF	
2304.00.00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	0.00%	EIF	
2305.00.00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil	0.00%	EIF	
2306.10.00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of cotton seeds	0.00%	EIF	
2306.20.00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of linseed	0.00%	EIF	
2306.30.00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of sunflower seeds	0.00%	EIF	
2306.41.00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of low erucic acid rape or colza seeds "yielding a fixed	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	oil which has an erucic acid content of < 2% and yielding a solid component of glucosinolates of < 30 micromoles/g"			
2306.49.00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of high erucic acid rape or colza seeds "yielding a fixed oil which has an erucic acid content of >= 2% and yielding a solid component of glucosinolates of >= 30 micromoles/g"	0.00%	EIF	
2306.50.00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of coconut or copra	0.00%	EIF	
2306.60.00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of palm nuts or kernels	0.00%	EIF	
2306.90.05	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils from maize "corn" germ	0.00%	EIF	
2306.90.11	Oilcake and other solid residues from the extraction of olive oil, whether or not ground or in the form of pellets, containing <= 3% olive oil	0.00%	EIF	
2306.90.19	Oilcake and other solid residues from the extraction of olive oil, whether or not ground or in the form of pellets, containing > 3% olive oil	0.00%	EIF	
2306.90.90	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils (excl. of cotton seeds, linseed, sunflower seeds, rape or colza seeds, coconut or copra, palm nuts or kernels, germ of maize, and from the extraction of olive, soya-bean and groundnut oil)	0.00%	EIF	
2307.00.11	Wine lees, having a total alcoholic strength of <= 7,9% mas and a dry matter content >= 25% by weight	0.00%	EIF	
2307.00.19	Wine lees (excl. wine lees having a total alcoholic strength of <= 7,9% and a dry matter content of >= 25% by weight)	0.00%	EIF	
2307.00.90	Argol	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2308.00.11	Grape marc, of a kind used in animal feeding, whether or not in the form of pellets, having a total alcoholic strength of $\leq 4,3\%$ mas and a dry matter content of $\geq 40\%$ by weight	0.00%	EIF	
2308.00.19	Grape marc, of a kind used in animal feeding, whether or not in the form of pellets (excl. grape marc having a total alcoholic strength of $\leq 4,3\%$ mas and a dry matter content of $\geq 40\%$ by weight)	0.00%	EIF	
2308.00.40	Acorns and horse-chestnuts and pomace or marc of fruit, for animal feeding, whether or not in the form of pellets (excl. grape marc)	0.00%	EIF	
2308.00.90	Maize stalks, maize leaves, fruit peel and other vegetable materials, waste, residues and by-products for animal feeding, whether or not in the form of pellets, n.e.s. (excl. acorns, horse-chestnuts and pomace or marc of fruit)	0.00%	EIF	
2309.10.11	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing no starch or no milk products or containing $\leq 10\%$ starch and $< 10\%$ by weight of milk products	0.00%	EIF	
2309.10.13	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing no starch or containing $\leq 10\%$ starch and $\geq 10\%$ but $< 50\%$ by weight of milk products	416.00 GBP/1000kg	B8	
2309.10.15	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing no starch or containing $\leq 10\%$ starch and $\geq 50\%$ but $< 75\%$ by weight of milk products	610.00 GBP/1000kg	B8	
2309.10.19	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing no starch or containing $\leq 10\%$ starch and $\geq 75\%$ by weight of milk products	793.00 GBP/1000kg	B8	
2309.10.31	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing $> 10\%$ but $\leq 30\%$ of starch and no milk products or $< 10\%$ by weight of milk products	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2309.10.33	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 10% but <= 30% of starch and >= 10% but < 50% by weight of milk products	443.00 GBP/1000kg	B8	
2309.10.39	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 10% but <= 30% of starch and >= 50% by weight of milk products	743.00 GBP/1000kg	B8	
2309.10.51	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 30% of starch and no milk products or < 10% by weight of milk products	85.00 GBP/1000kg	B8	
2309.10.53	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 30% of starch and >= 10% but < 50% by weight of milk products	482.00 GBP/1000kg	B8	
2309.10.59	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 30% of starch and >= 50% by weight of milk products	610.00 GBP/1000kg	B8	
2309.10.70	Dog or cat food put up for retail sale, containing no starch, glucose, maltodextrine or maltodextrine syrup, but containing milk products	793.00 GBP/1000kg	B8	
2309.10.90	Dog or cat food put up for retail sale, containing no starch, glucose, maltodextrine or maltodextrine syrup, nor milk products	8.00%	EIF	
2309.90.10	Fish or marine mammal solubles, to supplement feedingstuffs produced in the agricultural sector	2.00%	EIF	
2309.90.20	Residues from the manufacture of starch from maize referred to in Additional Note 5 to chapter 23, of a kind used in animal feeding (excl. dog or cat food put up for retail sale)	0.00%	EIF	
2309.90.31	Preparations, incl. premixes, for animal food, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing no starch or no milk products	19.00 GBP/1000kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	or containing <= 10% starch and < 10% by weight of milk products (excl. dog or cat food put up for retail sale)			
2309.90.33	Preparations, incl. premixes, for animal food, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing no starch or containing <= 10% starch and >= 10% but < 50% by weight of milk products (excl. dog or cat food put up for retail sale)	416.00 GBP/1000kg	EIF	
2309.90.35	Preparations, incl. premixes, for animal food, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing no starch or containing <= 10% starch and >= 50% but < 75% by weight of milk products (excl. dog or cat food put up for retail sale)	610.00 GBP/1000kg	EIF	
2309.90.39	Preparations, incl. premixes, for animal food, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing no starch or containing <= 10% starch and >= 75% by weight of milk products (excl. dog or cat food put up for retail sale)	793.00 GBP/1000kg	EIF	
2309.90.41	Preparations, incl. premixes, for animal food, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 10% but <= 30% of starch and no milk products or < 10% by weight of milk products (excl. dog or cat food put up for retail sale)	46.00 GBP/1000kg	EIF	
2309.90.43	Preparations, incl. premixes, for animal food, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 10% but <= 30% of starch and >= 10% but < 50% by weight of milk products (excl. dog or cat food put up for retail sale)	443.00 GBP/1000kg	EIF	
2309.90.49	Preparations, incl. premixes, for animal food, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 10% but <= 30% of starch and >= 50% by weight of milk products (excl. dog or cat food put up for retail sale)	743.00 GBP/1000kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2309.90.51	Preparations, incl. premixes, for animal food, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 30% of starch and no milk products or < 10% by weight of milk products (excl. dog or cat food put up for retail sale)	85.00 GBP/1000kg	EIF	
2309.90.53	Preparations, incl. premixes, for animal food, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 30% of starch and >= 10% but < 50% by weight of milk products (excl. dog or cat food put up for retail sale)	482.00 GBP/1000kg	EIF	
2309.90.59	Preparations, incl. premixes, for animal food, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 30% of starch and >= 50% by weight of milk products (excl. dog or cat food put up for retail sale)	610.00 GBP/1000kg	EIF	
2309.90.70	Preparations, incl. premixes, for animal food, containing no starch, glucose, maltodextrine or maltodextrine syrup, but containing milk products (excl. dog or cat food put up for retail sale)	793.00 GBP/1000kg	EIF	
2309.90.91	Beet-pulp with added molasses of a kind used in animal feeding	12.00%	EIF	
2309.90.96	Preparations of a kind used in animal feeding, containing no starch, glucose, glucose syrup, maltodextrine, maltodextrine syrup nor milk products (excl. dog or cat food put up for retail sale, fish or marine mammal solubles, residues from the manufacture of starch from maize referred to in Additional Note 5 to chapter 23, beet-pulp with added molasses, and premixes)	8.00%	EIF	
2401.10.35	Light air-cured tobacco, unstemmed or unstripped	18.00 GBP/100kg	EIF	
2401.10.60	Sun-cured oriental type tobacco, unstemmed or unstripped	18.00 GBP/100kg	EIF	
2401.10.70	Dark air-cured tobacco, unstemmed or unstripped	18.00 GBP/100kg	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2401.10.85	Flue-cured tobacco, unstemmed or unstripped	18.00 GBP/100kg	EIF	
2401.10.95	Tobacco, unstemmed or unstripped (excl. light air-cured, sun-cured oriental, dark air-cured and flue-cured tobacco)	18.00 GBP/100kg	EIF	
2401.20.35	Partly or wholly stemmed or stripped light air-cured tobacco, otherwise unmanufactured	18.00 GBP/100kg	EIF	
2401.20.60	Partly or wholly stemmed or stripped sun-cured oriental type tobacco, otherwise unmanufactured	18.00 GBP/100kg	EIF	
2401.20.70	Partly or wholly stemmed or stripped dark air-cured tobacco, otherwise unmanufactured	18.00 GBP/100kg	EIF	
2401.20.85	Partly or wholly stemmed or stripped flue-cured tobacco, otherwise unmanufactured	18.00 GBP/100kg	EIF	
2401.20.95	Partly or wholly stemmed or stripped tobacco, otherwise unmanufactured (excl. light air-cured, sun-cured oriental, dark air-cured and flue-cured tobacco)	18.00 GBP/100kg	EIF	
2401.30.00	Tobacco refuse	18.00 GBP/100kg	EIF	
2402.10.00	Cigars, cheroots and cigarillos containing tobacco	25.00%	EIF	
2402.20.10	Cigarettes, containing tobacco and cloves	10.00%	EIF	
2402.20.90	Cigarettes, containing tobacco (excl. containing cloves)	50.00%	EIF	
2402.90.00	Cigars, cheroots, cigarillos and cigarettes consisting wholly of tobacco substitutes	50.00%	EIF	
2403.11.00	Water-pipe tobacco (excl. tobacco-free. See subheading note 1.)	70.00%	EIF	
2403.19.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion, in immediate packings of a net content of ≤ 500 g (excl. water-pipe tobacco containing tobacco)	70.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2403.19.90	Smoking tobacco, whether or not containing tobacco substitutes in any proportion, in immediate packings of a net content of > 500 g (excl. water-pipe tobacco containing tobacco)	70.00%	EIF	
2403.91.00	Tobacco, "homogenised" or "reconstituted" from finely-chopped tobacco leaves, tobacco refuse or tobacco dust	16.00%	EIF	
2403.99.10	Chewing tobacco and snuff	40.00%	EIF	
2403.99.90	Manufactured tobacco and tobacco substitutes, and tobacco powder, tobacco extracts and essences (excl. chewing tobacco, snuff, cigars, cheroots, cigarillos and cigarettes, smoking tobacco whether or not containing tobacco substitutes in any proportion, "homogenised" or "reconstituted" tobacco, nicotine extracted from the tobacco plant and insecticides manufactured from tobacco extracts and essences)	16.00%	EIF	
2501.00.10	Sea water and salt liquors	0.00%	EIF	
2501.00.31	Salt for chemical transformation "separation of Na from Cl" for the manufacture of other products	0.00%	EIF	
2501.00.51	Salt, denatured or for other industrial uses, incl. refining (excl. for chemical transformation or preservation or preparation of foodstuffs for human or animal consumption)	0.00%	EIF	
2501.00.91	Salt suitable for human consumption	0.00%	EIF	
2501.00.99	Salt and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents (excl. table salt, salt for chemical transformation "separation of Na from Cl", denatured salt and salt for other industrial uses)	0.00%	EIF	
2502.00.00	Unroasted iron pyrites	0.00%	EIF	
2503.00.10	Crude or unrefined sulphur (excl. sublimed sulphur, precipitated sulphur and colloidal sulphur)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2503.00.90	Sulphur of all kinds (excl. crude or unrefined, and sublimed sulphur, precipitated sulphur and colloidal sulphur)	0.00%	EIF	
2504.10.00	Natural graphite in powder or in flakes	0.00%	EIF	
2504.90.00	Natural graphite (excl. in powder or in flakes)	0.00%	EIF	
2505.10.00	Silica sands and quartz sands, whether or not coloured	0.00%	EIF	
2505.90.00	Natural sands of all kinds, whether or not coloured (excl. silica sands, quartz sands, gold- and platinum-bearing sands, zircon, rutile and ilmenite sands, monazite sands, and tar or asphalt sands)	0.00%	EIF	
2506.10.00	Quartz (excl. quartz sands)	0.00%	EIF	
2506.20.00	Quartzite, merely cut, by sawing or otherwise, in blocks or slabs of a square or rectangular shape	0.00%	EIF	
2507.00.20	Kaolin	0.00%	EIF	
2507.00.80	Kaolinic clays (other than kaolin)	0.00%	EIF	
2508.10.00	Bentonite	0.00%	EIF	
2508.30.00	Fireclay (excl. kaolin and other kaolinic clays and expanded clay)	0.00%	EIF	
2508.40.00	Clays (excl. fireclay, bentonite, kaolin and other kaolinic clays and expanded clay)	0.00%	EIF	
2508.50.00	Andalusite, kyanite and sillimanite	0.00%	EIF	
2508.60.00	Mullite	0.00%	EIF	
2508.70.00	Chamotte or dinas earths	0.00%	EIF	
2509.00.00	Chalk	0.00%	EIF	
2510.10.00	Natural calcium phosphates and natural aluminium calcium phosphates, natural and phosphatic chalk, unground	0.00%	EIF	
2510.20.00	Natural calcium phosphates and natural aluminium calcium phosphates, natural and phosphatic chalk, ground	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2511.10.00	Natural barium sulphate "barytes"	0.00%	EIF	
2511.20.00	Natural barium carbonate "witherite", whether or not calcined (excl. barium oxide)	0.00%	EIF	
2512.00.00	Siliceous fossil meals, e.g. kieselguhr, tripolite and diatomite, and similar siliceous earths, whether or not calcined, of an apparent specific gravity of ≤ 1	0.00%	EIF	
2513.10.00	Pumice stone	0.00%	EIF	
2513.20.00	Emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated	0.00%	EIF	
2514.00.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a square or rectangular shape; slate powder and slate refuse	0.00%	EIF	
2515.11.00	Marble and travertine, crude or roughly trimmed	0.00%	EIF	
2515.12.00	Marble and travertine, merely cut, by sawing or otherwise, into blocks or slabs of a square or rectangular shape	0.00%	EIF	
2515.20.00	Ecaussine and other calcareous monumental or building stone of an apparent specific gravity of $\geq 2,5$, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a square or rectangular shape (excl. in the form of granules, chippings or powder, and marble and travertine)	0.00%	EIF	
2516.11.00	Granite, crude or roughly trimmed (excl. already with the characteristics of setts, curbstones and flagstones)	0.00%	EIF	
2516.12.00	Granite, merely cut, by sawing or otherwise, into blocks or slabs of a square or rectangular shape (excl. already with the characteristics of setts, curbstones and flagstones)	0.00%	EIF	
2516.20.00	Sandstone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a square or rectangular shape (excl. already with the characteristics of setts, curbstones and flagstones)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2516.90.00	Porphyry, basalt and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a square or rectangular shape (excl. in the form of granules, chippings or powder, or already with the characteristics of setts, curbstones and flagstones, monumental or building stone of an apparent specific gravity of $\geq 2,5$, granite and sandstone)	0.00%	EIF	
2517.10.10	Pebbles and gravel for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	0.00%	EIF	
2517.10.20	Broken or crushed dolomite and limestone flux, for concrete aggregates, for road metalling or for railway or other ballast	0.00%	EIF	
2517.10.80	Broken or crushed stone, for concrete aggregates, for road metalling or for railway or other ballast, whether or not heat-treated (excl. pebbles, gravel, flint and shingle, broken or crushed dolomite and limestone flux)	0.00%	EIF	
2517.20.00	Macadam of slag, dross or similar industrial waste, whether or not incorporating pebbles, gravel, shingle and flint for concrete aggregates, for road metalling or for railway or other ballast	0.00%	EIF	
2517.30.00	Tarred macadam	0.00%	EIF	
2517.41.00	Marble granules, chippings and powder, whether or not heat-treated	0.00%	EIF	
2517.49.00	Granules, chippings and powder, whether or not heat-treated, of travertine, ecaussine, alabaster, basalt, granite, sandstone, porphyry, syenite, lava, gneiss, trachyte and other rocks of heading 2515 and 2516 (excl. marble)	0.00%	EIF	
2518.10.00	Crude dolomite, not calcined or not sintered, incl. dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular "incl. square" shape (excl. broken or crushed dolomite for concrete aggregates, road metalling or railway or other ballast)	0.00%	EIF	
2518.20.00	Calcined or sintered dolomite (excl. broken or crushed dolomite for concrete aggregates, road metalling or railway or other ballast)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2518.30.00	Dolomite ramming mix	0.00%	EIF	
2519.10.00	Natural magnesium carbonate "magnesite"	0.00%	EIF	
2519.90.10	Magnesium oxide, whether or not pure (excl. calcined natural magnesium carbonate)	0.00%	EIF	
2519.90.30	Dead-burned "sintered" magnesia, whether or not containing small quantities of other oxides added before sintering	0.00%	EIF	
2519.90.90	Fused magnesia	0.00%	EIF	
2520.10.00	Gypsum; anhydrite	0.00%	EIF	
2520.20.00	Plasters consisting of calcined gypsum or calcium sulphate, whether or not coloured, with or without small quantities of accelerators or retarders	0.00%	EIF	
2521.00.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	0.00%	EIF	
2522.10.00	Quicklime	0.00%	EIF	
2522.20.00	Slaked lime	0.00%	EIF	
2522.30.00	Hydraulic lime (excl. pure calcium oxide and calcium hydroxide)	0.00%	EIF	
2523.10.00	Cement clinkers	0.00%	EIF	
2523.21.00	White portland cement, whether or not artificially coloured	0.00%	EIF	
2523.29.00	Portland cement (excl. white, whether or not artificially coloured)	0.00%	EIF	
2523.30.00	Aluminous cement	0.00%	EIF	
2523.90.00	Cement, whether or not coloured (excl. portland cement and aluminous cement)	0.00%	EIF	
2524.10.00	Crocidolite asbestos (excl. products made from crocidolite)	0.00%	EIF	
2524.90.00	Asbestos (excl. crocidolite and products made from asbestos)	0.00%	EIF	
2525.10.00	Crude mica and mica rifted into sheets or splittings	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2525.20.00	Mica powder	0.00%	EIF	
2525.30.00	Mica waste	0.00%	EIF	
2526.10.00	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a square or rectangular shape, and talc, uncrushed or unpowdered	0.00%	EIF	
2526.20.00	Natural steatite and talc, crushed or powdered	0.00%	EIF	
2528.00.00	Borates, natural, and concentrates thereof, whether or not calcined, and natural boric acids containing \leq 85% of H ₃ BO ₃ calculated on the dry weight (excl. borates separated from natural brine)	0.00%	EIF	
2529.10.00	Feldspar	0.00%	EIF	
2529.21.00	Fluorspar containing by weight \leq 97% calcium fluoride	0.00%	EIF	
2529.22.00	Fluorspar containing by weight $>$ 97% calcium fluoride	0.00%	EIF	
2529.30.00	Leucite, nepheline and nepheline syenite	0.00%	EIF	
2530.10.00	Vermiculite, perlite and chlorites, unexpanded	0.00%	EIF	
2530.20.00	Kieserite and epsomite "natural magnesium sulphates"	0.00%	EIF	
2530.90.00	Arsenic sulfides, alunite, pozzuolana, earth colours and other mineral substances, n.e.s.	0.00%	EIF	
2601.11.00	Non-agglomerated iron ores and concentrates (excl. roasted iron pyrites)	0.00%	EIF	
2601.12.00	Agglomerated iron ores and concentrates (excl. roasted iron pyrites)	0.00%	EIF	
2601.20.00	Roasted iron pyrites	0.00%	EIF	
2602.00.00	Manganese ores and concentrates, incl. ferruginous manganese ores and concentrates, with a manganese content of \geq 20%, calculated on the dry weight	0.00%	EIF	
2603.00.00	Copper ores and concentrates	0.00%	EIF	
2604.00.00	Nickel ores and concentrates	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2605.00.00	Cobalt ores and concentrates	0.00%	EIF	
2606.00.00	Aluminium ores and concentrates	0.00%	EIF	
2607.00.00	Lead ores and concentrates	0.00%	EIF	
2608.00.00	Zinc ores and concentrates	0.00%	EIF	
2609.00.00	Tin ores and concentrates	0.00%	EIF	
2610.00.00	Chromium ores and concentrates	0.00%	EIF	
2611.00.00	Tungsten ores and concentrates	0.00%	EIF	
2612.10.10	Uranium ores and pitchblende, with a uranium content of > 5% by weight	0.00%	EIF	
2612.10.90	Uranium ores and concentrates (excl. uranium ores and pitchblende, with a uranium content of > 5% by weight)	0.00%	EIF	
2612.20.10	Monazite; urano-thorianite and other thorium ores, with a thorium content of > 20% by weight	0.00%	EIF	
2612.20.90	Thorium ores and concentrates (excl. monazite, urano-thorianite and other thorium ores and concentrates, with a thorium content of > 20% by weight)	0.00%	EIF	
2613.10.00	Roasted molybdenum ores and concentrates	0.00%	EIF	
2613.90.00	Molybdenum ores and concentrates (excl. roasted)	0.00%	EIF	
2614.00.00	Titanium ores and concentrates	0.00%	EIF	
2615.10.00	Zirconium ores and concentrates	0.00%	EIF	
2615.90.00	Niobium, tantalum or vanadium ores and concentrates	0.00%	EIF	
2616.10.00	Silver ores and concentrates	0.00%	EIF	
2616.90.00	Precious-metal ores and concentrates (excl. silver ores and concentrates)	0.00%	EIF	
2617.10.00	Antimony ores and concentrates	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2617.90.00	Ores and concentrates (excl. iron, manganese, copper, nickel, cobalt, aluminium, lead, zinc, tin, chromium, tungsten, uranium, thorium, molybdenum, titanium, niobium, tantalum, vanadium, zirconium, precious-metal or antimony ores and concentrates)	0.00%	EIF	
2618.00.00	Granulated slag "slag sand" from the manufacture of iron or steel	0.00%	EIF	
2619.00.20	Waste from the manufacture of iron or steel suitable for the recovery of iron or manganese	0.00%	EIF	
2619.00.90	Slag, dross, scalings and other waste from the manufacture of iron or steel (excl. granulated slag, waste suitable for the recovery of iron or manganese)	0.00%	EIF	
2620.11.00	Hard zinc spelter	0.00%	EIF	
2620.19.00	Slag, ash and residues containing mainly zinc (excl. hard zinc spelter)	0.00%	EIF	
2620.21.00	Leaded gasoline sludges and leaded anti-knock compound sludges, obtained from storage tanks of leaded gasoline and leaded anti-knock compounds and containing mainly lead, lead compounds and iron oxide	0.00%	EIF	
2620.29.00	Slag, ash and residues containing mainly lead (excl. leaded gasoline sludges and leaded anti-knock compound sludges)	0.00%	EIF	
2620.30.00	Slag, ash and residues containing mainly copper	0.00%	EIF	
2620.40.00	Slag, as and residues containing mainly aluminium	0.00%	EIF	
2620.60.00	Slag, ash and residues, containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds (excl. those from the manufacture of iron or steel)	0.00%	EIF	
2620.91.00	Slag, ash and residues, containing antimony, beryllium, cadmium, chromium or their mixtures (excl. those from the manufacture of iron or steel)	0.00%	EIF	
2620.99.10	Slag, ash and residues containing mainly nickel	0.00%	EIF	
2620.99.20	Slag, ash and residues containing mainly niobium or tantalum	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2620.99.40	Slag, ash and residues containing mainly tin	0.00%	EIF	
2620.99.60	Slag, ash and residues containing mainly titanium	0.00%	EIF	
2620.99.95	Slag, ash and residues containing metals or metal compounds (excl. those from the manufacture of iron or steel and those containing primarily zinc, lead, copper, aluminium, nickel, niobium, tantalum, tin or titanium, those containing arsenic, mercury, thallium or their mixtures of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds and those containing antimony, beryllium, cadmium, chromium or their mixtures)	0.00%	EIF	
2621.10.00	Ash and residues from the incineration of municipal waste	0.00%	EIF	
2621.90.00	Slag and ash, incl. seaweed ash "kelp" (excl. slag, incl. granulated, from the manufacture of iron or steel, ashes and residues containing arsenic, metals or metal compounds and those from the incineration of municipal waste)	0.00%	EIF	
2701.11.00	Anthracite, whether or not pulverised, non-agglomerated	0.00%	EIF	
2701.12.10	Coking coal, whether or not pulverised, non-agglomerated	0.00%	EIF	
2701.12.90	Bituminous coal, whether or not pulverised, non-agglomerated (excl. coking)	0.00%	EIF	
2701.19.00	Coal, whether or not pulverised, non-agglomerated (excl. anthracite and bituminous coal)	0.00%	EIF	
2701.20.00	Briquettes, ovoids and similar solid fuels manufactured from coal	0.00%	EIF	
2702.10.00	Lignite, whether or not pulverised, non-agglomerated (excl. jet)	0.00%	EIF	
2702.20.00	Agglomerated lignite (excl. jet)	0.00%	EIF	
2703.00.00	Peat, incl. peat litter, whether or not agglomerated	0.00%	EIF	
2704.00.10	Coke and semi-coke of coal, whether or not agglomerated	0.00%	EIF	
2704.00.30	Coke and semi-coke of lignite, whether or not agglomerated	0.00%	EIF	
2704.00.90	Coke and semi-coke of peat, whether or not agglomerated; retort carbon	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2705.00.00	Coal gas, water gas, producer gas, lean gas and similar gases (excl. petroleum gases and other gaseous hydrocarbons)	0.00%	EIF	
2706.00.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, incl. reconstituted tars	0.00%	EIF	
2707.10.00	Benzol "benzene" containing > 50% of benzene (excl. chemically defined)	0.00%	EIF	
2707.20.00	Toluol "toluene" containing > 50% of toluene (excl. chemically defined)	0.00%	EIF	
2707.30.00	Xylol "xylenes" containing > 50% of xylenes (excl. chemically defined)	0.00%	EIF	
2707.40.00	Naphthalene containing > 50% of naphthalene (excl. chemically defined)	0.00%	EIF	
2707.50.00	Aromatic hydrocarbon mixtures of which \geq 65% by volume, incl. losses, distils at 250°C by the ASTM D 86 method (excl. chemically defined compounds)	0.00%	EIF	
2707.91.00	Creosote oils (excl. chemically defined)	0.00%	EIF	
2707.99.11	Crude light oils from the distillation of high temperature coal tars, of which \geq 90% by volume distils at temperatures of up to 200°C (excl. chemically defined)	0.00%	EIF	
2707.99.19	Crude light oils from the distillation of high temperature coal tars (excl. those of which \geq 90% by volume distils at temperatures of up to 200°C and chemically defined compounds)	0.00%	EIF	
2707.99.20	Anthracene (excl. chemically defined); sulphuretted toppings from the first distillation of high temperature coal tars	0.00%	EIF	
2707.99.50	Pyridine, quinoline, acridine, aniline bases and other basic products of the first distillation of high temperature coal tars, n.e.s.	0.00%	EIF	
2707.99.80	Phenols containing > 50% of phenols (excl. chemically defined)	0.00%	EIF	
2707.99.91	Oils and other products of the distillation of high temperature coal tars and similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, for the manufacture of carbon in heading 2803	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2707.99.99	Oils and other products of the distillation of high temperature coal tars and similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, n.e.s.	0.00%	EIF	
2708.10.00	Pitch obtained from coal tar or from other mineral tars	0.00%	EIF	
2708.20.00	Pitch coke obtained from coal tar or from other mineral tars	0.00%	EIF	
2709.00.10	Natural gas condensates	0.00%	EIF	
2709.00.90	Petroleum oils and oils obtained from bituminous minerals, crude (excl. natural gas condensates)	0.00%	EIF	
2710.12.11	Light oils of petroleum or bituminous minerals for undergoing a specific process as defined in Additional Note 5 to chapter 27 (excl. containing biodiesel)	0.00%	EIF	
2710.12.15	Light oils of petroleum or bituminous minerals, for undergoing chemical transformation (excl. for specific processes specified in Additional Note 5 to chapter 27, and containing biodiesel)	0.00%	EIF	
2710.12.21	White spirit	4.00%	EIF	
2710.12.25	Special spirits (excl. white spirit) of petroleum or bituminous minerals	4.00%	EIF	
2710.12.31	Aviation spirit	4.00%	EIF	
2710.12.41	Motor spirit, with a lead content $\leq 0,013$ g/l, with a research octane number "RON" of < 95 (excl. containing biodiesel)	4.00%	EIF	
2710.12.45	Motor spirit, with a lead content $\leq 0,013$ g/l, with a research octane number "RON" of ≥ 95 but < 98 (excl. containing biodiesel)	4.00%	EIF	
2710.12.49	Motor spirit, with a lead content $\leq 0,013$ g/l, with a research octane number "RON" of ≥ 98 (excl. containing biodiesel)	4.00%	EIF	
2710.12.50	Motor spirit, with a lead content $> 0,013$ g/l (excl. containing biodiesel, and aviation spirit)	4.00%	EIF	
2710.12.70	Jet fuel, spirit type (excl. aviation spirit)	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2710.12.90	Light oils and preparations, of petroleum or bituminous minerals, n.e.s. (excl. containing biodiesel, for undergoing chemical transformation, and special spirits, motor spirit and spirit type jet fuel)	4.00%	EIF	
2710.19.11	Medium oils of petroleum or bituminous minerals for undergoing a specific process as defined in Additional Note 5 to chapter 27	0.00%	EIF	
2710.19.15	Medium oils of petroleum or bituminous minerals, for undergoing chemical transformation (excl. for specific processes specified in Additional Note 5 to chapter 27)	0.00%	EIF	
2710.19.21	Jet fuel, kerosene type	0.00%	EIF	
2710.19.25	Kerosene (excl. jet fuel)	4.00%	EIF	
2710.19.29	Medium oils and preparations, of petroleum or bituminous minerals, n.e.s. (excl. for undergoing chemical transformation, and kerosene)	4.00%	EIF	
2710.19.31	Gas oils of petroleum or bituminous minerals for undergoing a specific process as defined in Additional Note 5 to chapter 27	0.00%	EIF	
2710.19.35	Gas oils of petroleum or bituminous minerals, for undergoing chemical transformation (excl. specific processes specified in Additional Note 5 to chapter 27)	0.00%	EIF	
2710.19.43	Gas oils of petroleum or bituminous minerals, with a sulphur content of $\leq 0,001\%$ by weight (excl. containing biodiesel, and for undergoing chemical transformation)	0.00%	EIF	
2710.19.46	Gas oils of petroleum or bituminous minerals, with a sulphur content of $> 0,001\%$ but $\leq 0,002\%$ by weight (excl. containing biodiesel, and for undergoing chemical transformation)	0.00%	EIF	
2710.19.47	Gas oils of petroleum or bituminous minerals, with a sulphur content of $> 0,002\%$ but $\leq 0,1\%$ by weight (excl. containing biodiesel, and for undergoing chemical transformation)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2710.19.48	Gas oils of petroleum or bituminous minerals, with a sulphur content of > 0,1% by weight (excl. containing biodiesel, and for undergoing chemical transformation)	2.00%	EIF	
2710.19.51	Fuel oils of petroleum or bituminous minerals for undergoing a specific process as defined in Additional Note 5 to chapter 27 (excl. containing biodiesel)	0.00%	EIF	
2710.19.55	Fuel oils obtained from bituminous materials, for undergoing chemical transformation (excl. for specific processes specified in Additional Note 5 to chapter 27, and containing biodiesel)	0.00%	EIF	
2710.19.62	Fuel oils obtained from bituminous materials, with a sulphur content of <= 0,1% by weight (excl. for undergoing chemical transformation, and containing biodiesel)	2.00%	EIF	
2710.19.66	Fuel oils obtained from bituminous materials, with a sulphur content of > 0,1% but <= 0,5% by weight (excl. for undergoing chemical transformation, and containing biodiesel)	2.00%	EIF	
2710.19.67	Fuel oils obtained from bituminous materials, with a sulphur content of > 0,5% by weight (excl. for undergoing chemical transformation, and containing biodiesel)	2.00%	EIF	
2710.19.71	Lubricating oils and other preparations containing by weight >= 70% of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, for undergoing a specific process as defined in Additional Note 5 to chapter 27	0.00%	EIF	
2710.19.75	Lubricating oils and other preparations containing by weight >= 70% of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, for undergoing chemical transformation (excl. specific processes specified in Additional Note 5 to chapter 27)	0.00%	EIF	
2710.19.81	Motor oils, compressor lube oils and turbine lube oils containing by weight >= 70% of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations (excl. for undergoing chemical transformation)	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2710.19.83	Liquids for hydraulic purposes containing by weight $\geq 70\%$ of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations (excl. for undergoing chemical transformation)	2.00%	EIF	
2710.19.85	White oils, liquid paraffin containing by weight $\geq 70\%$ of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituent of the preparations (excl. for undergoing chemical transformation)	2.00%	EIF	
2710.19.87	Gear oils and reductor oils containing by weight $\geq 70\%$ of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituent of the preparations (excl. for undergoing chemical transformation)	2.00%	EIF	
2710.19.91	Metalworking compounds, mould-release oils, anti-corrosion oils containing by weight $\geq 70\%$ of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituent of the preparations (excl. for undergoing chemical transformation)	2.00%	EIF	
2710.19.93	Electrical insulating oils containing by weight $\geq 70\%$ of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituent of the preparations (excl. for undergoing chemical transformation)	2.00%	EIF	
2710.19.99	Lubricating oils and other heavy oils and preparations n.e.s., containing by weight $\geq 70\%$ of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations (excl. for undergoing chemical transformation)	2.00%	EIF	
2710.20.11	Gas oils of $\geq 70\%$ of petroleum or bituminous minerals, with a sulphur content of $\leq 0,001\%$ by weight, containing biodiesel	0.00%	EIF	
2710.20.16	Gas oils of $\geq 70\%$ of petroleum or bituminous minerals, with a sulphur content of $> 0,001\%$ but $\leq 0,1\%$ by weight, containing biodiesel	0.00%	EIF	
2710.20.19	Gas oils of $\geq 70\%$ of petroleum or bituminous minerals, with a sulphur content of $> 0,1\%$ by weight, containing biodiesel	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2710.20.32	Fuel oils of $\geq 70\%$ of petroleum or bituminous minerals, with a sulphur content of $\leq 0,5\%$ by weight, containing biodiesel	2.00%	EIF	
2710.20.38	Fuel oils of $\geq 70\%$ of petroleum or bituminous minerals, with a sulphur content of $> 0,5\%$ by weight, containing biodiesel	2.00%	EIF	
2710.20.90	Oils of $\geq 70\%$ of petroleum or bituminous minerals, containing biodiesel (excl. gas oils and fuel oils)	2.00%	EIF	
2710.91.00	Waste oils containing polychlorinated biphenyls [PCBs], polychlorinated terphenyls [PCTs] or polybrominated biphenyls [PBBs]	2.00%	EIF	
2710.99.00	Waste oils containing mainly petroleum or bituminous minerals (excl. those containing polychlorinated biphenyls [PCBs], polychlorinated terphenyls [PCTs] or polybrominated biphenyls [PBBs])	2.00%	EIF	
2711.11.00	Natural gas, liquefied	0.00%	EIF	
2711.12.11	Propane of a purity of $\geq 99\%$, for use as a power or heating fuel, liquefied	8.00%	EIF	
2711.12.19	Propane of a purity of $\geq 99\%$, liquefied (excl. for use as a power or heating fuel)	0.00%	EIF	
2711.12.91	Propane of a purity of $< 99\%$, liquefied, for undergoing a specific process as defined in Additional Note 5 to chapter 27	0.00%	EIF	
2711.12.93	Propane of a purity of $< 99\%$, liquefied, for undergoing chemical transformation (excl. processes specified in 2711.12.91)	0.00%	EIF	
2711.12.94	Liquid propane of a purity of $> 90\%$, but $< 99\%$ (excl. for undergoing chemical transformation)	0.00%	EIF	
2711.12.97	Liquefied propane of a purity of $\leq 90\%$ (excl. for undergoing chemical transformation)	0.00%	EIF	
2711.13.10	Butanes for undergoing a specific process as defined in Additional Note 5 to chapter 27, liquefied (excl. of a purity of $\geq 95\%$ of N-butane or isobutane)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2711.13.30	Butanes for undergoing chemical transformation, liquefied (excl. for specific processes specified in Additional Note 5 to chapter 27 and butanes of a purity of \geq 95% of N-butane or isobutane)	0.00%	EIF	
2711.13.91	Liquefied butane of a purity of $> 90\%$ but $< 95\%$ (excl. for undergoing chemical transformation)	0.00%	EIF	
2711.13.97	Liquefied butane of a purity of $\leq 90\%$ (excl. for undergoing chemical transformation)	0.00%	EIF	
2711.14.00	Ethylene, propylene, butylene and butadiene, liquefied (excl. ethylene of a purity of $\geq 95\%$ and propylene, butylene and butadiene of a purity of $\geq 90\%$)	0.00%	EIF	
2711.19.00	Gaseous hydrocarbons, liquefied, n.e.s. (excl. natural gas, propane, butane, ethylene, propylene, butylene and butadiene)	0.00%	EIF	
2711.21.00	Natural gas in gaseous state	0.00%	EIF	
2711.29.00	Hydrocarbons in gaseous state, n.e.s. (excl. natural gas)	0.00%	EIF	
2712.10.10	Crude petroleum jelly	0.00%	EIF	
2712.10.90	Petroleum jelly (excl. crude)	0.00%	EIF	
2712.20.10	Synthetic paraffin wax containing $< 0,75\%$ by weight of oil and of a molecular weight of ≥ 460 but ≤ 1.560	0.00%	EIF	
2712.20.90	Paraffin wax containing $< 0,75\%$ by weight of oil (excl. synthetic paraffin wax of a molecular weight of ≥ 460 but ≤ 1.560)	0.00%	EIF	
2712.90.11	Crude ozokerite, lignite wax or peat wax "natural products"	0.00%	EIF	
2712.90.19	Ozokerite, lignite wax or peat wax "natural products", whether or not coloured (excl. crude)	0.00%	EIF	
2712.90.31	Crude paraffin wax, microcrystalline petroleum wax, slack wax, other mineral waxes, and similar products obtained by synthesis or by other processes, for undergoing a specific process as defined in Additional Note 5 to chapter 27 (excl.	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	petroleum jelly, paraffin wax containing < 0,75% by weight of oil, ozokerite, lignite wax and peat wax)			
2712.90.33	Crude paraffin wax, microcrystalline petroleum wax, slack wax, other mineral waxes, and similar products obtained by synthesis or by other processes, for undergoing chemical transformation (excl. for specific processes specified in Additional Note 5 to chapter 27, petroleum jelly, paraffin wax containing < 0,75% by weight of oil, ozokerite, lignite wax and peat wax)	0.00%	EIF	
2712.90.39	Crude paraffin wax, microcrystalline petroleum wax, slack wax, other mineral waxes, and similar products obtained by synthesis or by other processes (excl. for undergoing chemical transformation, petroleum jelly, paraffin wax containing < 0,75% by weight of oil, ozokerite, lignite wax and peat wax)	0.00%	EIF	
2712.90.91	Blend of 1-alkenes containing by weight \geq 80% of 1-alkenes of a chain-length of \geq 24 but \leq 28 carbon atoms	0.00%	EIF	
2712.90.99	Paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured (excl. petroleum jelly, paraffin wax containing < 0,75% by weight of oil and a blend of 1-alkenes containing by weight \geq 80% of 1-alkenes of a chain-length of \geq 24 but \leq 28 carbon atoms)	0.00%	EIF	
2713.11.00	Petroleum coke, non-calcined	0.00%	EIF	
2713.12.00	Petroleum coke, calcined	0.00%	EIF	
2713.20.00	Petroleum bitumen	0.00%	EIF	
2713.90.10	Residues of petroleum oil or of oil obtained from bituminous minerals for the manufacture of carbon of heading 2803	0.00%	EIF	
2713.90.90	Residues of petroleum oil or of oil obtained from bituminous minerals (excl. for the manufacture of carbon of heading 2803, petroleum coke and petroleum bitumen)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2714.10.00	Bituminous or oil-shale and tar sands	0.00%	EIF	
2714.90.00	Bitumen and asphalt, natural; asphaltites and asphaltic rocks	0.00%	EIF	
2715.00.00	Bituminous mastics, cut-backs and other bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch	0.00%	EIF	
2716.00.00	Electrical energy	0.00%	EIF	
2801.10.00	Chlorine	0.00%	EIF	
2801.20.00	Iodine	0.00%	EIF	
2801.30.10	Fluorine	0.00%	EIF	
2801.30.90	Bromine	0.00%	EIF	
2802.00.00	Sulphur, sublimed or precipitated; colloidal sulphur	4.00%	EIF	
2803.00.00	Carbon "carbon blacks and other forms of carbon", n.e.s.	0.00%	EIF	
2804.10.00	Hydrogen	2.00%	EIF	
2804.21.00	Argon	4.00%	EIF	
2804.29.10	Helium	0.00%	EIF	
2804.29.90	Neon, krypton and xenon	4.00%	EIF	
2804.30.00	Nitrogen	4.00%	EIF	
2804.40.00	Oxygen	4.00%	EIF	
2804.50.10	Boron	4.00%	EIF	
2804.50.90	Tellurium	2.00%	EIF	
2804.61.00	Silicon containing $\geq 99,99\%$ by weight of silicon	0.00%	EIF	
2804.69.00	Silicon containing $< 99,99\%$ by weight of silicon	0.00%	EIF	
2804.70.00	Phosphorus	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2804.80.00	Arsenic	2.00%	EIF	
2804.90.00	Selenium	0.00%	EIF	
2805.11.00	Sodium	4.00%	EIF	
2805.12.00	Calcium	4.00%	EIF	
2805.19.10	Strontium and barium	4.00%	EIF	
2805.19.90	Alkali metals (excl. sodium)	4.00%	EIF	
2805.30.10	Intermixtures or interalloys of rare-earth metals, scandium and yttrium	4.00%	EIF	
2805.30.20	Cerium, lanthanum, praseodymium, neodymium and samarium, of a purity by weight of $\geq 95\%$ (excl. intermixtures and interalloys)	2.00%	EIF	
2805.30.30	Europium, gadolinium, terbium, dysprosium, holmium, erbium, thulium, ytterbium, lutetium and yttrium, of a purity by weight of $\geq 95\%$ (excl. intermixtures and interalloys)	2.00%	EIF	
2805.30.40	Scandium, of a purity by weight of $\geq 95\%$ (excl. intermixtures and interalloys)	2.00%	EIF	
2805.30.80	Rare-earth metals, scandium and yttrium, of a purity by weight of $< 95\%$ (excl. intermixtures and interalloys)	2.00%	EIF	
2805.40.10	Mercury in flasks of a net content of 34,5 kg "standard weight", of a fob value per flask of \leq GBP 187	2.00%	EIF	
2805.40.90	Mercury (excl. in flasks of a net content of 34,5 kg "standard weight", of a fob value per flask of \leq GBP 187)	0.00%	EIF	
2806.10.00	Hydrogen chloride "hydrochloric acid"	0.00%	EIF	
2806.20.00	Chlorosulphuric acid	0.00%	EIF	
2807.00.00	Sulphuric acid; oleum	0.00%	EIF	
2808.00.00	Nitric acid; sulphonitric acids	4.00%	EIF	
2809.10.00	Diphosphorus pentoxide	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2809.20.00	Phosphoric acid; polyphosphoric acids, whether or not chemically defined	0.00%	EIF	
2810.00.10	Diboron trioxide	0.00%	EIF	
2810.00.90	Oxides of boron and boric acids (excl. diboron trioxide)	0.00%	EIF	
2811.11.00	Hydrogen fluoride "hydrofluoric acid"	4.00%	EIF	
2811.12.00	Hydrogen cyanide "hydrocyanic acid"	4.00%	EIF	
2811.19.10	Hydrogen bromide "hydrobromic acid"	0.00%	EIF	
2811.19.80	Inorganic acids (excl. hydrogen chloride "hydrochloric acid", chlorosulphuric acid, sulphuric acid, oleum, nitric acid, sulphonitric acids, phosphoric acid, polyphosphoric acids, boric acids, hydrogen fluoride "hydrofluoric acid", hydrogen bromide "hydrobromic acid" and hydrogen cyanide "hydrocyanic acid")	4.00%	EIF	
2811.21.00	Carbon dioxide	4.00%	EIF	
2811.22.00	Silicon dioxide	4.00%	EIF	
2811.29.05	Sulphur dioxide	4.00%	EIF	
2811.29.10	Sulphur trioxide "sulphuric anhydride"; diarsenic trioxide	4.00%	EIF	
2811.29.30	Nitrogen oxides	4.00%	EIF	
2811.29.90	Inorganic oxygen compounds of non-metals (excl. diphosphorus pentoxide, oxides of boron, carbon dioxide, silicon dioxide, sulphur dioxide, sulphur trioxide "sulphuric anhydride", diarsenic trioxide and nitrogen oxides)	4.00%	EIF	
2812.11.00	Carbonyl dichloride "phosgene"	4.00%	EIF	
2812.12.00	Phosphorus oxychloride	4.00%	EIF	
2812.13.00	Phosphorus trichloride	4.00%	EIF	
2812.14.00	Phosphorus pentachloride	4.00%	EIF	
2812.15.00	Sulphur monochloride	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2812.16.00	Sulphur dichloride	4.00%	EIF	
2812.17.00	Thionyl chloride	4.00%	EIF	
2812.19.10	Chlorides and chloride oxides of phosphorus (excl. phosphorus oxy-, tri- and pentachloride)	4.00%	EIF	
2812.19.90	Chlorides and chloride oxides (excl. of phosphorus, carbonyl dichloride "phosgene", sulphur monochloride, sulphur dichloride and thionyl chloride)	4.00%	EIF	
2812.90.00	Halides and halide oxides of non-metals (excl. chlorides and chloride oxides)	4.00%	EIF	
2813.10.00	Carbon disulphide	0.00%	EIF	
2813.90.10	Phosphorus sulphides, incl. commercial phosphorus trisulphide	0.00%	EIF	
2813.90.90	Sulphides of non-metals (excl. phosphorus sulphides, incl. commercial phosphorus trisulphides, and carbon disulphide)	0.00%	EIF	
2814.10.00	Anhydrous ammonia	4.00%	B8	
2814.20.00	Ammonia in aqueous solution	4.00%	B8	
2815.11.00	Sodium hydroxide "caustic soda" solid	4.00%	EIF	
2815.12.00	Sodium hydroxide "caustic soda" in aqueous solution "soda lye or liquid soda"	4.00%	EIF	
2815.20.00	Potassium hydroxide "caustic potash"	4.00%	EIF	
2815.30.00	Peroxides of sodium or potassium	4.00%	EIF	
2816.10.00	Hydroxide and peroxide of magnesium	0.00%	EIF	
2816.40.00	Oxides, hydroxides and peroxides, of strontium or barium	0.00%	EIF	
2817.00.00	Zinc oxide; zinc peroxide	0.00%	EIF	
2818.10.11	Artificial corundum, whether or not chemically defined, with < 50 % of the total weight having a particle size > 10 mm (excl. with aluminium oxide content < 98,5% by weight)	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2818.10.19	Artificial corundum, whether or not chemically defined, with ≥ 50 % of the total weight having a particle size > 10 mm (excl. with an aluminium oxide content $< 98,5$ % by weight)	4.00%	EIF	
2818.10.91	Artificial corundum, whether or not chemically defined, with < 50 % of the total weight having a particle size > 10 mm (excl. with an aluminium oxide content $\geq 98,5$ % by weight "high purity")	4.00%	EIF	
2818.10.99	Artificial corundum, whether or not chemically defined, with ≥ 50 % of the total weight having a particle size > 10 mm (excl. with an aluminium oxide content $\geq 98,5$ % by weight "high purity")	4.00%	EIF	
2818.20.00	Aluminium oxide (excl. artificial corundum)	4.00%	EIF	
2818.30.00	Aluminium hydroxide	4.00%	EIF	
2819.10.00	Chromium trioxide	0.00%	EIF	
2819.90.10	Chromium dioxide	0.00%	EIF	
2819.90.90	Chromium oxides and hydroxides (excl. chromium trioxide and chromium dioxide)	0.00%	EIF	
2820.10.00	Manganese dioxide	0.00%	EIF	
2820.90.10	Manganese oxide containing by weight ≥ 77 % of manganese	0.00%	EIF	
2820.90.90	Manganese oxides (excl. manganese dioxide and manganese oxide containing by weight ≥ 77 % of manganese)	0.00%	EIF	
2821.10.00	Iron oxides and hydroxides	4.00%	EIF	
2821.20.00	Earth colours containing ≥ 70 % by weight of combined iron evaluated as Fe_2O_3	4.00%	EIF	
2822.00.00	Cobalt oxides and hydroxides; commercial cobalt oxides	4.00%	EIF	
2823.00.00	Titanium oxides	0.00%	EIF	
2824.10.00	Lead monoxide "litharge, massicot"	0.00%	EIF	
2824.90.00	Lead oxides (excl. monoxide "litharge, massicot")	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2825.10.00	Hydrazine and hydroxylamine and their inorganic salts	4.00%	EIF	
2825.20.00	Lithium oxide and hydroxide	4.00%	EIF	
2825.30.00	Vanadium oxides and hydroxides	4.00%	EIF	
2825.40.00	Nickel oxides and hydroxides	0.00%	EIF	
2825.50.00	Copper oxides and hydroxides	2.00%	EIF	
2825.60.00	Germanium oxides and zirconium dioxide	4.00%	EIF	
2825.70.00	Molybdenum oxides and hydroxides	4.00%	EIF	
2825.80.00	Antimony oxides	4.00%	EIF	
2825.90.11	Calcium hydroxide of a purity of $\geq 98\%$ calculated on the dry weight, in the form of particles of which not $> 1\%$ by weight have a particle-size > 75 micrometres and not $> 4\%$ by weight have a particle-size of $< 1,3$ micrometres	0.00%	EIF	
2825.90.19	Calcium oxide, hydroxide and peroxide (excl. calcium hydroxide of a purity of $\geq 98\%$ calculated on the dry weight, in the form of particles of which not $> 1\%$ by weight have a particle-size > 75 micrometres and not $> 4\%$ by weight have a particle-size of $< 1,3$ micrometres)	4.00%	EIF	
2825.90.20	Beryllium oxide and hydroxide	4.00%	EIF	
2825.90.40	Tungsten oxides and hydroxides	4.00%	EIF	
2825.90.60	Cadmium oxide	0.00%	EIF	
2825.90.85	Inorganic bases and metal oxides, hydroxides and peroxides, n.e.s.	4.00%	EIF	
2826.12.00	Fluoride of aluminium	0.00%	EIF	
2826.19.10	Fluorides of ammonium or of sodium	0.00%	EIF	
2826.19.90	Fluorides (excl. of ammonium, sodium, aluminium and mercury)	0.00%	EIF	
2826.30.00	Sodium hexafluoroaluminate "synthetic cryolite"	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2826.90.10	Dipotassium hexafluorozirconate	0.00%	EIF	
2826.90.80	Fluorosilicates, fluoroaluminates and other complex fluorine salts (excl. sodium hexafluoroaluminate "synthetic cryolite", dipotassium hexafluorozirconate and inorganic or organic compounds of mercury)	0.00%	EIF	
2827.10.00	Ammonium chloride	4.00%	EIF	
2827.20.00	Calcium chloride	0.00%	EIF	
2827.31.00	Magnesium chloride	4.00%	EIF	
2827.32.00	Aluminium chloride	4.00%	EIF	
2827.35.00	Nickel chloride	4.00%	EIF	
2827.39.10	Tin chlorides	4.00%	EIF	
2827.39.20	Iron chlorides	2.00%	EIF	
2827.39.30	Cobalt chlorides	4.00%	EIF	
2827.39.85	Chlorides (excl. ammonium, calcium, magnesium, aluminium, iron, cobalt, nickel, tin and mercury chloride)	4.00%	EIF	
2827.41.00	Chloride oxides and chloride hydroxides of copper	2.00%	EIF	
2827.49.10	Chloride oxides and chloride hydroxides of lead	2.00%	EIF	
2827.49.90	Chloride oxides and chloride hydroxides (excl. copper, lead and mercury)	4.00%	EIF	
2827.51.00	Bromides of sodium or of potassium	4.00%	EIF	
2827.59.00	Bromides and bromide oxides (excl. of sodium, potassium and mercury)	4.00%	EIF	
2827.60.00	Iodides and iodide oxides (excl. inorganic or organic compounds of mercury)	4.00%	EIF	
2828.10.00	Calcium hypochlorites, incl. commercial calcium hypochlorite	4.00%	EIF	
2828.90.00	Hypochlorites, chlorites and hypobromites (excl. calcium hypochlorites)	4.00%	EIF	
2829.11.00	Chlorate of sodium	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2829.19.00	Chlorates (excl. sodium)	4.00%	EIF	
2829.90.10	Perchlorates (excl. inorganic or organic compounds of mercury)	4.00%	EIF	
2829.90.40	Bromates of potassium or of sodium	0.00%	EIF	
2829.90.80	Bromates and perbromates (excl. potassium bromate and sodium bromate); iodates and periodates	4.00%	EIF	
2830.10.00	Sodium sulphides	4.00%	EIF	
2830.90.11	Sulphides of calcium, of antimony and of iron	4.00%	EIF	
2830.90.85	Sulphides; polysulphides, whether or not chemically defined (excl. sulphides of sodium, calcium, antimony or of iron, and inorganic or organic compounds of mercury)	4.00%	EIF	
2831.10.00	Dithionite and sulfoxylate of sodium	0.00%	EIF	
2831.90.00	Dithionites and sulfoxylates (excl. sodium)	0.00%	EIF	
2832.10.00	Sodium sulphites	4.00%	EIF	
2832.20.00	Sulphites (excl. sodium)	4.00%	EIF	
2832.30.00	Thiosulphates	4.00%	EIF	
2833.11.00	Disodium sulphate	4.00%	EIF	
2833.19.00	Sodium sulphates (excl. disodium)	4.00%	EIF	
2833.21.00	Sulphate of magnesium	4.00%	EIF	
2833.22.00	Sulphate of aluminium	4.00%	EIF	
2833.24.00	Sulphates of nickel	4.00%	EIF	
2833.25.00	Sulphates of copper	2.00%	EIF	
2833.27.00	Sulphate of barium	4.00%	EIF	
2833.29.20	Sulphates of cadmium, of chromium and of zinc	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2833.29.30	Sulphates of cobalt and of titanium	4.00%	EIF	
2833.29.60	Sulphates of lead	4.00%	EIF	
2833.29.80	Sulphates (excl. of sodium, magnesium, aluminium, nickel, copper, barium, cadmium, chromium, zinc, cobalt, titanium, lead and mercury)	4.00%	EIF	
2833.30.00	Alums	4.00%	EIF	
2833.40.00	Peroxosulphates "persulphates"	4.00%	EIF	
2834.10.00	Nitrites	4.00%	EIF	
2834.21.00	Nitrate of potassium	4.00%	EIF	
2834.29.20	Nitrates of barium, of beryllium, of cadmium, of cobalt, of nickel and of lead	4.00%	EIF	
2834.29.40	Nitrates of copper	4.00%	EIF	
2834.29.80	Nitrates (excl. of potassium, barium, beryllium, cadmium, cobalt, nickel, copper, lead and mercury)	2.00%	EIF	
2835.10.00	Phosphinates "hypophosphites" and phosphonates "phosphites"	4.00%	EIF	
2835.22.00	Mono- or disodium phosphate	4.00%	EIF	
2835.24.00	Phosphates of potassium	4.00%	EIF	
2835.25.00	Calcium hydrogenorthophosphate "dicalcium phosphate"	4.00%	EIF	
2835.26.00	Phosphates of calcium (excl. calcium hydrogenorthophosphate "dicalcium phosphate")	0.00%	EIF	
2835.29.10	Phosphate of triammonium	4.00%	EIF	
2835.29.30	Phosphate of trisodium	4.00%	EIF	
2835.29.90	Phosphates (excl. phosphates of triammonium, monosodium, disodium, trisodium, of potassium, of calcium and of mercury)	4.00%	EIF	
2835.31.00	Sodium triphosphate "sodium tripolyphosphate", whether or not chemically defined	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2835.39.00	Polyphosphates, whether or not chemically defined (excl. sodium triphosphate "sodium tripolyphosphate", and inorganic or organic compounds of mercury whether or not chemically defined)	4.00%	EIF	
2836.20.00	Disodium carbonate	4.00%	EIF	
2836.30.00	Sodium hydrogencarbonate "sodium bicarbonate"	4.00%	EIF	
2836.40.00	Potassium carbonates	4.00%	EIF	
2836.50.00	Calcium carbonate	4.00%	EIF	
2836.60.00	Barium carbonate	4.00%	EIF	
2836.91.00	Lithium carbonates	4.00%	EIF	
2836.92.00	Strontium carbonate	4.00%	EIF	
2836.99.11	Carbonates of magnesium and of copper	0.00%	EIF	
2836.99.17	Carbonates; commercial ammonium carbonate containing ammonium carbamate (excl. disodium carbonate, sodium hydrogencarbonate "sodium bicarbonate", potassium carbonates, calcium carbonate, barium carbonate, lithium carbonates, strontium carbonate, carbonates of magnesium and of copper and inorganic or organic compounds of mercury)	4.00%	EIF	
2836.99.90	Peroxocarbonates "percarbonates"	4.00%	EIF	
2837.11.00	Sodium cyanide	0.00%	EIF	
2837.19.00	Cyanides and cyanide oxides (excl. sodium and mercury)	0.00%	EIF	
2837.20.00	Complex cyanides (excl. inorganic or organic compounds of mercury)	0.00%	EIF	
2839.11.00	Metasilicates of sodium, incl. commercial metasilicates	0.00%	EIF	
2839.19.00	Silicates of sodium, incl. commercial silicates (excl. sodium metasilicates)	0.00%	EIF	
2839.90.00	Silicates, incl. commercial alkali metal silicates (excl. sodium silicates)	0.00%	EIF	
2840.11.00	Anhydrous disodium tetraborate "refined borax"	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2840.19.10	Disodium tetraborate pentahydrate	0.00%	EIF	
2840.19.90	Disodium tetraborate "refined borax" (excl. anhydrous and disodium tetraborate pentahydrate)	0.00%	EIF	
2840.20.10	Borates of sodium, anhydrous (excl. disodium tetraborate "refined borax")	0.00%	EIF	
2840.20.90	Borates (excl. of sodium, anhydrous, and disodium tetraborate "refined borax")	0.00%	EIF	
2840.30.00	Peroxoborates "perborates"	0.00%	EIF	
2841.30.00	Sodium dichromate	4.00%	EIF	
2841.50.00	Chromates and dichromates; peroxochromates (excl. sodium dichromate and inorganic or organic compounds of mercury)	4.00%	EIF	
2841.61.00	Potassium permanganate	4.00%	EIF	
2841.69.00	Manganites, manganates and permanganates (excl. potassium permanganate)	4.00%	EIF	
2841.70.00	Molybdates	4.00%	EIF	
2841.80.00	Tungstates "wolframates"	4.00%	EIF	
2841.90.30	Zincates and vanadates	4.00%	EIF	
2841.90.85	Salts of oxometallic or peroxometallic acids (excl. chromates, dichromates, peroxochromates, manganites, manganates, permanganates, molybdates, tungstates "wolframates", zincates and vanadates)	4.00%	EIF	
2842.10.00	Double or complex silicates of inorganic acids or peroxyacids, incl. aluminosilicates whether or not chemically defined (excl. inorganic or organic compounds of mercury whether or not chemically defined)	0.00%	EIF	
2842.90.10	Salts, double salts or complex salts of selenium or tellurium acids	0.00%	EIF	
2842.90.80	Salts of inorganic acids or peroxyacids (excl. of oxometallic or peroxometallic acids, double or complex silicates [incl. aluminosilicates whether or not chemically	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	defined], salts, double salts or complex salts of selenium or tellurium acids, azides and inorganic or organic compounds of mercury)			
2843.10.10	Colloidal silver	4.00%	EIF	
2843.10.90	Colloidal precious metals (excl. silver)	2.00%	EIF	
2843.21.00	Silver nitrate	4.00%	EIF	
2843.29.00	Silver compounds, inorganic or organic, whether or not chemically defined (excl. of mercury and silver nitrate)	4.00%	EIF	
2843.30.00	Gold compounds, inorganic or organic, whether or not chemically defined	2.00%	EIF	
2843.90.10	Amalgams of precious metals	4.00%	EIF	
2843.90.90	Inorganic or organic compounds of precious metals, whether or not chemically defined (excl. silver and gold)	2.00%	EIF	
2844.10.10	Natural uranium, crude; waste and scrap, of natural uranium	0.00%	EIF	
2844.10.30	Natural uranium, worked	0.00%	EIF	
2844.10.50	Alloys, dispersions incl. cermets, ceramic products and mixtures containing natural uranium with iron or compounds of natural uranium with iron "ferro-uranium"	0.00%	EIF	
2844.10.90	Compounds of natural uranium; alloys, dispersions incl. cermets, ceramic products and mixtures containing natural uranium or compounds of natural uranium (excl. ferro-uranium)	0.00%	EIF	
2844.20.25	Alloys, dispersions incl. cermets, ceramic products and mixtures containing uranium with iron enriched in U 235 "ferro-uranium"	0.00%	EIF	
2844.20.35	Uranium enriched in U 235 and its compounds; alloys, dispersions incl. cermets, ceramic products and mixtures containing uranium enriched in U 235 (excl. ferro-uranium)	0.00%	EIF	
2844.20.51	Mixtures of uranium and plutonium with iron "ferro-uranium"	0.00%	EIF	
2844.20.59	Mixtures of uranium and plutonium (excl. ferro-uranium)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2844.20.99	Plutonium and its compounds; alloys, dispersions incl. cermet, ceramic products and mixtures containing plutonium or compounds of this product (excl. mixtures of uranium and plutonium)	0.00%	EIF	
2844.30.11	Cermet containing uranium depleted in U 235 or compounds of this product	4.00%	EIF	
2844.30.19	Uranium depleted in U 235; alloys, dispersions, ceramic products and mixtures, containing uranium depleted in U 235 or compounds of this product (excl. cermet)	2.00%	EIF	
2844.30.51	Cermet containing thorium or compounds of this product	4.00%	EIF	
2844.30.55	Thorium, crude; waste and scrap, of thorium	0.00%	EIF	
2844.30.61	Bars, rods, angles, shapes and sections, sheets and strips, of thorium	0.00%	EIF	
2844.30.69	Thorium, worked; alloys, dispersions, ceramic products and mixtures containing thorium or compounds of this product (excl. cermet and bars, rods, angles, shapes and sections, sheets and strips)	0.00%	EIF	
2844.30.91	Compounds of thorium or of uranium depleted in U 235, whether or not intermixed (excl. thorium salts)	0.00%	EIF	
2844.30.99	Thorium salts	0.00%	EIF	
2844.40.10	Uranium derived from U 233 and its compounds; alloys, dispersions incl. cermet, ceramic products and mixtures containing uranium derived from U 233 or compounds of these products	0.00%	EIF	
2844.40.20	Artificial radioactive isotopes	0.00%	EIF	
2844.40.30	Compounds of artificial radioactive isotopes	0.00%	EIF	
2844.40.80	Radioactive elements, isotopes and compounds (excl. subheading 2844.10, 2844.20, 2844.30 and 2844.40.10 to 2844.40.30); alloys, dispersions incl. cermet, ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues (excl. of uranium derived from U 233)	0.00%	EIF	
2844.50.00	Spent "irradiated" fuel elements "cartridges" of nuclear reactors	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2845.10.00	Heavy water "deuterium oxide"	0.00%	EIF	
2845.90.10	Deuterium and other compounds of deuterium; hydrogen and compounds thereof, enriched in deuterium; mixtures and solutions containing these products (excl. heavy water "deuterium oxide")	0.00%	EIF	
2845.90.90	Isotopes and inorganic or organic compounds of such isotopes, whether or not chemically defined (excl. deuterium, heavy water "deuterium oxide" and other compounds of deuterium, hydrogen and compounds thereof, enriched in deuterium, and mixtures and solutions containing these products)	0.00%	EIF	
2846.10.00	Cerium compounds	0.00%	EIF	
2846.90.10	Compounds of lanthanum, praseodymium, neodymium or samarium, inorganic or organic	0.00%	EIF	
2846.90.20	Compounds of europium, gadolinium, terbium, dysprosium, holmium, erbium, thulium, ytterbium, lutetium or yttrium, inorganic or organic	0.00%	EIF	
2846.90.30	Scandium compounds, inorganic or organic	0.00%	EIF	
2846.90.90	Compounds of mixtures of rare-earth metals, yttrium and scandium, inorganic or organic	0.00%	EIF	
2847.00.00	Hydrogen peroxide, whether or not solidified with urea	4.00%	EIF	
2849.10.00	Carbides of calcium, whether or not chemically defined	4.00%	EIF	
2849.20.00	Carbides of silicon, whether or not chemically defined	4.00%	EIF	
2849.90.10	Carbides of boron, whether or not chemically defined	4.00%	EIF	
2849.90.30	Carbides of tungsten, whether or not chemically defined	4.00%	EIF	
2849.90.50	Carbides of aluminium, of chromium, of molybdenum, of vanadium, of tantalum, and of titanium, whether or not chemically defined	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2849.90.90	Carbides, whether or not chemically defined (excl. of calcium, silicon, boron, tungsten, aluminium, chromium, molybdenum, vanadium, tantalum, titanium, and inorganic or organic compounds of mercury whether or not chemically defined)	4.00%	EIF	
2850.00.20	Hydrides and nitrides, whether or not chemically defined (excl. compounds which are also carbides of heading 2849, and inorganic or organic compounds of mercury)	4.00%	EIF	
2850.00.60	Azides, silicides, whether or not chemically defined (excl. compounds which are also carbides of heading 2849, and inorganic or organic compounds of mercury)	4.00%	EIF	
2850.00.90	Borides, whether or not chemically defined (excl. compounds which are also carbides of heading 2849, and inorganic or organic compounds of mercury)	4.00%	EIF	
2852.10.00	Compounds, inorganic or organic, of mercury, chemically defined (excl. amalgams)	0.00%	EIF	
2852.90.00	Compounds, inorganic or organic, of mercury, not chemically defined (excl. amalgams)	0.00%	EIF	
2853.10.00	Cyanogen chloride "chlorcyan"	4.00%	EIF	
2853.90.10	Distilled or conductivity water and water of similar purity	2.00%	EIF	
2853.90.30	Liquid air, whether or not rare gases have been removed; compressed air	4.00%	EIF	
2853.90.90	Inorganic compounds, n.e.s.; amalgams (excl. of precious metals)	4.00%	EIF	
2901.10.00	Saturated acyclic hydrocarbons	0.00%	EIF	
2901.21.00	Ethylene	0.00%	EIF	
2901.22.00	Propene "propylene"	0.00%	EIF	
2901.23.00	Butene "butylene" and isomers thereof	0.00%	EIF	
2901.24.00	Buta-1,3-diene and isoprene	0.00%	EIF	
2901.29.00	Hydrocarbons, acyclic, unsaturated (excl. ethylene, propene "propylene", butene "butylene" and isomers thereof and Buta-1,3-diene and isoprene)	0.00%	EIF	
2902.11.00	Cyclohexane	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2902.19.00	Cyclanes, cyclenes and cycloterpenes (excl. cyclohexane)	0.00%	EIF	
2902.20.00	Benzene	0.00%	EIF	
2902.30.00	Toluene	0.00%	EIF	
2902.41.00	o-Xylene	0.00%	EIF	
2902.42.00	m-Xylene	0.00%	EIF	
2902.43.00	p-Xylene	0.00%	EIF	
2902.44.00	Mixed xylene isomers	0.00%	EIF	
2902.50.00	Styrene	0.00%	EIF	
2902.60.00	Ethylbenzene	0.00%	EIF	
2902.70.00	Cumene	0.00%	EIF	
2902.90.00	Cyclic hydrocarbons (excl. cyclanes, cyclenes, benzene, toluene, xylenes, styrene, ethylbenzene and cumene)	0.00%	EIF	
2903.11.00	Chloromethane "methyl chloride" and chloroethane "ethyl chloride"	4.00%	EIF	
2903.12.00	Dichloromethane "methylene chloride"	4.00%	EIF	
2903.13.00	Chloroform "trichloromethane"	4.00%	EIF	
2903.14.00	Carbon tetrachloride	4.00%	EIF	
2903.15.00	Ethylene dichloride "ISO" "1,2 dichloroethane"	4.00%	EIF	
2903.19.00	Saturated chlorinated derivatives of acyclic hydrocarbons (excl. chloromethane [methyl chloride], chloroethane [ethyl chloride], dichloromethane [methylene chloride], chloroform [trichloromethane], carbon tetrachloride and ethylene dichloride [ISO] [1,2 dichloroethane])	4.00%	EIF	
2903.21.00	Vinyl chloride "chloroethylene"	4.00%	EIF	
2903.22.00	Trichloroethylene	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2903.23.00	Tetrachloroethylene "perchloroethylene"	4.00%	EIF	
2903.29.00	Unsaturated chlorinated derivatives of acyclic hydrocarbons (excl. vinyl chloride "chloroethylene", trichloroethylene and tetrachloroethylene "perchloroethylene")	4.00%	EIF	
2903.31.00	Ethylene dibromide "ISO" "1,2-dibromoethane"	4.00%	EIF	
2903.39.11	Bromomethane "methyl bromide"	4.00%	EIF	
2903.39.15	Dibromomethane	0.00%	EIF	
2903.39.19	Bromides "brominated derivatives" of acyclic hydrocarbons (excl. ethylene dibromide [ISO] [1,2-dibromoethane], bromomethane [methyl bromide] and dibromomethane)	4.00%	EIF	
2903.39.21	Difluoromethane	4.00%	EIF	
2903.39.23	Trifluoromethane	4.00%	EIF	
2903.39.24	Pentafluoroethane and 1,1,1-trifluoroethane	4.00%	EIF	
2903.39.25	1,1-difluoroethane	4.00%	EIF	
2903.39.26	1,1,1,2-tetrafluoroethane	4.00%	EIF	
2903.39.27	Pentafluoropropanes, hexafluoropropanes and heptafluoropropanes	4.00%	EIF	
2903.39.28	Perfluorinated saturated fluorides	4.00%	EIF	
2903.39.29	Saturated fluorides "fluorinated derivatives" of acyclic hydrocarbons, n.e.s.	4.00%	EIF	
2903.39.31	2,3,3,3-tetrafluoropropene	4.00%	EIF	
2903.39.35	1,3,3,3-tetrafluoropropene	4.00%	EIF	
2903.39.39	Unsaturated fluorides "fluorinated derivatives" of acyclic hydrocarbons (excl. 2,3,3,3-tetrafluoropropene and 1,3,3,3-tetrafluoropropene)	4.00%	EIF	
2903.39.80	Iodides "iodinated derivatives" of acyclic hydrocarbons	4.00%	EIF	
2903.71.00	Chlorodifluoromethane	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2903.72.00	Dichlorotrifluoroethanes	4.00%	EIF	
2903.73.00	Dichlorofluoroethanes	4.00%	EIF	
2903.74.00	Chlorodifluoroethanes	4.00%	EIF	
2903.75.00	Dichloropentafluoropropanes	4.00%	EIF	
2903.76.10	Bromochlorodifluoromethane	4.00%	EIF	
2903.76.20	Bromotrifluoromethane	4.00%	EIF	
2903.76.90	Dibromotetrafluoroethanes	4.00%	EIF	
2903.77.60	Trichlorofluoromethane, dichlorodifluoromethane, trichlorotrifluoroethanes, dichlorotetrafluoroethanes and chloropentafluoroethane	4.00%	EIF	
2903.77.90	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens, perhalogenated only with fluorine and chlorine, n.e.s.	4.00%	EIF	
2903.78.00	Perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens, n.e.s.	4.00%	EIF	
2903.79.30	Halogenated derivatives of acyclic hydrocarbons, halogenated only with bromine and chlorine, fluorine and chlorine or with fluorine and bromine (excl. perhalogenated, and chlorodifluoromethane, dichlorotrifluoroethanes, dichlorofluoroethanes, chlorodifluoroethanes, dichloropentafluoropropanes, bromotrifluoromethane and dibromotetrafluoroethanes)	4.00%	EIF	
2903.79.80	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens, n.e.s.	4.00%	EIF	
2903.81.00	1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	4.00%	EIF	
2903.82.00	Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	4.00%	EIF	
2903.83.00	Mirex "ISO"	4.00%	EIF	
2903.89.10	1,2-Dibromo-4-(1,2-dibromoethyl)cyclohexane; tetrabromocyclooctanes	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2903.89.80	Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons (excl. 1,2,3,4,5,6-Hexachlorocyclohexane "HCH [ISO]", lindane [ISO, INN], aldrin [ISO], chlordane [ISO], heptachlor [ISO], mirex [ISO], 1,2-Dibromo-4-[1,2-dibromoethyl]cyclohexane and tetrabromocyclooctanes)	4.00%	EIF	
2903.91.00	Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	4.00%	EIF	
2903.92.00	Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	4.00%	EIF	
2903.93.00	Pentachlorobenzene "ISO"	4.00%	EIF	
2903.94.00	Hexabromobiphenyls	4.00%	EIF	
2903.99.10	2,3,4,5,6-Pentabromoethylbenzene	0.00%	EIF	
2903.99.80	Halogenated derivatives of aromatic hydrocarbons (excl. chlorobenzene, o-dichlorobenzene, p-dichlorobenzene, hexachlorobenzene [ISO], DDT [ISO] "clofenotane [INN], 1,1,1-trichloro-2,2-bis[p-chlorophenyl]ethane", pentachlorobenzene "ISO", hexabromobiphenyls and 2,3,4,5,6-Pentabromoethylbenzene)	4.00%	EIF	
2904.10.00	Derivatives of hydrocarbons containing only sulpho groups, their salts and ethyl esters	0.00%	EIF	
2904.20.00	Derivatives of hydrocarbons containing only nitro or nitroso groups	0.00%	EIF	
2904.31.00	Perfluorooctane sulphonic acid	0.00%	EIF	
2904.32.00	Ammonium perfluorooctane sulphonate	0.00%	EIF	
2904.33.00	Lithium perfluorooctane sulphonate	0.00%	EIF	
2904.34.00	Potassium perfluorooctane sulphonate	0.00%	EIF	
2904.35.00	Salts of perfluorooctane sulphonic acid (excl. ammonium, lithium and potassium perfluorooctane sulphonates)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2904.36.00	Perfluorooctane sulphonyl fluoride	0.00%	EIF	
2904.91.00	Trichloronitromethane "chloropicrin"	0.00%	EIF	
2904.99.00	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated (excl. those containing only sulpho, nitro or nitroso groups, trichloronitromethane "chloropicrin", perfluorooctane sulphonic acid and its salts, perfluorooctane sulphonyl fluoride and esters of glycerol formed with acid-function compounds)	0.00%	EIF	
2905.11.00	Methanol "methyl alcohol"	0.00%	EIF	
2905.12.00	Propan-1-ol "propyl alcohol" and propan-2-ol "isopropyl alcohol"	0.00%	EIF	
2905.13.00	Butan-1-ol "n-butyl alcohol"	4.00%	EIF	
2905.14.10	2-Methylpropan-2-ol "tert-butyl alcohol"	4.00%	EIF	
2905.14.90	Butanols (excl. butan-1-ol "n-butyl alcohol" and 2-Methylpropan-2-ol "tert-butyl alcohol")	4.00%	EIF	
2905.16.20	Octan-2-ol	0.00%	EIF	
2905.16.85	Octanol "octyl alcohol" and isomers thereof (excl. octan-2-ol)	4.00%	EIF	
2905.17.00	Dodecan-1-ol "lauryl alcohol", hexadecan-1-ol "cetyl alcohol" and octadecan-1-ol "stearyl alcohol"	4.00%	EIF	
2905.19.00	Saturated monohydric acyclic alcohols (excl. methanol "methyl alcohol", propan-1-ol "propyl alcohol", propan-2-ol "isopropyl alcohol", butanols, octanol "octyl alcohol" and isomers thereof, dodecan-1-ol "lauryl alcohol", hexadecan-1-ol "cetyl alcohol" and octadecan-1-ol "stearyl alcohol")	0.00%	EIF	
2905.22.00	Acyclic terpene alcohols	4.00%	EIF	
2905.29.10	Allyl alcohol	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2905.29.90	Unsaturated monohydric acyclic alcohols (excl. allyl alcohol and acyclic terpene alcohols)	4.00%	EIF	
2905.31.00	Ethylene glycol "ethanediol"	4.00%	EIF	
2905.32.00	Propylene glycol "propane-1,2-diol"	4.00%	EIF	
2905.39.20	Butane-1,3-diol	0.00%	EIF	
2905.39.26	Butane-1,4-diol or tetramethylene glycol [1,4-butanediol] having a bio-based carbon content of 100% by mass	4.00%	EIF	
2905.39.28	Butane-1,4-diol (excl. having a bio-based carbon content of 100%)	4.00%	EIF	
2905.39.30	2,4,7,9-Tetramethyldec-5-yne-4,7-diol	0.00%	EIF	
2905.39.95	Acyclic diols (excl. ethylene glycol "ethanediol", propylene glycol "propane-1,2-diol", butane-1,3-diol, butane-1,4-diol and 2,4,7,9-tetramethyldec-5-yne-4,7-diol)	4.00%	EIF	
2905.41.00	2-Ethyl-2-"hydroxymethyl" propane-1,3-diol "trimethylolpropane"	4.00%	EIF	
2905.42.00	Pentaerythritol	4.00%	EIF	
2905.43.00	Mannitol	8.00% + 105.00 GBP/100kg	EIF	
2905.44.11	D-glucitol "sorbitol", in aqueous solution containing <= 2% by weight of d-mannitol, calculated on the d-glucitol content	6.00% + 13.00 GBP/100kg	EIF	
2905.44.19	D-glucitol "sorbitol" in aqueous solution (excl. containing <= 2% by weight of d-mannitol, calculated on the d-glucitol content)	8.00% + 31.00 GBP/100kg	EIF	
2905.44.91	D-glucitol "sorbitol", containing <= 2% by weight of d-mannitol, calculated on the d-glucitol content (excl. in aqueous solution)	6.00% + 19.00 GBP/100kg	EIF	
2905.44.99	D-glucitol "sorbitol" (excl. in aqueous solution and containing <= 2% by weight of d-mannitol, calculated on the d-glucitol content)	8.00% + 44.00 GBP/100kg	EIF	
2905.45.00	Glycerol	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2905.49.00	Tri- and other polyhydric acyclic alcohols (excl. 2-ethyl-2-"hydroxymethyl" propane-1,3-diol "trimethylolpropane", pentaerythritol, mannitol, d-glucitol "sorbitol" and glycerol)	4.00%	EIF	
2905.51.00	Ethchlorvynol "INN"	0.00%	EIF	
2905.59.91	2,2-Bis"bromomethyl"propanediol	0.00%	EIF	
2905.59.98	Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols (excl. 2,2-bis"bromomethyl"propanediol and ethchlorvynol "INN")	4.00%	EIF	
2906.11.00	Menthol	0.00%	EIF	
2906.12.00	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	0.00%	EIF	
2906.13.10	Sterols	0.00%	EIF	
2906.13.90	Inositols	0.00%	EIF	
2906.19.00	Cyclanic, cyclenic or cycloterpenic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. menthol, cyclohexanol, methylcyclohexanols, dimethylcyclohexanols, sterols and inositols)	0.00%	EIF	
2906.21.00	Benzyl alcohol	0.00%	EIF	
2906.29.00	Aromatic cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. benzyl alcohol)	0.00%	EIF	
2907.11.00	Phenol "hydroxybenzene" and its salts	2.00%	EIF	
2907.12.00	Cresols and their salts	2.00%	EIF	
2907.13.00	Octylphenol, nonylphenol and their isomers; salts thereof	4.00%	EIF	
2907.15.10	1-Naphthol	0.00%	EIF	
2907.15.90	Naphthols and their salts (excl. 1-naphthol)	4.00%	EIF	
2907.19.10	Xylenols and their salts	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2907.19.90	Monophenols (excl. phenol "hydroxybenzene" and its salts, cresols and their salts, octylphenol, nonylphenol and their isomers and salts thereof, xylenols and their salts and naphthols and their salts)	4.00%	EIF	
2907.21.00	Resorcinol and its salts	4.00%	EIF	
2907.22.00	Hydroquinone "quinol" and its salts	4.00%	EIF	
2907.23.00	4,4'-Isopropylidenediphenol "bisphenol A, diphenylolpropane" and its salts	4.00%	EIF	
2907.29.00	Polyphenols and phenol-alcohols (excl. resorcinol and hydroquinone "quinol" and their salts, and 4,4'-isopropylidenediphenol "bisphenol A, diphenylolpropane" and its salts)	4.00%	EIF	
2908.11.00	Pentachlorophenol "ISO"	4.00%	EIF	
2908.19.00	Derivatives containing only halogen substituents and their salts, of phenols or phenol-alcohols (excl. pentachlorophenol [ISO])	4.00%	EIF	
2908.91.00	Dinoseb "ISO" and its salts	4.00%	EIF	
2908.92.00	4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	4.00%	EIF	
2908.99.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols (excl. derivatives containing only halogen substitutes and their salts, dinoseb [ISO] and its salts, and 4,6-Dinitro-o-cresol [DNOC [ISO]] and its salts)	4.00%	EIF	
2909.11.00	Diethyl ether	4.00%	EIF	
2909.19.10	Tert-butyl ethyl ether (ethyl-tertio-butyl-ether, ETBE)	4.00%	EIF	
2909.19.90	Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. diethyl ether and tert-butyl ethyl ether [ethyl-tertio-butyl-ether, ETBE])	4.00%	EIF	
2909.20.00	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	4.00%	EIF	
2909.30.10	Diphenyl ether	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2909.30.31	Pentabromodiphenyl ether; 1,2,4,5-tetrabromo-3,6-bis"pentabromophenoxy"benzene	0.00%	EIF	
2909.30.35	1,2-Bis"2,4,6-tribromophenoxy"ethane for the manufacture of acrylonitrile-butadiene-styrene [ABS]	0.00%	EIF	
2909.30.38	Brominated derivatives of aromatic ethers (excl. pentabromodiphenyl ether, 1,2,4,5-tetrabromo-3,6-bis"pentabromophenoxy"benzene and 1,2-bis"2,4,6-tribromophenoxy"ethane for the manufacture of acrylonitrile-butadiene-styrene [ABS])	4.00%	EIF	
2909.30.90	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. diphenyl ether and brominated derivatives)	4.00%	EIF	
2909.41.00	2,2'-Oxydiethanol "diethylene glycol, digol"	4.00%	EIF	
2909.43.00	Monobutyl ethers of ethylene glycol or of diethylene glycol	4.00%	EIF	
2909.44.00	Monoalkylethers of ethylene glycol or of diethylene glycol (excl. monobutyl ethers)	4.00%	EIF	
2909.49.11	2-"2-Chloroethoxy"ethanol	0.00%	EIF	
2909.49.80	Cyclic ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. 2-(2-Chloroethoxy)ethanol)	4.00%	EIF	
2909.50.00	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	4.00%	EIF	
2909.60.00	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	4.00%	EIF	
2910.10.00	Oxirane "ethylene oxide"	0.00%	EIF	
2910.20.00	Methyloxirane "propylene oxide"	0.00%	EIF	
2910.30.00	1-Chloro-2,3-epoxypropane "epichlorohydrin"	0.00%	EIF	
2910.40.00	Dieldrin "ISO" "INN"	0.00%	EIF	
2910.50.00	Endrin "ISO"	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2910.90.00	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. oxirane "ethylene oxide", methyloxirane "propylene oxide", 1-Chloro-2,3-epoxypropane "epichlorohydrin", dieldrin [ISO] [INN] and endrin "ISO")	0.00%	EIF	
2911.00.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	0.00%	EIF	
2912.11.00	Methanal "formaldehyde"	4.00%	EIF	
2912.12.00	Ethanal "acetaldehyde"	4.00%	EIF	
2912.19.00	Acyclic aldehydes, without other oxygen function (excl. methanal [formaldehyde] and ethanal [acetaldehyde])	4.00%	EIF	
2912.21.00	Benzaldehyde	4.00%	EIF	
2912.29.00	Cyclic aldehydes, without other oxygen function (excl. benzaldehyde)	4.00%	EIF	
2912.41.00	Vanillin "4-hydroxy-3-methoxybenzaldehyde"	4.00%	EIF	
2912.42.00	Ethylvanillin "3-ethoxy-4-hydroxybenzaldehyde"	4.00%	EIF	
2912.49.00	Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function (excl. ethylvanillin "3-ethoxy-4-hydroxybenzaldehyde" and vanillin "4-hydroxy-3-methoxybenzaldehyde")	4.00%	EIF	
2912.50.00	Cyclic polymers of aldehydes	4.00%	EIF	
2912.60.00	Paraformaldehyde	4.00%	EIF	
2913.00.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of cyclic polymers of aldehydes or paraformaldehyde	0.00%	EIF	
2914.11.00	Acetone	4.00%	EIF	
2914.12.00	Butanone "methyl ethyl ketone"	4.00%	EIF	
2914.13.00	4-Methylpentan-2-one "methyl isobutyl ketone"	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2914.19.10	5-Methylhexan-2-one	0.00%	EIF	
2914.19.90	Acyclic ketones without other oxygen function (excl. acetone, butanone "methyl ethyl ketone", 4-Methylpentan-2-one "Methyl isobutyl ketone" and 5-methylhexan-2-one)	4.00%	EIF	
2914.22.00	Cyclohexanone and methylcyclohexanones	4.00%	EIF	
2914.23.00	Ionones and methylionones	4.00%	EIF	
2914.29.00	Cyclanic, cyclenic or cycloterpenic ketones, without other oxygen function (excl. cyclohexanone, methylcyclohexanones, ionones and methylionones)	4.00%	EIF	
2914.31.00	Phenylacetone "phenylpropan-2-one"	4.00%	EIF	
2914.39.00	Ketones, aromatic, without other oxygen function (excl. phenylacetone [phenylpropan-2-one])	4.00%	EIF	
2914.40.10	4-Hydroxy-4-methylpentan-2-one "diacetone alcohol"	4.00%	EIF	
2914.40.90	Ketone-alcohols and ketone-aldehydes (excl. 4-Hydroxy-4-methylpentan-2-one "diacetone alcohol")	2.00%	EIF	
2914.50.00	Ketone-phenols and ketones with other oxygen function	4.00%	EIF	
2914.61.00	Anthraquinone	4.00%	EIF	
2914.62.00	Coenzyme Q10 "ubidecarenone "INN""	4.00%	EIF	
2914.69.10	1,4-Naphthoquinone	0.00%	EIF	
2914.69.80	Quinones (excl. anthraquinone, coenzyme Q10 "ubidecarenone "INN"" and 1,4-naphthoquinone)	4.00%	EIF	
2914.71.00	Chlordecone "ISO"	4.00%	EIF	
2914.79.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of ketones or quinones (excl. chlordecone "ISO" and inorganic or organic compounds of mercury)	4.00%	EIF	
2915.11.00	Formic acid	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2915.12.00	Salts of formic acid	4.00%	EIF	
2915.13.00	Esters of formic acid	4.00%	EIF	
2915.21.00	Acetic acid	4.00%	EIF	
2915.24.00	Acetic anhydride	4.00%	EIF	
2915.29.00	Salts of acetic acid (excl. inorganic or organic compounds of mercury)	0.00%	EIF	
2915.31.00	Ethyl acetate	4.00%	EIF	
2915.32.00	Vinyl acetate	4.00%	EIF	
2915.33.00	n-Butyl acetate	4.00%	EIF	
2915.36.00	Dinoseb acetate "ISO"	4.00%	EIF	
2915.39.00	Esters of acetic acid (excl. ethyl, vinyl, n-butyl and dinoseb [ISO] acetates)	4.00%	EIF	
2915.40.00	Mono- di- or trichloroacetic acids, their salts and esters	4.00%	EIF	
2915.50.00	Propionic acid, its salts and esters	4.00%	EIF	
2915.60.11	1-Isopropyl-2,2-dimethyltrimethylene diisobutyrate	0.00%	EIF	
2915.60.19	Butanoic acids and their salts and esters (excl. 1-isopropyl-2,2-dimethyltrimethylene diisobutyrate)	4.00%	EIF	
2915.60.90	Pentanoic acids and their salts and esters	4.00%	EIF	
2915.70.40	Palmitic acid and its salts and esters	4.00%	EIF	
2915.70.50	Stearic acid and its salts and esters	0.00%	EIF	
2915.90.30	Lauric acid and its salts and esters	4.00%	EIF	
2915.90.70	Saturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. formic acid and acetic acid, mono-, di- or trichloroacetic acids, propionic acid,	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	butanoic and pentanoic acids, palmitic, stearic and lauric acids and their salts and esters, and acetic anhydride)			
2916.11.00	Acrylic acid and its salts	6.00%	EIF	
2916.12.00	Esters of acrylic acid	6.00%	EIF	
2916.13.00	Methacrylic acid and its salts	6.00%	EIF	
2916.14.00	Esters of methacrylic acid	6.00%	EIF	
2916.15.00	Oleic, linoleic or linolenic acids, their salts and esters (excl. inorganic or organic compounds of mercury)	6.00%	EIF	
2916.16.00	Binapacryl (ISO)	6.00%	EIF	
2916.19.10	Undecenoic acids and their salts and esters	4.00%	EIF	
2916.19.40	Crotonic acid	0.00%	EIF	
2916.19.95	Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. acrylic acid and its salts and esters, methacrylic acid and its salts and esters, oleic, linoleic or linolenic acids, their salts and esters, undecenoic acids and their salts and esters, crotonic acid and binapacryl [ISO])	6.00%	EIF	
2916.20.00	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. inorganic or organic compounds of mercury)	6.00%	EIF	
2916.31.00	Benzoic acid, its salts and esters (excl. inorganic or organic compounds of mercury)	6.00%	EIF	
2916.32.00	Benzoyl peroxide and benzoyl chloride	6.00%	EIF	
2916.34.00	Phenylacetic acid and its salts	0.00%	EIF	
2916.39.10	Esters of phenylacetic acid	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2916.39.90	Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. benzoic acid, its salts and esters, benzoyl peroxide, benzoyl chloride, binapacryl [ISO], phenylacetic acid, its salts and esters, and inorganic or organic compounds of mercury whether or not chemically defined)	6.00%	EIF	
2917.11.00	Oxalic acid, its salts and esters (excl. inorganic or organic compounds of mercury)	6.00%	EIF	
2917.12.00	Adipic acid, its salts and esters	6.00%	EIF	
2917.13.10	Sebacic acid	0.00%	EIF	
2917.13.90	Azelaic acid, their salts and esters and salts and esters of sebacic acid	6.00%	EIF	
2917.14.00	Maleic anhydride	6.00%	EIF	
2917.19.10	Malonic acid, its salts and esters	6.00%	EIF	
2917.19.20	Ethane-1,2-dicarboxylic acid or butanedioic acid "succinic acid" having a bio-based carbon content of 100% by mass	6.00%	EIF	
2917.19.80	Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. oxalic acid, adipic acid, azelaic acid, sebacic acid, malonic acid, their salts and esters, maleic anhydride, inorganic or organic compounds of mercury, and ethane-1,2-dicarboxylic acid or butanedioic acid "succinic acid" having a bio-based carbon content of 100%)	6.00%	EIF	
2917.20.00	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	6.00%	EIF	
2917.32.00	Dioctyl orthophthalates	6.00%	EIF	
2917.33.00	Dinonyl or didecyl orthophthalates	6.00%	EIF	
2917.34.00	Esters of orthophthalic acid (excl. dioctyl, dinonyl or didecyl orthophthalates)	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2917.35.00	Phthalic anhydride	6.00%	EIF	
2917.36.00	Terephthalic acid and its salts	6.00%	EIF	
2917.37.00	Dimethyl terephthalate	6.00%	EIF	
2917.39.20	Ester or anhydride of tetrabromophthalic acid; benzene-1,2,4-tricarboxylic acid; isophthaloyl dichloride, containing by weight 0,8 % or less of terephthaloyl dichloride; naphthalene-1,4,5,8-tetracarboxylic acid; tetrachlorophthalic anhydride; sodium 3,5-bis(methoxycarbonyl)benzenesulphonate	0.00%	EIF	
2917.39.95	Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. esters of orthophthalic acid, phthalic anhydride, terephthalic acid and its salts, dimethyl terephthalate, ester or anhydride of tetrabromophthalic acid, benzene-1,2,4-tricarboxylic acid, isophthaloyl dichloride containing by weight <= 0,8% of terephthaloyl dichloride, naphthalene-1,4,5,8-tetracarboxylic acid, tetrachlorophthalic anhydride and sodium 3,5-bis"methoxycarbonyl"benzenesulphonate)	6.00%	EIF	
2918.11.00	Lactic acid, its salts and esters (excl. inorganic or organic compounds of mercury)	0.00%	EIF	
2918.12.00	Tartaric acid	6.00%	EIF	
2918.13.00	Salts and esters of tartaric acid	6.00%	EIF	
2918.14.00	Citric acid	6.00%	EIF	
2918.15.00	Salts and esters of citric acid (excl. inorganic or organic compounds of mercury)	6.00%	EIF	
2918.16.00	Gluconic acid, its salts and esters	6.00%	EIF	
2918.17.00	2,2-Diphenyl-2-hydroxyacetic acid "benzilic acid"	6.00%	EIF	
2918.18.00	Chlorobenzilate "ISO"	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2918.19.30	Cholic acid and 3-alpha, 12-alpha-dihydroxy-5-beta-cholan-24-oic acid "deoxycholic acid", their salts and esters	6.00%	EIF	
2918.19.40	2,2-Bis"hydroxymethyl"propionic acid	0.00%	EIF	
2918.19.98	Carboxylic acids with alcohol function but without other oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. lactic acid, tartaric acid, citric acid, gluconic acid, cholic acid, 3-alpha, 12-alpha-dihydroxy-5-beta-cholan-24-oic acid "deoxycholic acid" and their salts and esters, and 2,2-bis"hydroxymethyl"propionic acid and chlorobenzilate [ISO] and 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid))	6.00%	EIF	
2918.21.00	Salicylic acid and its salts (excl. inorganic or organic compounds of mercury)	6.00%	EIF	
2918.22.00	o-Acetylsalicylic acid, its salts and esters	6.00%	EIF	
2918.23.00	Esters of salicylic acid and their salts (excl. o-acetylsalicylic acid, its salts and esters)	6.00%	EIF	
2918.29.00	Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. salicylic acid and o-Acetylsalicylic acid, and their salts and esters)	6.00%	EIF	
2918.30.00	Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives	6.00%	EIF	
2918.91.00	2,4,5-T "ISO" "2,4,5-trichlorophenoxyacetic acid", its salts and esters	6.00%	EIF	
2918.99.40	2,6-Dimethoxybenzoic acid; dicamba (ISO); sodium phenoxyacetate	0.00%	EIF	
2918.99.90	Carboxylic acids with additional oxygen function, their anhydrides, halides, peroxides and peroxyacids and their halogenated, sulphonated, nitrated or nitrosated	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	derivatives (excl. only with alcohol, phenol, aldehyde or ketone function, and 2,6-dimethoxybenzoic acid, dicamba [ISO], sodium phenoxyacetate, and 2,4,5-T [ISO] [2,4,5-trichlorophenoxyacetic acid] and its salts and esters)			
2919.10.00	Tris"2,3-dibromopropyl" phosphate	0.00%	EIF	
2919.90.00	Phosphoric esters and their salts, incl. lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. tris"2,3-dibromopropyl" phosphate)	0.00%	EIF	
2920.11.00	Parathion "ISO" and parathion-methyl "ISO" "methyl-parathion"	6.00%	EIF	
2920.19.00	Thiophosphoric esters "phosphorothioates" and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. parathion [ISO] and parathion-methyl [ISO] [methyl-parathion])	6.00%	EIF	
2920.21.00	Dimethyl phosphite	6.00%	EIF	
2920.22.00	Diethyl phosphite	6.00%	EIF	
2920.23.00	Trimethyl phosphite	6.00%	EIF	
2920.24.00	Triethyl phosphite	6.00%	EIF	
2920.29.00	Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. dimethyl, diethyl, trimethyl and triethyl phosphites)	6.00%	EIF	
2920.30.00	Endosulfan "ISO"	6.00%	EIF	
2920.90.10	Sulphuric esters and carbonic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. inorganic or organic compounds of mercury)	6.00%	EIF	
2920.90.70	Esters of inorganic acids of non-metals and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. esters of hydrogen halides, phosphoric esters, phosphite esters, sulphuric esters, carbonic esters and	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	thiophosphoric esters "phosphorothioates" and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives, and endosulfan "ISO")			
2921.11.00	Methylamine, dimethylamine or trimethylamine and their salts	6.00%	EIF	
2921.12.00	2-"N,N-Dimethylamino"ethylchloride hydrochloride	6.00%	EIF	
2921.13.00	2-"N,N-Diethylamino"ethylchloride hydrochloride	6.00%	EIF	
2921.14.00	2-(N,N-Diisopropylamino)ethylchloride hydrochloride	6.00%	EIF	
2921.19.40	1,1,3,3-Tetramethylbutylamine	0.00%	EIF	
2921.19.50	Diethylamine and its salts	4.00%	EIF	
2921.19.99	Acyclic monoamines and their derivatives; salts thereof (excl. methylamine, dimethylamine, trimethylamine, diethylamine, and their salts, 1,1,3,3-tetramethylbutylamine, 2-(N,N-Diethylamino)ethyl chloride hydrochloride, 2-(N,N-diisopropylamino)ethyl chloride hydrochloride and 2-(N,N-dimethylamino)ethyl chloride hydrochloride)	6.00%	EIF	
2921.21.00	Ethylenediamine and its salts	6.00%	EIF	
2921.22.00	Hexamethylenediamine and its salts	6.00%	EIF	
2921.29.00	Acyclic polyamines and their derivatives; salts thereof (excl. ethylenediamine and hexamethylenediamine, and their salts)	6.00%	EIF	
2921.30.10	Cyclohexylamine and cyclohexyldimethylamine, and their salts	6.00%	EIF	
2921.30.91	Cyclohex-1,3-ylenediamine "1,3-diaminocyclohexane"	0.00%	EIF	
2921.30.99	Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof (excl. cyclohexylamine, cyclohexyldimethylamine and their salts, and cyclohex-1,3-ylenediamine "1,3-diaminocyclohexane")	6.00%	EIF	
2921.41.00	Aniline and its salts (excl. inorganic or organic compounds of mercury)	6.00%	EIF	
2921.42.00	Aniline derivatives and their salts	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2921.43.00	Toluidines and their derivatives; salts thereof	6.00%	EIF	
2921.44.00	Diphenylamine and its derivatives; salts thereof	6.00%	EIF	
2921.45.00	1-Naphthylamine "alpha-naphthylamine", 2-naphthylamine "beta-naphthylamine" and their derivatives; salts thereof	6.00%	EIF	
2921.46.00	Amfetamine "INN", benzfetamine "INN", dexamfetamine "INN", etilamfetamine "INN", fencamfamine "INN", lefetamine "INN", levamfetamine "INN", mefenorex "INN" and phentermine "INN", and salts thereof	0.00%	EIF	
2921.49.00	Aromatic monoamines and derivatives; salts thereof (excl. aniline, toluidines, diphenylamine, 1-naphthylamine "alpha-naphthylamine", 2-naphthylamine "beta-naphthylamine" and their derivatives, and salts thereof, and amfetamine "INN", benzfetamine "INN", dexamfetamine "INN", etilamfetamine "INN", fencamfamine "INN", lefetamine "INN", levamfetamine "INN", mefenorex "INN" and phentermine "INN", and salts thereof)	6.00%	EIF	
2921.51.11	m-Phenylenediamine of a purity by weight of $\geq 99\%$ and containing $\leq 1\%$ by weight of water, ≤ 200 mg/kg of o-phenylenediamine and ≤ 450 mg/kg of p-phenylenediamine	0.00%	EIF	
2921.51.19	o-Phenylenediamine, m-phenylenediamine, p-phenylenediamine, diaminotoluenes, and their halogenated, sulphonated, nitrated and nitrosated derivatives; salts thereof (excl. m-phenylenediamine of a purity by weight of $\geq 99\%$ and containing $\leq 1\%$ by weight of water, ≤ 200 mg/kg of o-phenylenediamine and ≤ 450 mg/kg of p-phenylenediamine)	6.00%	EIF	
2921.51.90	Derivatives of o-phenylenediamine, m-phenylenediamine, p-phenylenediamine or diaminotoluenes; salts thereof (excl. halogenated, sulphonated, nitrated and nitrosated derivatives, and salts thereof)	6.00%	EIF	
2921.59.50	m-Phenylenebis(methylamine); 2,2'-dichloro-4,4'-methylenedianiline; 4,4'-bi-o-toluidine; 1,8-naphthylenediamine	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2921.59.90	Aromatic polyamines and their derivatives; salts thereof (excl. o-phenylenediamine, m-phenylenediamine, p-phenylenediamine or diaminotoluenes and their derivatives, and salts thereof, m-phenylenebis"methylamine", 2,2'-dichloro-4,4'-methylenedianiline, 4,4'-bi-o-toluidine and 1,8-naphthylenediamine)	6.00%	EIF	
2922.11.00	Monoethanolamine and its salts	6.00%	EIF	
2922.12.00	Diethanolamine and its salts	6.00%	EIF	
2922.14.00	Dextropropoxyphene "INN" and its salts	0.00%	EIF	
2922.15.00	Triethanolamine	6.00%	EIF	
2922.16.00	Diethanolammonium perfluorooctane sulphonate	6.00%	EIF	
2922.17.00	Methyldiethanolamine and ethyldiethanolamine	6.00%	EIF	
2922.18.00	2-"N,N-Diisopropylamino"ethanol	6.00%	EIF	
2922.19.00	Amino-alcohols, their ethers and esters; salts thereof (other than those containing > one kind of oxygen function and excl. monoethanolamine, diethanolamine, dextropropoxyphene "INN", their salts, triethanolamine, diethanolammonium perfluorooctane sulphonate, methyldiethanolamine, ethyldiethanolamine and 2-(N,N-Diisopropylamino)ethanol)	6.00%	EIF	
2922.21.00	Aminohydroxynaphthalenesulphonic acids and their salts	6.00%	EIF	
2922.29.00	Amino-naphthols and other amino-phenols, their ethers and esters; salts thereof (excl. those containing > one kind of oxygen function; aminohydroxynaphthalenesulphonic acids and their salts)	6.00%	EIF	
2922.31.00	Amfepramone "INN", methadone "INN" and normethadone "INN", and salts thereof	0.00%	EIF	
2922.39.00	Amino-aldehydes, amino-ketones and amino-quinones; salts thereof (excl. those containing > one kind of oxygen function, and amfepramone "INN", methadone "INN" and normethadone "INN", and salts thereof)	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2922.41.00	Lysine and its esters; salts thereof	0.00%	EIF	
2922.42.00	Glutamic acid and its salts	0.00%	EIF	
2922.43.00	Anthranilic acid and its salts	6.00%	EIF	
2922.44.00	Tilidine "INN" and its salts	0.00%	EIF	
2922.49.20	beta-Alanine	0.00%	EIF	
2922.49.85	Amino-acids and their esters; salts thereof (excl. those containing > one kind of oxygen function, lysine and its esters, and salts thereof, and glutamic acid, anthranilic acid, tilidine "INN" and their salts and beta-alanine)	0.00%	EIF	
2922.50.00	Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function (excl. amino-alcohols, amino-naphthols and other amino-phenols, their ethers and esters and salts thereof, amino-aldehydes, amino-ketones and amino-quinones, and salts thereof, amino-acids and their esters and salts thereof)	6.00%	EIF	
2923.10.00	Choline and its salts	6.00%	EIF	
2923.20.00	Lecithins and other phosphoaminolipids, whether or not chemically defined	0.00%	EIF	
2923.30.00	Tetraethylammonium perfluorooctane sulphonate	6.00%	EIF	
2923.40.00	Didecyldimethylammonium perfluorooctane sulphonate	6.00%	EIF	
2923.90.00	Quaternary ammonium salts and hydroxides (excl. choline and its salts, tetraethylammonium perfluorooctane sulphonate and didecyldimethylammonium perfluorooctane sulphonate)	6.00%	EIF	
2924.11.00	Meprobamate "INN"	0.00%	EIF	
2924.12.00	Fluoroacetamide "ISO", monocrotophos "ISO" and phosphamidon "ISO"	6.00%	EIF	
2924.19.00	Acyclic amides, incl. acyclic carbamates, and their derivatives, and salts thereof (excl. meprobamate [INN], fluoroacetamide [ISO], monocrotophos [ISO] and phosphamidon [ISO])	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2924.21.00	Ureines and their derivatives; salts thereof	6.00%	EIF	
2924.23.00	2-Acetamidobenzoic acid "N-acetylanthranilic acid" and its salts	6.00%	EIF	
2924.24.00	Ethinamate "INN"	0.00%	EIF	
2924.25.00	Alachlor "ISO"	6.00%	EIF	
2924.29.10	Lidocaine "INN"	0.00%	EIF	
2924.29.70	Cyclic amides, incl. cyclic carbamates, and their derivatives; salts thereof (excl. ureines and their derivatives, salts thereof, 2-acetamidobenzoic acid "N-acetylanthranilic acid" and its salts, ethinamate "INN", alachlor "ISO" and lidocaine "INN")	6.00%	EIF	
2925.11.00	Saccharin and its salts	0.00%	EIF	
2925.12.00	Glutethimide "INN"	0.00%	EIF	
2925.19.20	3,3',4,4',5,5',6,6'-Octabromo-N,N'-ethylenediphthalimide; N,N'-ethylenebis(4,5-dibromohexahydro-3,6-methanophthalimide)	0.00%	EIF	
2925.19.95	Imides and their derivatives; salts thereof (excl. saccharin, its salts, glutethimide "INN", 3,3',4,4',5,5',6,6'-octabromo-N,N'-ethylenediphthalimide, N,N'-ethylenebis[4,5-dibromohexahydro-3,6- methanophthalimide], and inorganic or organic compounds of mercury)	0.00%	EIF	
2925.21.00	Chlordimeform "ISO"	0.00%	EIF	
2925.29.00	Imines and their derivatives; salts thereof (excl. chlordimeform [ISO])	0.00%	EIF	
2926.10.00	Acrylonitrile	6.00%	EIF	
2926.20.00	1-Cyanoguanidine "dicyandiamide"	6.00%	EIF	
2926.30.00	Fenproporex "INN" and its salts; methadone "INN"-intermediate "4-cyano-2-dimethylamino-4,4-diphenylbutane"	6.00%	EIF	
2926.40.00	alpha-Phenylacetoacetonitrile	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2926.90.20	Isophthalonitrile	6.00%	EIF	
2926.90.70	Nitrile-function compounds (excl. acrylonitrile, 1-cyanoguanidine "dicyandiamide", fenproporex "INN" and its salts, methadone "INN"-intermediate "4-cyano-2-dimethylamino-4,4-diphenylbutane", alpha-Phenylacetoacetonitrile and isophthalonitrile)	6.00%	EIF	
2927.00.00	Diazo-, azo- or azoxy-compounds	0.00%	EIF	
2928.00.10	N,N-Bis"2-methoxyethyl"hydroxylamine	0.00%	EIF	
2928.00.90	Organic derivatives of hydrazine or of hydroxylamine (excl. N,N-bis"2-methoxyethyl"hydroxylamine)	6.00%	EIF	
2929.10.00	Isocyanates	6.00%	EIF	
2929.90.00	Compounds with nitrogen function (excl. amine-function compounds; oxygen-function amino-compounds; quaternary ammonium salts and hydroxides; lecithin and other phosphoaminolipids; carboxyamide-function compounds; amide-function compounds of carbonic acid; carboxyimide-function, imine-function or nitrile-function compounds; diazo-, azo- or azoxy-compounds; organic derivatives of hydrazine or of hydroxylamine and isocyanates)	6.00%	EIF	
2930.20.00	Thiocarbamates and dithiocarbamates (excl. inorganic or organic compounds of mercury)	6.00%	EIF	
2930.30.00	Thiuram mono-, di- or tetrasulphides	6.00%	EIF	
2930.40.10	Methionine "INN"	0.00%	EIF	
2930.40.90	Methionine (excl. methionine "INN")	6.00%	EIF	
2930.60.00	2-(N,N-Diethylamino)ethanethiol	6.00%	EIF	
2930.70.00	Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))	6.00%	EIF	
2930.80.00	Aldicarb (ISO), Captafol (ISO) and methamidophos (ISO)	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2930.90.13	Cysteine and cystine	6.00%	EIF	
2930.90.16	Derivatives of cysteine or of cystine	6.00%	EIF	
2930.90.30	DL-2-hydroxy-4-"methylthio"butyric acid	0.00%	EIF	
2930.90.40	2,2'-Thiodiethyl bis[3-"3,5-di-tert-butyl-4-hydroxyphenyl"propionate]	0.00%	EIF	
2930.90.50	Mixture of isomers consisting of 4-methyl-2,6-bis"methylthio"-m-phenylenediamine and 2-methyl-4,6-bis"methylthio"-m-phenylenediamine	0.00%	EIF	
2930.90.98	Organo-sulphur compounds (excl. thiocarbamates and dithiocarbamates, thiuram mono-, di- or tetrasulphides, methionine, aldicarb [ISO], captafol [ISO], methamidophos [ISO], cysteine or cystine and their derivatives, thiodiglycol [INN] [bis(2-hydroxyethyl)sulfide], DL-2-hydroxy-4-"methylthio"butyric acid, 2,2'-thiodiethyl bis[3-"3,5-di-tert-butyl-4-hydroxyphenyl"propionate], a mixture of isomers consisting of 4-methyl-2,6-bis"methylthio"-m-phenylenediamine and 2-methyl-4,6-bis"methylthio"-m-phenylenediamine and 2-(N,N-Diethylamino)ethanethiol)	6.00%	EIF	
2931.10.00	Tetramethyl lead and tetraethyl lead	6.00%	EIF	
2931.20.00	Tributyltin compounds	6.00%	EIF	
2931.31.00	Dimethyl methylphosphonate	6.00%	EIF	
2931.32.00	Dimethyl propylphosphonate	6.00%	EIF	
2931.33.00	Diethyl ethylphosphonate	6.00%	EIF	
2931.34.00	Sodium 3-(trihydroxysilyl)propyl methylphosphonate	6.00%	EIF	
2931.35.00	2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	6.00%	EIF	
2931.36.00	(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl phosphonate	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2931.37.00	Bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl]methylphosphonate	6.00%	EIF	
2931.38.00	Salt of methylphosphonic acid and (aminoiminomethyl)urea (1 : 1)	6.00%	EIF	
2931.39.20	Methylphosphonoyl difluoride "methylphosphonic difluoride"	6.00%	EIF	
2931.39.30	Methylphosphonoyl dichloride "methylphosphonic dichloride"	6.00%	EIF	
2931.39.50	Etidronic acid "INN" "1-hydroxyethane-1,1-diphosphonic acid" and its salts	6.00%	EIF	
2931.39.60	(Nitrilotrimethanediyl)tris(phosphonic acid), {ethane-1,2-diylbis[nitrilobis(methylene)]}tetrakis(phosphonic acid), [(bis{2-[bis(phosphonomethyl)amino]ethyl}amino)methyl]phosphonic acid, {hexane-1,6-diylbis[nitrilobis(methylene)]}tetrakis(phosphonic acid), {[2-hydroxyethylimino]bis(methylene)}bis(phosphonic acid), and [(bis{6-[bis(phosphonomethyl)amino]hexyl}amino)methyl]phosphonic acid; salts thereof	6.00%	EIF	
2931.39.90	Separate chemically defined organo-phosphorous derivatives, n.e.s.	6.00%	EIF	
2931.90.00	Separate chemically defined organo-inorganic compounds (excl. organo-sulphur, mercury, tetramethyl lead, tetraethyl lead and tributyltin compounds, and organo-phosphorous derivatives)	6.00%	EIF	
2932.11.00	Tetrahydrofuran	6.00%	EIF	
2932.12.00	2-Furaldehyde "furfuraldehyde"	6.00%	EIF	
2932.13.00	Furfuryl alcohol and tetrahydrofurfuryl alcohol	6.00%	EIF	
2932.14.00	Sucralose	6.00%	EIF	
2932.19.00	Heterocyclic compounds with oxygen hetero-atom[s] only, containing an unfused furan ring, whether or not hydrogenated, in the structure (excl. tetrahydrofuran, 2-furaldehyde "furfuraldehyde", furfuryl alcohol, tetrahydrofurfuryl alcohol and sucralose)	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2932.20.10	Phenolphthalein; 1-Hydroxy-4-[1-(4-hydroxy-3-methoxycarbonyl-1-naphthyl)-3-oxo-1H,3H-benzo[de]isochromen-1-yl]-6-octadecyloxy-2-naphthoic acid; 3'-Chloro-6'-cyclohexylaminospiro[isobenzofuran-1(3H),9'-xanthen]-3-one; 6'-(N-Ethyl-p-toluidino)-2'-methylspiro[isobenzofuran-1(3H),9'-xanthen]-3-one; Methyl-6-docosyloxy-1-hydroxy-4-[1-(4-hydroxy-3-methyl-1-phenanthryl)-3-oxo-1H,3H-naphtho[1,8-cd]pyran-1-yl]naphthalene-2-carboxylate	0.00%	EIF	
2932.20.20	gamma-Butyrolactone	6.00%	EIF	
2932.20.90	Lactones (excl. gamma-Butyrolactone; Phenolphthalein; 1-Hydroxy-4-[1-(4-hydroxy-3-methoxycarbonyl-1-naphthyl)-3-oxo-1H,3H-benzo[de]isochromen-1-yl]-6-octadecyloxy-2-naphthoic acid; 3'-Chloro-6'-cyclohexylaminospiro[isobenzofuran-1(3H),9'-xanthen]-3-one; 6'-(N-Ethyl-p-toluidino)-2'-methylspiro[isobenzofuran-1(3H),9'-xanthen]-3-one; Methyl-6-docosyloxy-1-hydroxy-4-[1-(4-hydroxy-3-methyl-1-phenanthryl)-3-oxo-1H,3H-naphtho[1,8-cd]pyran-1-yl]naphthalene-2-carboxylate)	6.00%	EIF	
2932.91.00	Isosafrole	6.00%	EIF	
2932.92.00	1-"1,3-Benzodioxol-5-yl"propan-2-one	6.00%	EIF	
2932.93.00	Piperonal	6.00%	EIF	
2932.94.00	Safrole	6.00%	EIF	
2932.95.00	Tetrahydrocannabinols "all isomers"	6.00%	EIF	
2932.99.00	Heterocyclic compounds with oxygen hetero-atom[s] only (excl. compounds containing unfused furan ring, whether or not hydrogenated, in the structure, and lactones, isosafrole, 1-[1,3-benzodioxol-5-yl]propan-2-one, piperonal, safrole, tetrahydrocannabinols "all isomers", and inorganic or organic compounds of mercury)	6.00%	EIF	
2933.11.10	Propyphenazone	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2933.11.90	Phenazone "antipyrin" and its derivatives (excl. propyphenazone "INN")	6.00%	EIF	
2933.19.10	Phenylbutazone "INN"	0.00%	EIF	
2933.19.90	Heterocyclic compounds with nitrogen hetero-atom[s] only, containing an unfused pyrazole ring, whether or not hydrogenated, in the structure (excl. phenazone "antipyrin" and its derivatives and phenylbutazone "INN")	6.00%	EIF	
2933.21.00	Hydantoin and its derivatives	6.00%	EIF	
2933.29.10	Naphazoline hydrochloride "INNM" and naphazoline nitrate "INNM"; phentolamine "INN"; tolazoline hydrochloride "INNM"	0.00%	EIF	
2933.29.90	Heterocyclic compounds with nitrogen hetero-atom[s] only, containing an unfused imidazole ring, whether or not hydrogenated, in the structure (excl. hydantoin and its derivatives, naphazoline hydrochloride "INNM", naphazoline nitrate "INNM", phentolamine "INN" and tolazoline hydrochloride "INNM")	0.00%	EIF	
2933.31.00	Pyridine and its salts	4.00%	EIF	
2933.32.00	Piperidine and its salts	6.00%	EIF	
2933.33.00	Alfentanil "INN", anileridine "INN", bezitramide "INN", bromazepam "INN", difenoxin "INN", diphenoxylate "INN", dipipanone "INN", fentanyl "INN", ketobemidone "INN", methylphenidate "INN", pentazocine "INN", pethidine "INN", pethidine "INN" intermediate A, phencyclidine "INN" "PCP", phenoperidine "INN", pipradol "INN", piritramide "INN", propiram "INN" and trimeperidine "INN", and salts thereof	6.00%	EIF	
2933.39.10	Iproniazid "INN"; ketobemidone hydrochloride "INNM"; pyrodostigmine bromide "INN"	0.00%	EIF	
2933.39.20	2,3,5,6-Tetrachloropyridine	0.00%	EIF	
2933.39.25	3,6-Dichloropyridine-2-carboxylic acid	0.00%	EIF	
2933.39.35	2-Hydroxyethylammonium-3,6-dichloropyridine-2-carboxylate	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2933.39.40	2-Butoxyethyl"3,5,6-trichloro-2-pyridyloxy"acetate	0.00%	EIF	
2933.39.45	3,5-Dichloro-2,4,6-trifluoropyridine	0.00%	EIF	
2933.39.50	Fluroxypyr "ISO" methyl ester	4.00%	EIF	
2933.39.55	4-Methylpyridine	0.00%	EIF	
2933.39.99	Heterocyclic compounds with nitrogen hetero-atom[s] only, containing an unfused pyridine ring, whether or not hydrogenated, in the structure (excl. pyridine, piperidine, alfentanil "INN", anileridine "INN", bezitramide "INN", bromazepam "INN", difenoxin "INN", diphenoxylate "INN", dipipanone "INN", fentanyl "INN", ketobemidone "INN", methylphenidate "INN", pentazocine "INN", pethidine "INN", pethidine "INN" intermediate A, phencyclidine "INN" "PCP", phenoperidine "INN", pipradol "INN", piritramide "INN", propiram "INN", trimeperidine "INN", and their salts, and iproniazid "INN", ketobemidone hydrochloride "INN", pyridostigmine bromide "INN", 2,3,5,6-tetrachloropyridine, 3,6-dichloropyridine-2-carboxylic acid, 2-hydroxyethylammonium-3,6-dichloropyridine-2-carboxylate, 2-butoxyethyl"3,5,6-trichloro-2-pyridyloxy"acetate, 3,5-dichloro-2,4,6-trifluoropyridine, fluroxypyr "ISO" methyl ester, 4-methylpyridine, and inorganic or organic compounds of mercury)	0.00%	EIF	
2933.41.00	Levorphanol "INN" and its salts	0.00%	EIF	
2933.49.10	Halogen derivatives of quinoline; quinolinecarboxylic acid derivatives	4.00%	EIF	
2933.49.30	Dextromethorphan "INN" and its salts	0.00%	EIF	
2933.49.90	Heterocyclic compounds with nitrogen hetero-atom[s] only, containing in the structure a quinoline or isoquinoline ring-system, whether or not hydrogenated, but not further fused (excl. levorphanol "INN", dextromethorphan "INN", and their	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	salts, halogen derivatives of quinoline, quinolinecarboxylic acid derivatives, and inorganic or organic compounds of mercury)			
2933.52.00	Malonylurea "barbituric acid" and its salts	6.00%	EIF	
2933.53.10	Phenobarbital "INN", barbital "INN", and salts thereof	0.00%	EIF	
2933.53.90	Allobarbital "INN", amobarbital "INN", butalbital "INN", butobarbital "INN", cyclobarbital "INN", methylphenobarbital "INN", pentobarbital "INN", secbutabarbital "INN", secobarbital "INN" and vinylbital "INN", and salts thereof	6.00%	EIF	
2933.54.00	Derivatives of malonylurea "barbituric acid" and salts thereof (excl. salts of malonylurea)	6.00%	EIF	
2933.55.00	Loprazolam "INN", mecloqualone "INN", methaqualone "INN" and zipeprol "INN", and salts thereof	0.00%	EIF	
2933.59.10	Diazinon "ISO"	0.00%	EIF	
2933.59.20	1,4-Diazabicyclo[2.2.2]octane "triethylenediamine"	0.00%	EIF	
2933.59.95	Heterocyclic compounds with nitrogen hetero-atom"s" only, containing a pyrimidine ring, whether or not hydrogenated, or piperazine ring in the structure (excl. malonylurea "barbituric acid" and its derivatives, allobarbital "INN", amobarbital "INN", barbital "INN", butalbital "INN", butobarbital "INN", cyclobarbital "INN", methylphenobarbital "INN", pentobarbital "INN", phenobarbital "INN", secbutabarbital "INN", secobarbital "INN", vinylbital "INN", loprazolam "INN", mecloqualone "INN", methaqualone "INN" and zipeprol "INN", and salts thereof, and diazinon "ISO" and 1,4-diazabicyclo[2.2.2]octane "triethylenediamine")	0.00%	EIF	
2933.61.00	Melamine	6.00%	EIF	
2933.69.10	Atrazine "ISO"; propazine "ISO"; simazine "ISO"; hexahydro-1,3,5-trinitro-1,3,5-triazine "hexogen, trimethylenetrinitramine"	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2933.69.40	Methenamine (INN) (hexamethylenetetramine); 2,6-Di-tert-butyl-4-[4,6-bis(octylthio)-1,3,5-triazine-2-ylamino]phenol	0.00%	EIF	
2933.69.80	Heterocyclic compounds with nitrogen hetero-atom[s] only, containing an unfused triazine ring, whether or not hydrogenated, in the structure (excl. melamine, atrazine "ISO", propazine "ISO", simazine "ISO", hexahydro-1,3,5-trinitro-1,3,5-triazine "hexogen, trimethylenetrinitramine", methenamine [INN] "hexamethylenetetramine" and 2,6-di-tert-butyl-4-[4,6-bis"octylthio"-1,3,5-triazine-2-ylamino]phenol)	6.00%	EIF	
2933.71.00	6-Hexanelactam "epsilon-caprolactam"	6.00%	EIF	
2933.72.00	Clobazam "INN" and methyprylon "INN"	0.00%	EIF	
2933.79.00	Lactams (excl. 6-hexanelactam "epsilon-caprolactam", clobazam "INN", methyprylon "INN", and inorganic or organic compounds of mercury)	6.00%	EIF	
2933.91.10	Chlorodiazepoxide "INN"	0.00%	EIF	
2933.91.90	Alprazolam "INN", camazepam "INN", clonazepam "INN", clorazepate, delorazepam "INN", diazepam "INN", estazolam "INN", ethyl loflazepate "INN", fludiazepam "INN", flunitrazepam "INN", flurazepam "INN", halazepam "INN", lorazepam "INN", lormetazepam "INN", mazindol "INN", medazepam "INN", midazolam "INN", nimetazepam "INN", nitrazepam "INN", nordazepam "INN", oxazepam "INN", pinazepam "INN", prazepam "INN", pyrovalerone "INN", temazepam "INN", tetrazepam "INN" and triazolam "INN", salts thereof, and salts of chlordiazepoxide "INN"	6.00%	EIF	
2933.92.00	Azinphos-methyl "ISO"	6.00%	EIF	
2933.99.20	Indole, 3-methylindole "skatole", 6-allyl-6,7-dihydro-5H-dibenz"e"azepine "azapetine", phenindamine "INN" and their salts; imipramine hydrochloride "INNM"	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2933.99.50	2,4-Di-tert-butyl-6-"5-chlorobenzotriazol-2-yl"phenol	0.00%	EIF	
2933.99.80	Heterocyclic compounds with nitrogen hetero-atom[s] only (excl. those containing an unfused pyrazole, imidazole, pyridine or triazine ring, whether or not hydrogenated, a quinoline or isoquinoline ring-system, not further fused, whether or not hydrogenated, a pyrimidine ring, whether or not hydrogenated, or piperazine ring in the structure, lactams, alprazolam "INN", camazepam "INN", chlordiazepoxide "INN", clonazepam "INN", clorazepate, delorazepam "INN", diazepam "INN", estazolam "INN", ethyl loflazepate "INN", fludiazepam "INN", flunitrazepam "INN", flurazepam "INN", halazepam "INN", lorazepam "INN", lormetazepam "INN", mazindol "INN", medazepam "INN", midazolam "INN", nimetazepam "INN", nitrazepam "INN", nordazepam "INN", oxazepam "INN", pinazepam "INN", prazepam "INN", pyrovalerone "INN", temazepam "INN", tetrazepam "INN", triazolam "INN", salts thereof, indole, 3-methylindole "skatole", 6-allyl-6,7-dihydro-5H-dibenz"e"azepine "azapetine", phenindamine "INN" and their salts, imipramine hydrochloride "INN", 2,4-di-tert-butyl-6-"5-chlorobenzotriazol-2-yl"phenol and azinphos-methyl "ISO")	0.00%	EIF	
2934.10.00	Heterocyclic compounds containing an unfused thiazole ring, whether or not hydrogenated, in the structure	6.00%	EIF	
2934.20.20	Di"benzothiazol-2-yl"disulphide; benzothiazol-2-thiol "mercaptobenzothiazole" and its salts	6.00%	EIF	
2934.20.80	Heterocyclic compounds containing in the structure a benzothiazole ring-system, whether or not hydrogenated, but not further fused (excl. di"benzothiazol-2-yl"disulphide; benzothiazole-2-thiol "mercaptobenzothiazole" and its salts, and inorganic or organic compounds of mercury)	6.00%	EIF	
2934.30.10	Thiethylperazine "INN"; thioridazine "INN" and its salts	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2934.30.90	Heterocyclic compounds containing in the structure a phenothiazine ring-system, whether or not hydrogenated, but not further fused (excl. thiethylperazine "INN", and thioridazine "INN" and its salts)	6.00%	EIF	
2934.91.00	Aminorex "INN", brotizolam "INN", clotiazepam "INN", cloxazolam "INN", dextromoramide "INN", haloxazolam "INN", ketazolam "INN", mesocarb "INN", oxazolam "INN", pemoline "INN", phendimetrazine "INN", phenmetrazine "INN" and sufentanil "INN", and salts thereof	0.00%	EIF	
2934.99.60	Chlorprothixene (INN); thenalidine (INN) and its tartrates and maleates; furazolidone (INN); 7-aminocephalosporanic acid; salts and esters of (6R,7R)-3-acetoxymethyl-7-[(R)-2-formyloxy-2-phenylacetamido]-8-oxo-5-thia-1-azabicyclo[4.2.0]oct-2-ene-2-carboxylic acid; 1-[2-(1,3-Dioxan-2-yl)ethyl]-2-methylpyridinium bromide	0.00%	EIF	
2934.99.90	Nucleic acids and their salts, whether or not chemically defined; heterocyclic compounds (excl. those with oxygen or nitrogen hetero-atom"s" only, compounds containing in the structure an unfused thiazole ring or a benzothiazole or phenothiazine ring-system or further fused, aminorex "INN", brotizolam "INN", clotiazepam "INN", cloxazolam "INN", dextromoramide "INN", haloxazolam "INN", ketazolam "INN", mesocarb "INN", oxazolam "INN", pemoline "INN", phendimetrazine "INN", phenmetrazine "INN", sufentanil "INN", salts thereof, chlorprothixene "INN", thenalidine "INN" and its tartrates and maleates, furazolidone "INN", 7-aminocephalosporanic acid, salts and esters of "6R, 7R"-3-acetoxymethyl-7-["R"-2-formyloxy-2-phenylacetamido]-8-oxo-5-thia-1-azabicyclo[4.2.0]oct-2-ene-2-carboxylic acid, 1-[2-"1,3-dioxan-2-yl"ethyl]-2-methylpyridinium bromide, and inorganic or organic compounds of mercury)	6.00%	EIF	
2935.10.00	N-Methylperfluorooctane sulphonamide	6.00%	EIF	
2935.20.00	N-Ethylperfluorooctane sulphonamide	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2935.30.00	N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	6.00%	EIF	
2935.40.00	N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide	6.00%	EIF	
2935.50.00	Perfluorooctane sulphonamides (excl. N-Methylperfluorooctane sulphonamide, N-Ethylperfluorooctane sulphonamide, N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide and N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide)	6.00%	EIF	
2935.90.30	3-{1-[7-(Hexadecylsulphonylamino)-1H-indole-3-yl]-3-oxo-1H,3H-naphtho[1,8-cd]pyran-1-yl}-N,N-dimethyl-1H-indole-7-sulphonamide; metosulam "ISO"	0.00%	EIF	
2935.90.90	Sulphonamides (excl. perfluorooctane sulphonamides, 3-{1-[7-"hexadecylsulphonylamino"-1H-indole-3-yl]-3-oxo-1H, 3H-naphtho[1,8-cd]pyran-1-yl}-N,N-dimethyl-1H-indole-7-sulphonamide and metosulam "ISO")	6.00%	EIF	
2936.21.00	Vitamins A and their derivatives, used primarily as vitamins	0.00%	EIF	
2936.22.00	Vitamin B1 and its derivatives, used primarily as vitamins	0.00%	EIF	
2936.23.00	Vitamin B2 and its derivatives, used primarily as vitamins	0.00%	EIF	
2936.24.00	D-Pantothenic or DL-pantothenic acid "Vitamin B3 or B5" and their derivatives, used primarily as vitamins	0.00%	EIF	
2936.25.00	Vitamin B6 and its derivatives, used primarily as vitamins	0.00%	EIF	
2936.26.00	Vitamin B12 and its derivatives, used primarily as vitamins	0.00%	EIF	
2936.27.00	Vitamin C and its derivatives, used primarily as vitamins	0.00%	EIF	
2936.28.00	Vitamin E and its derivatives, used primarily as vitamins	0.00%	EIF	
2936.29.00	Vitamins and their derivatives, used primarily as vitamins, unmixed (excl. vitamins A, B1, B2, B3, B5, B6, B12, C, E and their derivatives)	0.00%	EIF	
2936.90.00	Provitamins and mixtures of vitamins, of provitamins or of concentrates, whether or not in any solvent, and natural concentrates	0.00%	EIF	
2937.11.00	Somatropin, its derivatives and structural analogues, used primarily as hormones	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2937.12.00	Insulin and its salts, used primarily as hormones	0.00%	EIF	
2937.19.00	Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues, used primarily as hormones (excl. somatropin, its derivatives and structural analogues, and insulin and its salts)	0.00%	EIF	
2937.21.00	Cortisone, hydrocortisone, prednisone "dehydrocortisone" and prednisolone "dehydrohydrocortisone"	0.00%	EIF	
2937.22.00	Halogenated derivatives of corticosteroidal hormones	0.00%	EIF	
2937.23.00	Oestrogens and progestogens	0.00%	EIF	
2937.29.00	Steroidal hormones, their derivatives and structural analogues, used primarily as hormones (excl. cortisone, hydrocortisone, prednisone "dehydrocortisone", prednisolone "dehydrohydrocortisone", halogenated derivatives of corticosteroidal hormones, oestrogens and progestogens)	0.00%	EIF	
2937.50.00	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues, used primarily as hormones	0.00%	EIF	
2937.90.00	Hormones, natural or reproduced by synthesis; derivatives and structural analogues thereof, used primarily as hormones (excl. polypeptide hormones, protein hormones, glycoprotein hormones, steroidal hormones, catecholamine hormones, prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues, and amino-acid derivatives, and products of 3002 10)	0.00%	EIF	
2938.10.00	Rutoside "rutin" and its derivatives	6.00%	EIF	
2938.90.10	Digitalis glycosides	6.00%	EIF	
2938.90.30	Glycyrrhizic acid and glycyrrhizates	4.00%	EIF	
2938.90.90	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives (excl. rutoside "rutin" and its derivatives, digitalis glycosides, glycyrrhizic acid and glycyrrhizates)	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2939.11.00	Concentrates of poppy straw; buprenorphine "INN", codeine, dihydrocodeine "INN", ethylmorphine, etorphine "INN", heroin, hydrocodone "INN", hydromorphone "INN", morphine, nicomorphine "INN", oxycodone "INN", oxymorphone "INN", pholcodine "INN", thebacon "INN" and thebaine, and salts thereof	0.00%	EIF	
2939.19.00	Alkaloids of opium and their derivatives, and salts thereof (excl. concentrates of poppy straw; buprenorphine "INN", codeine, dihydrocodeine "INN", ethylmorphine, etorphine "INN", heroin, hydrocodone "INN", hydromorphone "INN", morphine, nicomorphine "INN", oxycodone "INN", oxymorphone "INN", pholcodine "INN", thebacon "INN" and thebaine, and salts thereof)	0.00%	EIF	
2939.20.00	Alkaloids of cinchona and their derivatives; salts thereof	0.00%	EIF	
2939.30.00	Caffeine and its salts	0.00%	EIF	
2939.41.00	Ephedrine and its salts	0.00%	EIF	
2939.42.00	Pseudoephedrine "INN" and its salts	0.00%	EIF	
2939.43.00	Cathine "INN" and its salts	0.00%	EIF	
2939.44.00	Norephedrine and its salts	0.00%	EIF	
2939.49.00	Ephedrines and their salts (excl. ephedrine, pseudoephedrine "INN", cathine "INN", norephedrine, and their salts)	0.00%	EIF	
2939.51.00	Fenetylline "INN" and its salts	0.00%	EIF	
2939.59.00	Theophylline and aminophylline "theophylline-ethylenediamine" and their derivatives, and salts thereof (excl. fenetylline "INN" and its salts)	0.00%	EIF	
2939.61.00	Ergometrine "INN" and its salts	0.00%	EIF	
2939.62.00	Ergotamine "INN" and its salts	0.00%	EIF	
2939.63.00	Lysergic acid and its salts	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2939.69.00	Alkaloids of rye ergot and their derivatives; salts thereof (excl. lysergic acid, ergotamine and ergometrine, and their salts)	0.00%	EIF	
2939.71.00	Cocaine, ecgonine, levometamfetamine, metamfetamine "INN", metamfetamine racemate, and salts, esters and other derivatives thereof	0.00%	EIF	
2939.79.10	Nicotine and its salts, ethers, esters and other derivatives thereof	0.00%	EIF	
2939.79.90	Vegetal alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives (excl. alkaloids of opium, alkaloids of cinchons, theophylline, aminophylline "theophylline-ethylenediamine" alkaloids of rye ergot and their salts and derivatives, cocaine, ecgonine, levometamfetamine, metamfetamine "INN", metamfetamine racemate, and salts, esters and other derivatives thereof, caffeine and ephedrine, and their salts, nicotine and its salts, ethers, esters and other derivatives thereof)	0.00%	EIF	
2939.80.00	Non-vegetal alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	0.00%	EIF	
2940.00.00	Sugars, chemically pure (excl. sucrose, lactose, maltose, glucose and fructose); sugar ethers, sugar acetals and sugar esters, and their salts (excl. natural or reproduced by synthesis, provitamins, vitamins, hormones, glycosides, vegetable alkaloids and their salts, ethers, esters and other derivatives)	6.00%	EIF	
2941.10.00	Penicillins and their derivatives with a penicillanic acid structure; salts thereof	0.00%	EIF	
2941.20.30	Dihydrostreptomycin, its salts, esters and hydrates	0.00%	EIF	
2941.20.80	Streptomycins and their derivatives; salts thereof (excl. dihydrostreptomycin and its salts, esters and hydrates)	0.00%	EIF	
2941.30.00	Tetracyclines and their derivatives; salts thereof	0.00%	EIF	
2941.40.00	Chloramphenicol and its derivatives; salts thereof	0.00%	EIF	
2941.50.00	Erythromycin and its derivatives; salts thereof	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
2941.90.00	Antibiotics (excl. penicillins and their derivatives with a penicillanic acid structure, salts thereof, streptomycins, tetracyclines, chloramphenicol and erythromycin, their derivatives and salts thereof)	0.00%	EIF	
2942.00.00	Separate chemically defined organic compounds, n.e.s.	0.00%	EIF	
3001.20.10	Extracts of glands or other organs or of their secretions, of human origin, for organo-therapeutic uses	0.00%	EIF	
3001.20.90	Extracts of glands or other organs or of their secretions, of animals, for organo-therapeutic uses	0.00%	EIF	
3001.90.20	Dried glands and other organs for organo-therapeutic uses, whether or not powdered, and other substances of human origin prepared for therapeutic or prophylactic uses, n.e.s.	0.00%	EIF	
3001.90.91	Heparin and its salts	0.00%	EIF	
3001.90.98	Dried glands and other organs for organo-therapeutic uses, whether or not powdered, and other substances of animal origin prepared for therapeutic or prophylactic uses, n.e.s. (excl. heparin and its salts)	0.00%	EIF	
3002.11.00	Malaria diagnostic test kits	0.00%	EIF	
3002.12.00	Antisera and other blood fractions	0.00%	EIF	
3002.13.00	Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	0.00%	EIF	
3002.14.00	Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	0.00%	EIF	
3002.15.00	Immunological products, put up in measured doses or in forms or packings for retail sale	0.00%	EIF	
3002.19.00	Immunological products, n.e.s. (code possibly empty, preceding subheadings seem exhaustive)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3002.20.00	Vaccines for human medicine	0.00%	EIF	
3002.30.00	Vaccines for veterinary medicine	0.00%	EIF	
3002.90.10	Human blood	0.00%	EIF	
3002.90.30	Animal blood prepared for therapeutic, prophylactic or diagnostic uses	0.00%	EIF	
3002.90.50	Cultures of micro-organisms (excl. yeasts)	0.00%	EIF	
3002.90.90	Toxins and similar products, e.g. plasmodia (excl. vaccines and cultures of micro-organisms)	0.00%	EIF	
3003.10.00	Medicaments containing penicillins or derivatives thereof with a penicillanic acid structure, or streptomycins or derivatives thereof, not in measured doses or put up for retail sale	0.00%	EIF	
3003.20.00	Medicaments containing antibiotics, not in measured doses or put up for retail sale (excl. medicaments containing penicillins or derivatives thereof with a penicillanic acid structure, or streptomycins or derivatives thereof)	0.00%	EIF	
3003.31.00	Medicaments containing insulin, not in measured doses or put up for retail sale	0.00%	EIF	
3003.39.00	Medicaments containing hormones or steroids used as hormones, not containing antibiotics, not in measured doses or put up for retail sale (excl. those containing insulin)	0.00%	EIF	
3003.41.00	Medicaments containing ephedrine or its salts, not containing hormones, steroids used as hormones or antibiotics, not in measured doses or put up for retail sale	0.00%	EIF	
3003.42.00	Medicaments containing pseudoephedrine "INN" or its salts, not containing hormones, steroids used as hormones or antibiotics, not in measured doses or put up for retail sale	0.00%	EIF	
3003.43.00	Medicaments containing norephedrine or its salts, not containing hormones, steroids used as hormones or antibiotics, not in measured doses or put up for retail sale	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3003.49.00	Medicaments containing alkaloids or derivatives thereof, not containing hormones, steroids used as hormones or antibiotics, not in measured doses or put up for retail sale (excl. containing ephedrine, pseudoephedrine "INN", norephedrine or their salts)	0.00%	EIF	
3003.60.00	Medicaments containing any of the following antimalarial active principles: artemisinin "INN" for oral ingestion combined with other pharmaceutical active ingredients, or amodiaquine "INN"; artelinic acid or its salts; artemolol "INN"; artemotil "INN"; artemether "INN"; artesunate "INN"; chloroquine "INN"; dihydroartemisinin "INN"; lumefantrine "INN"; mefloquine "INN"; piperaquine "INN"; pyrimethamine "INN" or sulfadoxine "INN", not containing hormones, steroids used as hormones or antibiotics, not in measured doses or put up for retail sale	0.00%	EIF	
3003.90.00	Medicaments consisting of two or more constituents mixed together for therapeutic or prophylactic uses, not in measured doses or put up for retail sale (excl. antibiotics containing hormones or steroids used as hormones, but not containing antibiotics, alkaloids or derivatives thereof, hormones, antibiotics, antimalarial active principles or goods of heading 3002, 3005 or 3006)	0.00%	EIF	
3004.10.00	Medicaments containing penicillins or derivatives thereof with a penicillanic acid structure, or streptomycins or derivatives thereof, put up in measured doses "incl. those for transdermal administration" or in forms or packings for retail sale	0.00%	EIF	
3004.20.00	Medicaments containing antibiotics, put up in measured doses "incl. those for transdermal administration" or in forms or packings for retail sale (excl. medicaments containing penicillins or derivatives thereof with a penicillanic structure, or streptomycins or derivatives thereof)	0.00%	EIF	
3004.31.00	Medicaments containing insulin but not antibiotics, put up in measured doses "incl. those for transdermal administration" or in forms or packings for retail sale	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3004.32.00	Medicaments containing corticosteroid hormones, their derivatives or structural analogues but not antibiotics, put up in measured doses "incl. those for transdermal administration" or in forms or packings for retail sale	0.00%	EIF	
3004.39.00	Medicaments containing hormones or steroids used as hormones but not antibiotics, put up in measured doses "incl. those for transdermal administration" or in forms or packings for retail sale (excl. medicaments containing insulin or corticosteroid hormones, their derivatives or structural analogues)	0.00%	EIF	
3004.41.00	Medicaments containing ephedrine or its salts, not containing hormones, steroids used as hormones or antibiotics, put up in measured doses "incl. those for transdermal administration" or in forms or packings for retail sale	0.00%	EIF	
3004.42.00	Medicaments containing pseudoephedrine "INN" or its salts, not containing hormones, steroids used as hormones or antibiotics, put up in measured doses "incl. those for transdermal administration" or in forms or packings for retail sale	0.00%	EIF	
3004.43.00	Medicaments containing norephedrine or its salts, not containing hormones, steroids used as hormones or antibiotics, put up in measured doses "incl. those for transdermal administration" or in forms or packings for retail sale	0.00%	EIF	
3004.49.00	Medicaments containing alkaloids or derivatives thereof, not containing hormones, steroids used as hormones or antibiotics, put up in measured doses "incl. those for transdermal administration" or in forms or packings for retail sale (excl. containing ephedrine, pseudoephedrine "INN", norephedrine or their salts)	0.00%	EIF	
3004.50.00	Medicaments containing provitamins, vitamins, incl. natural concentrates and derivatives thereof used primarily as vitamins, put up in measured doses "incl. those for transdermal administration" or in forms or packings for retail sale (excl. containing antibiotics, hormones, alkaloids, or their derivatives)	0.00%	EIF	
3004.60.00	Medicaments containing any of the following antimalarial active principles: artemisinin "INN" for oral ingestion combined with other pharmaceutical active	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	ingredients, or amodiaquine "INN"; artelinic acid or its salts; arteminol "INN"; artemotil "INN"; artemether "INN"; artesunate "INN"; chloroquine "INN"; dihydroartemisinin "INN"; lumefantrine "INN"; mefloquine "INN"; piperaquine "INN"; pyrimethamine "INN" or sulfadoxine "INN", put up in measured doses "incl. those for transdermal administration" or in forms or packings for retail sale (excl. containing antibiotics, hormones, alkaloids, provitamins, vitamins, or their derivatives)			
3004.90.00	Medicaments consisting of mixed or unmixed products for therapeutic or prophylactic purposes, put up in measured doses "incl. those for transdermal administration" or in forms or packings for retail sale (excl. containing antibiotics, hormones or steroids used as hormones, alkaloids, provitamins, vitamins, their derivatives or antimalarial active principles)	0.00%	EIF	
3005.10.00	Adhesive dressings and other articles having an adhesive layer, impregnated or covered with pharmaceutical substances or put up for retail sale for medical, surgical, dental or veterinary purposes	0.00%	EIF	
3005.90.10	Wadding and articles of wadding, impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes	0.00%	EIF	
3005.90.31	Gauze and articles of gauze, impregnated or covered with pharmaceutical substances or put up for retail sale for medical, surgical, dental or veterinary purposes	0.00%	EIF	
3005.90.50	Bandages and similar articles of textile materials, impregnated or covered with pharmaceutical substances or put up for retail sale for medical, surgical, dental or veterinary purposes (excl. wadding, gauze and articles thereof, adhesive dressings and other articles having an adhesive layer)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3005.90.99	Bandages and similar articles impregnated or covered with pharmaceutical substances or put up for retail sale for medical, surgical, dental or veterinary purposes (excl. those of textile materials, adhesive dressings and other articles having an adhesive layer)	0.00%	EIF	
3006.10.10	Sterile surgical catgut	0.00%	EIF	
3006.10.30	Sterile surgical or dental adhesion barriers, whether or not absorbable	0.00%	EIF	
3006.10.90	Sterile suture materials, incl. sterile absorbable surgical or dental yarns (excl. catgut); sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	0.00%	EIF	
3006.20.00	Reagents for determining blood groups or blood factors	0.00%	EIF	
3006.30.00	Opacifying preparations for x-ray examinations; diagnostic reagents for administration to patients	0.00%	EIF	
3006.40.00	Dental cements and other dental fillings; bone reconstruction cements	0.00%	EIF	
3006.50.00	First-aid boxes and kits	0.00%	EIF	
3006.60.00	Chemical contraceptive preparations based on hormones, prostaglandins, thromboxanes, leukotrienes, derivatives and structural analogues thereof or on spermicides	0.00%	EIF	
3006.70.00	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	0.00%	EIF	
3006.91.00	Appliances identifiable for ostomy use	0.00%	EIF	
3006.92.00	Waste pharmaceuticals	0.00%	EIF	
3101.00.00	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	vegetable products (excl. those in tablets or similar forms, or in packages with a gross weight of <= 10 kg)			
3102.10.10	Urea, whether or not in aqueous solution, containing > 45% nitrogen in relation to the weight of the dry product (excl. that in tablets or similar forms, or in packages with a gross weight of <= 10 kg)	6.00%	EIF	
3102.10.90	Urea, whether or not in aqueous solution, containing <= 45% by weight of nitrogen on the dry anhydrous product (excl. goods of this chapter in tablets or similar forms or in packages of a gross weight of <= 10 kg)	6.00%	EIF	
3102.21.00	Ammonium sulphate (excl. that in tablets or similar forms, or in packages with a gross weight of <= 10 kg)	6.00%	EIF	
3102.29.00	Double salts and mixtures of ammonium sulphate and ammonium nitrate (excl. goods of this chapter in tablets or similar forms or in packages of a gross weight of <= 10 kg)	6.50%	EIF	
3102.30.10	Ammonium nitrate in aqueous solution (excl. that in packages with a gross weight of <= 10 kg)	6.00%	EIF	
3102.30.90	Ammonium nitrate (excl. that in aqueous solution, in tablets or similar forms, or in packages with a gross weight of <= 10 kg)	6.50%	EIF	
3102.40.10	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances, for use as fertilisers, containing <= 28% nitrogen by weight (excl. those in tablets or similar forms, or in packages with a gross weight of <= 10 kg)	6.00%	EIF	
3102.40.90	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances, for use as fertilisers, containing > 28% nitrogen by weight (excl. those in tablets or similar forms, or in packages with a gross weight of <= 10 kg)	6.50%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3102.50.00	Sodium nitrate (excl. that in tablets or similar forms, or in packages with a gross weight of ≤ 10 kg)	6.00%	EIF	
3102.60.00	Double salts and mixtures of calcium nitrate and ammonium nitrate (excl. those in tablets or similar forms, or in packages with a gross weight of ≤ 10 kg)	6.50%	EIF	
3102.80.00	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution (excl. those in packages with a gross weight of ≤ 10 kg)	6.00%	EIF	
3102.90.00	Mineral or chemical nitrogen fertilisers (excl. urea; ammonium sulphate; ammonium nitrate; sodium nitrate; double salts and mixtures of ammonium nitrate with ammonium sulphate or calcium; mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution; mixtures of ammonium nitrate and calcium carbonate or other non-fertilising inorganic elements; in tablets or similar in packages ≤ 10 kg)	6.50%	EIF	
3103.11.00	Superphosphates containing by weight $\Rightarrow 35$ % of diphosphorus pentoxide "P ₂ O ₅ " (excl. such products in tablets or similar forms, or in packages with a gross weight of ≤ 10 kg)	4.00%	EIF	
3103.19.00	Superphosphates (excl. such products containing by weight $\Rightarrow 35$ % of diphosphorus pentoxide, or in tablets or similar forms, or in packages with a gross weight of ≤ 10 kg)	4.00%	EIF	
3103.90.00	Mineral or chemical phosphatic fertilisers (excl. superphosphates, those in tablets or similar forms, or in packages with a gross weight of ≤ 10 kg)	0.00%	EIF	
3104.20.10	Potassium chloride containing ≤ 40 % potassium monoxide in relation to the weight of the dry product (excl. that in tablets or similar forms, or in packages with a gross weight of ≤ 10 kg)	0.00%	EIF	
3104.20.50	Potassium chloride containing > 40 % but ≤ 62 % potassium monoxide in relation to the weight of the dry product (excl. that in tablets or similar forms, or in packages with a gross weight of ≤ 10 kg)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3104.20.90	Potassium chloride containing > 62% potassium monoxide in relation to the weight of the dry product (excl. that in tablets or similar forms, or in packages with a gross weight of <= 10 kg)	0.00%	EIF	
3104.30.00	Potassium sulphate (excl. that in tablets or similar forms, or in packages with a gross weight of <= 10 kg)	0.00%	EIF	
3104.90.00	Carnallite, sylvite and other crude natural potassium salts, potassium magnesium sulphate and mixtures of potassic fertilisers, e.g. mixtures of potassium chloride and potassium sulphate (excl. those in tablets or similar forms, or in packages with a gross weight of <= 10 kg)	0.00%	EIF	
3105.10.00	Mineral or chemical fertilisers of animal or vegetable origin, in tablets or similar forms, or in packages with a gross weight of <= 10 kg	6.50%	EIF	
3105.20.10	Mineral or chemical fertilisers containing phosphorus and potassium, with a nitrogen content > 10 % by weight on the dry anhydrous product (excl. those in tablets or similar forms, or in packages with a gross weight of <= 10 kg)	6.50%	EIF	
3105.20.90	Mineral or chemical fertilisers containing nitrogen, phosphorus and potassium, with a nitrogen content <= 10 % by weight on the dry anhydrous product (excl. those in tablets or similar forms, or in packages with a gross weight of <= 10 kg)	6.00%	EIF	
3105.30.00	Diammonium hydrogenorthophosphate "diammonium phosphate" (excl. that in tablets or similar forms, or in packages with a gross weight of <= 10 kg)	6.00%	EIF	
3105.40.00	Ammonium dihydrogenorthophosphate "monoammonium phosphate", whether or not mixed with diammonium hydrogenorthophosphate "diammonium phosphate" (excl. that in tablets or similar forms, or in packages with a gross weight of <= 10 kg)	6.00%	EIF	
3105.51.00	Mineral or chemical fertilisers containing nitrates and phosphates (excl. ammonium dihydrogenorthophosphate "Monoammonium phosphate", diammonium	6.50%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	hydrogenorthophosphate "Diammonium phosphate", and those in tablets or similar forms, or in packages with a gross weight of <= 10 kg)			
3105.59.00	Mineral or chemical fertilisers containing the two fertilising elements nitrogen (excl. nitrate) and phosphorus but not nitrates (excl. ammonium dihydrogenorthophosphate "monoammonium phosphate", diammonium hydrogenorthophosphate "diammonium phosphate" in tablets or similar forms, or in packages with a gross weight of <= 10 kg)	6.50%	EIF	
3105.60.00	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium (excl. those in tablets or similar forms, or in packages with a gross weight of <= 10 kg)	2.00%	EIF	
3105.90.20	Mineral or chemical fertilisers containing the two fertilising elements nitrogen and potassium, or one principal fertilising substance only, incl. mixtures of animal or vegetable fertilisers with chemical or mineral fertilisers, containing > 10% nitrogen by weight (excl. in tablets or similar forms, or in packages with a gross weight of <= 10 kg)	6.50%	EIF	
3105.90.80	Mineral or chemical fertilisers containing the two fertilising elements nitrogen and potassium, or one main fertilising element, incl. mixtures of animal or vegetable fertilisers with chemical or mineral fertilisers, not containing nitrogen or with a nitrogen content, by weight, of <= 10% (excl. in tablets or similar forms or in packages of a gross weight of <= 10 kg)	2.00%	EIF	
3201.10.00	Quebracho extract	0.00%	EIF	
3201.20.00	Wattle extract	0.00%	EIF	
3201.90.20	Sumach, valonea, oak or chestnut extract	0.00%	EIF	
3201.90.90	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives (excl. quebracho extract, wattle extract, oak extract, chestnut extract, sumach extract and valonia extract)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3202.10.00	Synthetic organic tanning substances	0.00%	EIF	
3202.90.00	Inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning	0.00%	EIF	
3203.00.10	Dyes of vegetable origin, incl. dye extracts, whether or not chemically defined; preparations based on dyes of vegetable origin of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)	0.00%	EIF	
3203.00.90	Dyes of animal origin, incl. dye extracts but excl. animal black, whether or not chemically defined; preparations based on dyes of animal origin of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)	0.00%	EIF	
3204.11.00	Synthetic organic disperse dyes; preparations based on synthetic organic disperse dyes of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)	6.00%	EIF	
3204.12.00	Synthetic organic acid dyes, whether or not metallised, and synthetic organic mordant dyes; preparations based on synthetic organic acid or mordant dyes of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)	6.00%	EIF	
3204.13.00	Basic synthetic organic dyes; preparations based on basic synthetic organic dyes of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)	6.00%	EIF	
3204.14.00	Direct synthetic organic dyes; preparations based on direct synthetic organic dyes of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)	6.00%	EIF	
3204.15.00	Synthetic organic vat dyes, incl. those usable in that state as pigments; preparations based on synthetic organic vat dyes of a kind used to dye fabrics or produce	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)			
3204.16.00	Synthetic organic reactive dyes; preparations based on synthetic organic reactive dyes of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)	6.00%	EIF	
3204.17.00	Synthetic organic pigments; preparations based on synthetic organic pigments of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)	6.00%	EIF	
3204.19.00	Synthetic organic colouring matter (excl. disperse dyes, acid dyes, mordant dyes, basic dyes, direct dyes, vat dyes and reactive dyes and organic pigments); preparations of the kind used for colouring any materials or for the production of prepared colours, based thereon (excl. preparations in heading 3207, 3208, 3209, 3210, 3212, 3213 and 3215); mixtures of colouring matter in subheading 3204.11 to 3204.19	6.00%	EIF	
3204.20.00	Synthetic organic products of a kind used as fluorescent brightening agents, whether or not chemically defined	6.00%	EIF	
3204.90.00	Synthetic organic products of a kind used as luminophores, whether or not chemically defined	6.00%	EIF	
3205.00.00	Colour lakes (other than Chinese or Japanese lacquer and paints); preparations based on colour lakes of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)	0.00%	EIF	
3206.11.00	Pigments and preparations based on titanium dioxide of a kind used for colouring any material or produce colorant preparations, containing \geq 80% by weight of titanium dioxide calculated on the dry matter (excl. preparations of heading 3207, 3208, 3209, 3210, 3212, 3213 and 3215)	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3206.19.00	Pigments and preparations based on titanium dioxide of a kind used for colouring any material or produce colorant preparations, containing < 80% by weight of titanium dioxide calculated on the dry matter (excl. preparations of heading 3207, 3208, 3209, 3210, 3212, 3213 and 3215)	6.00%	EIF	
3206.20.00	Pigments and preparations of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations based on chromium compounds (excl. preparations of headings 3207, 3208, 3209, 3210, 3212, 3213 and 3215)	6.00%	EIF	
3206.41.00	Ultramarine and preparations based thereon of a kind used for colouring any material or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)	6.00%	EIF	
3206.42.00	Lithopone and other pigments and preparations based on zinc sulphide of a kind used for colouring any material or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)	6.00%	EIF	
3206.49.10	Magnetite, fine-ground	0.00%	EIF	
3206.49.70	Inorganic or mineral colouring matter, n.e.s.; preparations based on inorganic or mineral colouring matter of a kind used for colouring any material or produce colorant preparations, n.e.s. (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215, inorganic products of a kind used as luminophores and magnetite)	6.00%	EIF	
3206.50.00	Inorganic products of a kind used as luminophores, whether or not chemically defined	4.00%	EIF	
3207.10.00	Prepared pigments, prepared opacifiers, prepared colours and similar preparations of a kind used in the ceramic, enamelling or glass industry	0.00%	EIF	
3207.20.10	Engobes "slips"	0.00%	EIF	
3207.20.90	Vitrifiable enamels and glazes and similar preparations (excl. englobes)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3207.30.00	Liquid lustres and similar preparations of the kind used in the ceramic, enamelling or glass industry	0.00%	EIF	
3207.40.40	Glass in the form of flakes of a length of $\geq 0,1$ mm but $\leq 3,5$ mm and of a thickness of ≥ 2 micrometres but ≤ 5 micrometres and glass in the form of powder or granules, containing by weight $\geq 99\%$ of silicon dioxide (excl. enamel glass)	0.00%	EIF	
3207.40.85	Glass frit and other glass in the form of powder, granules or flakes (excl. glass in the form of flakes of a length of $\geq 0,1$ mm but $\leq 3,5$ mm and of a thickness of ≥ 2 but ≤ 5 micrometres and glass in the form of powder or granules containing by weight $\geq 99\%$ of silicon dioxide)	0.00%	EIF	
3208.10.10	Polyester-based solutions in volatile organic solvents, containing $> 50\%$ solvent by weight	6.00%	EIF	
3208.10.90	Paints and varnishes, incl. enamels and lacquers, based on polyesters, dispersed or dissolved in a non-aqueous medium	0.00%	EIF	
3208.20.10	Solutions based on acrylic or vinyl polymers in volatile organic solvents, containing $> 50\%$ solvent by weight	0.00%	EIF	
3208.20.90	Paints and varnishes, incl. enamels and lacquers, based on acrylic or vinyl polymers, dispersed or dissolved in a non-aqueous medium	6.00%	EIF	
3208.90.11	Polyurethane of 2,2'-"tert-butylimino"diethanol and 4,4'-methylenedicyclohexyl diisocyanate, in the form of a solution in N,N-dimethylacetamide, containing by weight $\geq 48\%$, but $< 50\%$ of polymer	0.00%	EIF	
3208.90.13	Copolymer of p-cresol and divinylbenzene, in the form of a solution in N,N-dimethylacetamide, containing by weight $\geq 48\%$, but $< 50\%$ of polymer	0.00%	EIF	
3208.90.19	Solutions of products of headings 3901 to 3913 in volatile organic solvents, containing $> 50\%$ solvent by weight (excl. polyesters, acrylic or vinyl polymers and collodion, and polyurethane of 2,2'-"tert-butylimino"diethanol and 4,4'-	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	methylenedicyclohexyl diisocyanate and copolymer of p-cresol and divinylbenzene, both in the form of a solution in N,N-dimethylacetamide, containing by weight >= 48% of polymer)			
3208.90.91	Paints and varnishes, incl. enamels and lacquers, based on synthetic polymers, dispersed or dissolved in a non-aqueous medium (excl. those based on polyesters and acrylic or vinyl polymers)	6.00%	EIF	
3208.90.99	Paints and varnishes, incl. enamels and lacquers, based on chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium	6.00%	EIF	
3209.10.00	Paints and varnishes, incl. enamels and lacquers, based on acrylic or vinyl polymers, dispersed or dissolved in an aqueous medium	6.00%	EIF	
3209.90.00	Paints and varnishes, incl. enamels and lacquers, based on synthetic or chemically modified natural polymers, dispersed or dissolved in an aqueous medium (excl. those based on acrylic or vinyl polymers)	6.00%	EIF	
3210.00.10	Oil paints and varnishes, incl. enamels and lacquers	0.00%	EIF	
3210.00.90	Paints and varnishes, incl. enamels, lacquers and distempers (excl. those based on synthetic polymers or chemically modified natural polymers, oil paints and varnishes, incl. enamels and lacquers); prepared water pigments of a kind used for finishing leather	0.00%	EIF	
3211.00.00	Prepared driers	0.00%	EIF	
3212.10.00	Stamping foils of a kind used in the printing of book bindings or hatband leather	0.00%	EIF	
3212.90.00	Pigments, incl. metallic powders and flakes, dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints; colorants and other colouring matter, n.e.s. put up for retail sale	0.00%	EIF	
3213.10.00	Sets of artist's, student's or signboard painter's colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or similar packages	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3213.90.00	Artist's, student's or signboard painter's colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or similar packages (excl. those in sets)	0.00%	EIF	
3214.10.10	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics	4.00%	EIF	
3214.10.90	Painter's fillings	4.00%	EIF	
3214.90.00	Non-refractory surfacing preparations for facades, inside walls, floors, ceilings and the like	4.00%	EIF	
3215.11.00	Black printing ink, whether or not concentrated or solid	6.00%	EIF	
3215.19.00	Printing ink, whether or not concentrated or solid (excl. black ink)	6.00%	EIF	
3215.90.20	Ink cartridges for printers/copiers, without an integrated print head, incorporating mechanical or electrical components, and solid ink in engineered shapes for printers/copiers	0.00%	EIF	
3215.90.70	Ink, whether or not concentrated or solid (excl. printing ink, printer/copier ink cartridges incorporating mechanical or electrical components, and solid ink in engineered shapes for printers/copiers)	6.00%	EIF	
3301.12.10	Terpenic oils of sweet and bitter orange, incl. concretes and absolutes (excl. orange-flower oil)	0.00%	EIF	
3301.12.90	Terpeneless oils of sweet and bitter orange, incl. concretes and absolutes (excl. orange-flower oil)	0.00%	EIF	
3301.13.10	Terpenic essential oils of lemon, incl. concretes and absolutes	0.00%	EIF	
3301.13.90	Terpeneless oils of lemon, incl. concretes and absolutes	0.00%	EIF	
3301.19.20	Terpenic essential oils of citrus fruit, incl. concretes and absolutes (excl. those of seet and bitter orange and lemon)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3301.19.80	Terpeneless essential oils of citrus fruit, incl. concretes and absolutes (excl. those of sweet and bitter orange and lemon)	0.00%	EIF	
3301.24.10	Terpenic oils of peppermint "Mentha piperita", incl. concretes and absolutes	0.00%	EIF	
3301.24.90	Terpeneless oils of peppermint "Mentha piperita", incl. concretes and absolutes	0.00%	EIF	
3301.25.10	Terpenic oils of mints, incl. concretes and absolutes (excl. those of peppermint "Mentha piperita")	0.00%	EIF	
3301.25.90	Terpeneless oils of mints, incl. concretes and absolutes (excl. those of peppermint "Mentha piperita")	0.00%	EIF	
3301.29.11	Terpenic oils of clove, niaouli and ylang-ylang, incl. concretes and absolutes	0.00%	EIF	
3301.29.31	Terpeneless oils of clove, niaouli and ylang-ylang, incl. concretes and absolutes	0.00%	EIF	
3301.29.41	Essential oils, not deterpenated, incl. concretes and absolutes (except of citrus fruit, mint, clove, niaouli and ylang-ylang)	0.00%	EIF	
3301.29.71	Terpeneless oils of geranium, jasmine and vetiver, incl. concretes and absolutes	0.00%	EIF	
3301.29.79	Terpeneless oils of lavender or of lavandin, incl. concretes and absolutes	0.00%	EIF	
3301.29.91	Terpeneless essential oils, incl. concretes and absolutes (excl. of citrus fruit, geranium, jasmine, lavender or of lavandin, mint, vetiver, clove, niaouli and ylang-ylang)	0.00%	EIF	
3301.30.00	Resinoids	0.00%	EIF	
3301.90.10	Terpenic by-products of the deterpenation of essential oils	0.00%	EIF	
3301.90.21	Extracted oleoresins of liquorice and hops	0.00%	EIF	
3301.90.30	Extracted oleoresins of quassia wood, aloe, manna and other plants (excl. vanilla, liquorice and hops)	0.00%	EIF	
3301.90.90	Concentrates of essential oils in fats, fixed oils, waxes or the like, obtained by enfleurage or maceration; aqueous distillates and aqueous solutions of essential oils	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3302.10.10	Preparations based on odoriferous substances, containing all flavouring agents characterizing a beverage, of an actual alcoholic strength of > 0,5% vol, of a kind used in the drink industries	0.00%	EIF	
3302.10.21	Preparations based on odoriferous substances, containing all flavouring agents characterizing a beverage, containing no milkfats, sucrose, isoglucose, glucose or starch or containing, by weight, < 1,5% milkfat, < 5% sucrose or isoglucose, < 5% glucose or < 5% starch, of a kind used in the drink industries (excl. of an actual alcoholic strength of > 0,5% vol)	0.00%	EIF	
3302.10.29	Preparations based on odoriferous substances, containing all flavouring agents characterizing a beverage, containing, by weight, >= 1,5% milkfat, >= 5% sucrose or isoglucose, >= 5% glucose or >= 5% starch, of a kind used in the drink industries (excl. of an actual alcoholic strength of > 0,5% vol)	0.00%	EIF	
3302.10.40	Mixtures of odoriferous substances and mixtures, incl. alcoholic solutions, with a basis of one or more of these substances, of a kind used as raw materials in the drink industries, and preparations based on odoriferous substances of a kind used in the drink industries (excl. those containing all flavouring agents characterizing a beverage)	0.00%	EIF	
3302.10.90	Mixtures of odoriferous substances and mixtures, incl. alcoholic solutions, with a basis of one or more of these substances, of a kind used as raw materials in the food industries	0.00%	EIF	
3302.90.10	Mixtures of odoriferous substances and mixtures based on one or more of these substances, of a kind used as raw materials in industry, as alcoholic solutions (excl. the food and drink industries)	0.00%	EIF	
3302.90.90	Mixtures of odoriferous substances and mixtures based on one or more of these substances, of a kind used as raw materials in industry (excl. the food and drink industries and alcoholic solutions)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3303.00.10	Perfumes (excl. aftershave lotions and personal deodorants)	0.00%	EIF	
3303.00.90	Toilet waters (excl. aftershave lotions, deodorants and hair lotions)	0.00%	EIF	
3304.10.00	Lip make-up preparations	0.00%	EIF	
3304.20.00	Eye make-up preparations	0.00%	EIF	
3304.30.00	Manicure or pedicure preparations	0.00%	EIF	
3304.91.00	Make-up or skin care powders, incl. baby powders, whether or not compressed (excl. medicaments)	0.00%	EIF	
3304.99.00	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), incl. sunscreen or suntan preparations (excl. medicaments, lip and eye make-up preparations, manicure or pedicure preparations and make-up or skin care powders, incl. baby powders)	0.00%	EIF	
3305.10.00	Shampoos	0.00%	EIF	
3305.20.00	Preparations for permanent waving or straightening	0.00%	EIF	
3305.30.00	Hair lacquers	0.00%	EIF	
3305.90.00	Preparations for use on the hair (excl. shampoos, preparations for permanent waving or straightening and hair lacquers)	0.00%	EIF	
3306.10.00	Dentifrices, incl. those used by dental practitioners	0.00%	EIF	
3306.20.00	Yarn used to clean between the teeth "dental floss", in individual retail packages	4.00%	EIF	
3306.90.00	Preparations for oral or dental hygiene, incl. denture fixative pastes and powders (excl. dentifrices and yarn used to clean between the teeth "dental floss")	0.00%	EIF	
3307.10.00	Shaving preparations, incl. pre-shave and aftershave products	6.00%	EIF	
3307.20.00	Personal deodorants and antiperspirants	6.00%	EIF	
3307.30.00	Perfumed bath salts and other bath and shower preparations	6.00%	EIF	
3307.41.00	"Agarbatti" and other odoriferous preparations which operate by burning	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3307.49.00	Preparations for perfuming or deodorising rooms, incl. odoriferous preparations used during religious rites (excl. agarbatti and other odoriferous preparations which operate by burning)	6.00%	EIF	
3307.90.00	Depilatories and other perfumery, toilet or cosmetic preparations, n.e.s.	6.00%	EIF	
3401.11.00	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent, for toilet use, incl. medicated products	0.00%	EIF	
3401.19.00	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent (excl. those for toilet use, incl. medicated products)	0.00%	EIF	
3401.20.10	Soap in the form of flakes, granules or powders	0.00%	EIF	
3401.20.90	Soap in paste form "soft soap" or in aqueous solution "liquid soap"	0.00%	EIF	
3401.30.00	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	4.00%	EIF	
3402.11.10	Aqueous solution containing by weight $\geq 30\%$ but $\leq 50\%$ of disodium alkyl[oxydi"benzenesulphonate"] (excl. soaps)	0.00%	EIF	
3402.11.90	Anionic organic surface-active agents, whether or not put up for retail sale (excl. soaps and aqueous solution containing by weight $\geq 30\%$ but $\leq 50\%$ of disodium alkyl[oxydi"benzenesulphonate"])	4.00%	EIF	
3402.12.00	Cationic organic surface-active agents, whether or not put up for retail sale (excl. soap)	4.00%	EIF	
3402.13.00	Non-ionic organic surface-active agents, whether or not put up for retail sale (excl. soap)	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3402.19.00	Organic surface-active agents, whether or not put up for retail sale (excl. anionic, cationic or non-ionic agents and soap)	4.00%	EIF	
3402.20.20	Surface-active preparations put up for retail sale (excl. organic surface-active preparations in the form of bars, cakes, moulded pieces or shapes, and organic surface-active products and preparations for washing the skin in the form of liquid or cream)	4.00%	EIF	
3402.20.90	Washing preparations, incl. auxiliary washing preparations and cleaning preparations put up for retail sale (excl. organic surface-active agents, soap and surface-active preparations, and products and preparations for washing the skin in the form of liquid or cream)	4.00%	EIF	
3402.90.10	Surface-active preparations (excl. those put up for retail sale, organic surface-active preparations in the form of bars, cakes, moulded pieces or shapes, and products and preparations for washing the skin in the form of liquid or cream)	4.00%	EIF	
3402.90.90	Washing preparations, incl. auxiliary washing preparations and cleaning preparations (excl. those put up for retail sale, organic surface-active agents, soap and surface-active preparations and products and preparations for washing the skin in the form of liquid or cream)	4.00%	EIF	
3403.11.00	Textile lubricant preparations and preparations of a kind used for the oil or grease treatment of leather, furskins or other material containing petroleum oil or bituminous mineral oil (excl. preparations containing, as basic constituents, \geq 70% petroleum oil or bituminous mineral oil by weight)	4.00%	EIF	
3403.19.10	Lubricant preparations, incl. cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould-release preparations, based on lubricants and containing, as non-basic constituents, \geq 70% petroleum oil or bituminous mineral oil by weight (excl. preparations for the treatment of textiles, leather, furskins and other materials)	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3403.19.20	Lubricants having a bio-based carbon content of at least 25% by mass and which are biodegradable at a level of at least 60%	4.00%	EIF	
3403.19.80	Lubricating preparations, incl. cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould-release preparations, based on lubricants, containing, by weight, < 70% of petroleum oil or oil obtained from bituminous minerals (excl. preparations for the treatment of textile materials, leather, fur skins or other materials, and lubricants having a bio-based carbon content of at least 25% by mass and which are biodegradable at a level of at least 60%)	4.00%	EIF	
3403.91.00	Textile lubricant preparations and preparations of a kind used for the oil or grease treatment of leather, furskins or other material not containing petroleum oil or bituminous mineral oil	4.00%	EIF	
3403.99.00	Lubricant preparations, incl. cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould-release preparations, based on lubricants but not containing petroleum oil or bituminous mineral oil (excl. preparations for the treatment of textiles, leather, furskins and other materials)	4.00%	EIF	
3404.20.00	Poly"oxyethylene" [polyethylene glycol] waxes	0.00%	EIF	
3404.90.00	Artificial waxes and prepared waxes (excl. poly"oxyethylene" [polyethylene glycol] waxes)	0.00%	EIF	
3405.10.00	Polishes, creams and similar preparations, for footwear or leather, whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations (excl. artificial and prepared waxes of heading 3404)	0.00%	EIF	
3405.20.00	Polishes, creams and similar preparations, for the maintenance of wooden furniture, floors or other woodwork, whether or not in the form of paper, wadding, felt,	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations (excl. artificial and prepared waxes of heading 3404)			
3405.30.00	Polishes and similar preparations for coachwork, whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations (excl. artificial and prepared waxes of heading 3404 and metal polishes)	0.00%	EIF	
3405.40.00	Scouring pastes and powders and other scouring preparations, whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations	0.00%	EIF	
3405.90.10	Metal polishes, whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations	0.00%	EIF	
3405.90.90	Glass polishes, whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations	0.00%	EIF	
3406.00.00	Candles, tapers and the like	0.00%	EIF	
3407.00.00	Modelling pastes, incl. those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster "of calcined gypsum or calcium sulphate"	0.00%	EIF	
3501.10.10	Casein for the manufacture of artificial textile fibres	0.00%	EIF	
3501.10.50	Casein for industrial uses (excl. the manufacture of foodstuffs or fodder and artificial textile fibres)	0.00%	EIF	
3501.10.90	Casein for the manufacture of foodstuffs and fodder and other types of casein (excl. the manufacture of artificial textile fibres and other industrial uses)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3501.90.10	Casein glues (excl. those put up for retail sale as glue and weighing net <= 1 kg)	0.00%	EIF	
3501.90.90	Caseinates and other casein derivatives	0.00%	EIF	
3502.11.10	Egg albumin, dried "e.g. in sheets, scales, flakes, powder", unfit, or to be rendered unfit, for human consumption	0.00%	EIF	
3502.11.90	Egg albumin, dried "e.g. in sheets, scales, flakes, powder", fit for human consumption	103.00 GBP/100kg	EIF	
3502.19.10	Egg albumin, unfit, or to be rendered unfit, for human consumption (excl. dried [e.g. in sheets, scales, flakes, powder])	0.00%	EIF	
3502.19.90	Egg albumin, fit for human consumption (excl. dried [e.g. in sheets, flakes, crystals, powder])	13.00 GBP/100kg	EIF	
3502.20.10	Milk albumin "lactalbumin", incl. concentrates of two or more whey proteins, containing by weight > 80% whey proteins, calculated on the dry matter, unfit, or to be rendered unfit, for human consumption	0.00%	EIF	
3502.20.91	Milk albumin "lactalbumin", incl. concentrates of two or more whey proteins, containing by weight > 80% whey proteins, calculated on the dry matter, fit for human consumption, dried "e.g. in sheets, scales, flakes, powder"	103.00 GBP/100kg	B4	
3502.20.99	Milk albumin "lactalbumin", incl. concentrates of two or more whey proteins, containing by weight > 80% whey proteins, calculated on the dry matter, fit for human consumption (excl. dried [e.g. in sheets, flakes, crystals, powder])	13.00 GBP/100kg	B4	
3502.90.20	Albumins, unfit, or to be rendered unfit, for human consumption (excl. egg albumin and milk albumin [incl. concentrates of two or more whey proteins containing by weight > 80% whey proteins, calculated on the dry matter])	0.00%	EIF	
3502.90.70	Albumins, fit for human consumption (excl. egg albumin and milk albumin [incl. concentrates of two or more whey proteins containing by weight > 80% whey proteins, calculated on the dry matter])	6.00%	EIF	
3502.90.90	Albuminates and other albumin derivatives	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3503.00.10	Gelatin, whether or not in square or rectangular sheets, whether or not surface-worked or coloured, and derivatives thereof (excl. impure gelatins)	0.00%	EIF	
3503.00.80	Isinglass; other glues of animal origin (excl. casein glues of heading 3501)	0.00%	EIF	
3504.00.10	Concentrated milk proteins with a protein content > 85 % by weight, calculated on the dry matter	2.00%	EIF	
3504.00.90	Peptones and their derivatives; other albuminous substances and their derivatives, n.e.s.; hide powder, whether or not chromed (excl. concentrated milk proteins with a protein content > 85 % by weight, calculated on the dry matter)	2.00%	EIF	
3505.10.10	Dextrins	8.00% + 14.00 GBP/100kg	EIF	
3505.10.50	Starches, etherified or esterified (excl. dextrins)	6.00%	EIF	
3505.10.90	Modified starches (excl. etherified starches, esterified starches and dextrins)	8.00% + 14.00 GBP/100kg	EIF	
3505.20.10	Glues containing < 25% starches, dextrins or other modified starches by weight (excl. those put up for retail sale and weighing net <= 1 kg)	8.00%	EIF	
3505.20.30	Glues containing >= 25% but < 55% starches, dextrins or other modified starches by weight (excl. those put up for retail sale and weighing net <= 1 kg)	8.00%	EIF	
3505.20.50	Glues containing >= 55% but < 80% starches, dextrins or other modified starches by weight (excl. those put up for retail sale and weighing net <= 1 kg)	8.00%	EIF	
3505.20.90	Glues containing >= 80% starches, dextrins or other modified starches by weight (excl. those put up for retail sale and weighing net <= 1 kg)	8.00%	EIF	
3506.10.00	Products suitable for use as glues or adhesives put up for retail sale as glues or adhesives, with a net weight of <= 1 kg	6.00%	EIF	
3506.91.10	Optically clear free-film adhesives and optically clear curable liquid adhesives of a kind used solely or principally for the manufacture of flat panel displays or touch-sensitive screen panels, based on polymers of headings 3901 to 3913 or on rubber	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3506.91.90	Adhesives based on polymers of headings 3901 to 3913 or on rubber (excl. put up for retail sale with a net weight of <= 1 kg, and those used mainly for the manufacture of flat panel displays or touch-sensitive screen panels)	6.00%	EIF	
3506.99.00	Glues, prepared, and other prepared adhesives, n.e.s.	6.00%	EIF	
3507.10.00	Rennet and concentrates thereof	0.00%	EIF	
3507.90.30	Lipoprotein lipase and aspergillus alkaline protease	0.00%	EIF	
3507.90.90	Enzymes and prepared enzymes, n.e.s. (excl. rennet and concentrates thereof, lipoprotein lipase and Aspergillus alkaline protease)	0.00%	EIF	
3601.00.00	Propellant powders	0.00%	EIF	
3602.00.00	Prepared explosives (excl. propellant powders)	6.50%	EIF	
3603.00.20	Safety fuses	0.00%	EIF	
3603.00.30	Detonating fuses	0.00%	EIF	
3603.00.40	Percussion caps (excl. cartridge cases with percussion caps)	0.00%	EIF	
3603.00.50	Detonating caps	0.00%	EIF	
3603.00.60	Igniters	0.00%	EIF	
3603.00.80	Electric detonators (excl. grenade detonators)	0.00%	EIF	
3604.10.00	Fireworks	0.00%	EIF	
3604.90.00	Signalling flares, rain rockets, fog signals and other pyrotechnic articles (excl. fireworks and cartridge blanks)	0.00%	EIF	
3605.00.00	Matches (excl. pyrotechnic articles of heading 3604)	0.00%	EIF	
3606.10.00	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters, with a capacity of <= 300 cm ³	0.00%	EIF	
3606.90.10	Ferro-cerium and other pyrophoric alloys in all forms	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3606.90.90	Metaldehyde, hexamethylenetetramine and similar products in tablets, sticks or similar forms, for use as fuel; alcohol-based fuels and prepared fuels of a similar kind, whether solid or in paste form; resin torches, firelighters and the like	0.00%	EIF	
3701.10.00	Photographic plates and film in the flat, sensitised, unexposed, for X-ray (excl. of paper, paperboard and textiles)	0.00%	EIF	
3701.20.00	Instant print film in the flat, sensitised, unexposed, whether or not in packs	0.00%	EIF	
3701.30.00	Photographic plates and film in the flat, sensitised, unexposed, with any side > 255 mm	0.00%	EIF	
3701.91.00	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles, for colour photography "polychrome" (excl. instant print film)	0.00%	EIF	
3701.99.00	Photographic plates and film in the flat for monochrome photography, sensitised, unexposed, of any material other than paper, paperboard or textiles (excl. X-ray film and photographic plates, film in the flat with any side > 255 mm, and instant print film)	0.00%	EIF	
3702.10.00	Photographic film in rolls, unexposed, for X-ray (excl. of paper, paperboard or textiles)	0.00%	EIF	
3702.31.91	Colour negative film of a width of ≥ 75 mm but ≤ 105 mm and of a length of ≥ 100 m for the manufacture of instant-picture film-packs, in rolls, sensitised, unexposed, without perforations (excl. that of paper, paperboard or textiles)	0.00%	EIF	
3702.31.97	Photographic film "incl. instant print film", in rolls, sensitised, unexposed, without perforations, width ≤ 105 mm, for colour photography "polychrome" (excl. that of paper, paperboard or textiles and negative film of a width of ≥ 75 mm but ≤ 105 mm and of a length of ≥ 100 m for the manufacture of instant-picture film-packs)	0.00%	EIF	
3702.32.10	Microfilm and photographic film "incl. instant print film" for the graphic arts, sensitised, in rolls, unexposed, without perforations, width ≤ 35 mm, with silver	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	halide emulsion for monochrome photography (excl. that of paper, paperboard or textiles)			
3702.32.20	Photographic film "incl. instant print film", sensitised, in rolls, unexposed, without perforations, width <= 35 mm, with silver halide emulsion for monochrome photography (excl. that of paper, paperboard or textiles, X-ray film, microfilm and film for the graphic arts)	0.00%	EIF	
3702.32.85	Photographic film "incl. instant print film", sensitised, in rolls, unexposed, without perforations, of a width of > 35 mm to 105 mm and with silver halide emulsion other than for monochrome photography (excl. film made of paper, paperboard or textiles and films for X-ray)	0.00%	EIF	
3702.39.00	Photographic film "incl. instant print film", sensitised, in rolls, unexposed, without perforations, width <= 105 mm, for monochrome photography (excl. film with silver halide emulsion, film made of paper, paperboard or textiles and X-ray film)	0.00%	EIF	
3702.41.00	Photographic film "incl. instant print film", sensitised, in rolls, unexposed, without perforations, width > 610 mm, length > 200 m, for colour photography "polychrome" (excl. that of paper, paperboard or textiles)	0.00%	EIF	
3702.42.00	Photographic film "incl. instant print film", sensitised, in rolls, unexposed, without perforations, width > 610 mm, length > 200 m, for monochrome photography (excl. that of paper, paperboard or textiles)	0.00%	EIF	
3702.43.00	Photographic film "incl. instant print film", sensitised, in rolls, unexposed, without perforations, width > 610 mm, length <= 200 m (excl. that of paper, paperboard or textiles)	0.00%	EIF	
3702.44.00	Photographic film "incl. instant print film", sensitised, in rolls, unexposed, without perforations, width > 105 mm to 610 mm (excl. that of paper, paperboard or textiles)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3702.52.00	Photographic film, sensitised, in rolls, unexposed, with perforations, for colour photography "polychrome", width <= 16 mm (excl. of paper, paperboard or textiles)	0.00%	EIF	
3702.53.00	Photographic film, sensitised, in rolls, unexposed, with perforations, for colour photography "polychrome", width > 16 mm to 35 mm, length <= 30 m, for slides	0.00%	EIF	
3702.54.00	Photographic film, sensitised, in rolls, unexposed, with perforations, for colour photography "polychrome", width > 16 mm but <= 35 mm, length <= 30 m (excl. of paper, paperboard and textiles; for slides)	0.00%	EIF	
3702.55.00	Photographic film, sensitised, in rolls, unexposed, with perforations, for colour photography "polychrome", width > 16 mm but <= 35 mm, length > 30 m (excl. of paper, paperboard and textiles; for slides)	0.00%	EIF	
3702.56.00	Photographic film, sensitised, in rolls, unexposed, with perforations, for colour photography "polychrome", width > 35 mm (excl. that of paper, paperboard or textiles)	0.00%	EIF	
3702.96.10	Microfilm and film for the graphic arts, sensitised, in rolls, unexposed, with perforations, for monochrome photography, width <= 35 mm, length <= 30 m	0.00%	EIF	
3702.96.90	Photographic film, sensitised, in rolls, unexposed, with perforations, for monochrome photography, width <= 35 mm, length <= 30 m (excl. of paper, paperboard and textiles; X-ray film, instant print roll film, microfilm and film for the graphic arts)	0.00%	EIF	
3702.97.10	Microfilm and film for the graphic arts, sensitised, in rolls, unexposed, with perforations, for monochrome photography, width <= 35 mm, length > 30 m (excl. of paper, paperboard and textiles)	0.00%	EIF	
3702.97.90	Photographic film, sensitised, in rolls, unexposed, with perforations, for monochrome photography, width <= 35 mm, length > 30 m (excl. of paper,	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	paperboard and textiles; X-ray film, instant print roll film, microfilm and film for the graphic arts)			
3702.98.00	Photographic film, sensitised, in rolls, unexposed, with perforations, for monochrome photography, width > 35 mm (excl. of paper, paperboard and textiles; X-ray film)	0.00%	EIF	
3703.10.00	Photographic paper, paperboard and textiles, sensitised, unexposed, in rolls > 610 mm wide	0.00%	EIF	
3703.20.00	Photographic paper, paperboard and textiles, sensitised, unexposed, for colour photography "polychrome" (excl. products in rolls > 610 mm wide)	0.00%	EIF	
3703.90.00	Photographic paper, paperboard and textiles, sensitised, unexposed, for monochrome photography (excl. products in rolls > 610 mm wide)	0.00%	EIF	
3704.00.10	Photographic plates and film, exposed but not developed (excl. products made of paper, paperboard or textiles)	0.00%	EIF	
3704.00.90	Photographic paper, paperboard and textiles, exposed but not developed	0.00%	EIF	
3705.00.10	Photographic film, exposed and developed, for offset reproduction	0.00%	EIF	
3705.00.90	Photographic plates and film, exposed and developed (excl. products made of paper, paperboard or textiles, for offset reproduction and cinematographic film and ready-to-use printing plates)	0.00%	EIF	
3706.10.20	Cinematographic film, exposed and developed, consisting only of soundtrack, width \geq 35 mm; Negatives and intermediate positives of cinematographic film, exposed and developed, whether or not incorporating soundtrack, width \geq 35 mm	0.00%	EIF	
3706.10.99	Positives of cinematographic film, exposed and developed, whether or not incorporating soundtrack, width \geq 35 mm (excl. intermediate positives, and consisting only of soundtrack)	0.00%	EIF	
3706.90.52	Cinematographic film, exposed and developed, consisting only of soundtrack, width < 35 mm; Negatives, intermediate positives and newsreels of	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	cinematographic film, exposed and developed, whether or not incorporating soundtrack, width < 35 mm			
3706.90.91	Positives of cinematographic film, exposed and developed, whether or not incorporating soundtrack, width < 10 mm (excl. intermediate positives and newsreels, and consisting only of soundtrack)	0.00%	EIF	
3706.90.99	Positives of cinematographic film, exposed and developed, whether or not incorporating soundtrack, width >= 10 mm but < 35 mm (excl. intermediate positives and newsreels, and consisting only of soundtrack)	0.00%	EIF	
3707.10.00	Sensitising emulsions "for photographic uses"	0.00%	EIF	
3707.90.20	Developers and fixers in the form of chemical preparations for photographic use, incl. unmixed products, in measured doses or put up for retail sale ready for use (excl. salts and compounds of heading 2843 to 2846)	0.00%	EIF	
3707.90.90	Preparation of chemicals for photographic uses, incl. unmixed products put up in measured portions or put up for retail sale in a form ready for use (excl. varnishes, glues, adhesives and similar preparations, sensitising emulsions, developers and fixers and salts and precious-metal compounds etc. of heading 2843 to 2846)	0.00%	EIF	
3801.10.00	Artificial graphite (excl. retort graphite, retort carbon and goods of artificial graphite, incl. refractory materials based on artificial graphite)	0.00%	EIF	
3801.20.10	Colloidal graphite in suspension in oil; semi-colloidal graphite	0.00%	EIF	
3801.20.90	Colloidal graphite (excl. in suspension in oil and semi-colloidal graphite)	0.00%	EIF	
3801.30.00	Carbonaceous pastes for electrodes and similar pastes for furnace linings	0.00%	EIF	
3801.90.00	Preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures (excl. carbonaceous pastes for electrodes and similar pastes for furnace linings)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3802.10.00	Activated carbon (excl. medicaments or deodorant products for fridges, vehicles etc., put up for retail sale)	0.00%	EIF	
3802.90.00	Activated kieselguhr and other activated natural mineral products; animal black, whether or not spent (excl. activated carbon, calcinated diatomite without the addition of sintering agents and activated chemical products)	0.00%	EIF	
3803.00.10	Crude tall oil	0.00%	EIF	
3803.00.90	Tall oil, whether or not refined (excl. crude tall oil)	0.00%	EIF	
3804.00.00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, incl. lignin sulphonates (excl. tall oil, sodium hydroxide "caustic soda" and sulphate pitch)	0.00%	EIF	
3805.10.10	Gum turpentine	0.00%	EIF	
3805.10.30	Wood turpentine	0.00%	EIF	
3805.10.90	Sulphate turpentine	0.00%	EIF	
3805.90.10	Pine oil containing alpha-terpineol as the main constituent	0.00%	EIF	
3805.90.90	Crude dipentene; sulphite turpentine and other crude para-cymene; terpenic oils produced by the distillation or other treatment of coniferous woods (excl. gum turpentine, wood turpentine, sulphate turpentine and pine oil containing alpha-terpineol as the main constituent)	0.00%	EIF	
3806.10.00	Rosin and resin acids	0.00%	EIF	
3806.20.00	Salts of rosin, of resin acids or of derivatives of rosin or resin acids (excl. salts of rosin adducts)	0.00%	EIF	
3806.30.00	Ester gums	0.00%	EIF	
3806.90.00	Derivatives of rosin, incl. salts of rosin adducts, and of resin acids, light and heavy resin oils and modified natural resins obtained by heat treatment "run gums" (excl.	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	salts of rosin, of resin acids or salts of derivatives of rosin or resin acids, and ester gums)			
3807.00.10	Wood tar	0.00%	EIF	
3807.00.90	Brewer's pitch and similar preparations based on rosin, resin acids or vegetable pitch; wood tar oils, wood creosote, wood naphtha and vegetable pitch (excl. wood tar, Burgundy pitch, yellow pitch, stearin pitch, fatty acid pitch, fatty tar and glycerin pitch)	0.00%	EIF	
3808.52.00	DDT "ISO" "clofenotane "INN"", in packings of a net weight content <= 300 g	6.00%	EIF	
3808.59.00	Goods of heading 3808 containing one or more of the following substances:alachlor (ISO); aldicarb (ISO); aldrin (ISO); azinphos-methyl (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); dieldrin (ISO, INN); 4,6-dinitro-ocresol (DNOC (ISO)) or its salts; dinoseb (ISO), its salts or its esters; endosulfan (ISO); ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); penta-and-octabromodiphenyl ethers; pentachlorophenol (ISO), its salts or its esters; perfluorooctane sulphonic acid and its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds. Also dustable powder formulations containing a mixture of benomyl (ISO), carbofuran (ISO) and thiram (ISO)	6.00%	EIF	
3808.61.00	Goods of heading 3808, containing alpha-cypermethrin "ISO", bendiocarb "ISO", bifenthrin "ISO", chlorfenapyr "ISO", cyfluthrin "ISO", deltamethrin "INN, ISO",	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	etofenprox "INN", fenitrothion "ISO", lambda-cyhalothrin "ISO", malathion "ISO", pirimiphos-methyl "ISO" or propoxur "ISO", in packings of a net weight content <= 300 g			
3808.62.00	Goods of heading 3808, containing alpha-cypermethrin "ISO", bendiocarb "ISO", bifenthrin "ISO", chlorfenapyr "ISO", cyfluthrin "ISO", deltamethrin "INN, ISO", etofenprox "INN", fenitrothion "ISO", lambda-cyhalothrin "ISO", malathion "ISO", pirimiphos-methyl "ISO" or propoxur "ISO", in packings of a net weight content > 300 g but <= 7,5 kg	6.00%	EIF	
3808.69.00	Goods of heading 3808, containing alpha-cypermethrin "ISO", bendiocarb "ISO", bifenthrin "ISO", chlorfenapyr "ISO", cyfluthrin "ISO", deltamethrin "INN, ISO", etofenprox "INN", fenitrothion "ISO", lambda-cyhalothrin "ISO", malathion "ISO", pirimiphos-methyl "ISO" or propoxur "ISO" (excl. in packings of a net weight content <= 7,5 kg)	6.00%	EIF	
3808.91.10	Insecticides based on pyrethroids, put up in forms or packings for retail sale or as preparations or articles (excl. goods of subheadings 3808.52 to 3808.69)	6.00%	EIF	
3808.91.20	Insecticides based on chlorinated hydrocarbons, put up in forms or packings for retail sale or as preparations or articles (excl. goods of subheadings 3808.52 to 3808.69)	6.00%	EIF	
3808.91.30	Insecticides based on carbamates, put up in forms or packings for retail sale or as preparations or articles (excl. goods of subheadings 3808.52 to 3808.69)	6.00%	EIF	
3808.91.40	Insecticides based on organophosphorus compounds, put up in forms or packings for retail sale or as preparations or articles (excl. goods of subheadings 3808.52 to 3808.69)	6.00%	EIF	
3808.91.90	Insecticides put up in forms or packings for retail sale or as preparations or articles (excl. such products based on pyrethroids, chlorinated hydrocarbons, carbamates or organophosphorus compounds, and goods of subheadings 3808.52 to 3808.69)	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3808.92.10	Fungicide preparations based on copper compounds, inorganic (excl. goods of subheading 3808.59)	4.00%	EIF	
3808.92.20	Fungicides, put up in forms or packings for retail sale or as preparations or articles, inorganic (excl. preparations based on copper compounds and goods of subheading 3808.59)	6.00%	EIF	
3808.92.30	Fungicides based on dithiocarbamates, put up in forms or packings for retail sale or as preparations or articles (excl. inorganic fungicides and goods of subheading 3808.59)	6.00%	EIF	
3808.92.40	Fungicides based on benzimidazoles, put up in forms or packings for retail sale or as preparations or articles (excl. inorganic fungicides and goods of subheading 3808.59)	6.00%	EIF	
3808.92.50	Fungicides based on diazoles or triazoles, put up in forms or packings for retail sale or as preparations or articles (excl. inorganic fungicides and goods of subheading 3808.59)	6.00%	EIF	
3808.92.60	Fungicides based on diazines or morpholines, put up in forms or packings for retail sale or as preparations or articles (excl. inorganic fungicides and goods of subheading 3808.59)	6.00%	EIF	
3808.92.90	Fungicides put up in forms or packings for retail sale or as preparations or articles (excl. inorganic fungicides and fungicides based on dithiocarbamates, benzimidazoles, diazoles, triazoles, diazines or morpholines, and goods of subheading 3808.59)	6.00%	EIF	
3808.93.11	Herbicides based on phenoxy-phytohormones, put up in forms or packings for retail sale or as preparations or articles (excl. goods of subheading 3808.59)	6.00%	EIF	
3808.93.13	Herbicides based on triazines, put up in forms or packings for retail sale or as preparations or articles (excl. goods of subheading 3808.59)	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3808.93.15	Herbicides based on amides, put up in forms or packings for retail sale or as preparations or articles (excl. goods of subheading 3808.59)	6.00%	EIF	
3808.93.17	Herbicides based on carbamates, put up in forms or packings for retail sale or as preparations or articles (excl. goods of subheading 3808.59)	6.00%	EIF	
3808.93.21	Herbicides based on dinitroaniline derivatives, put up in forms or packings for retail sale or as preparations or articles (excl. goods of subheading 3808.59)	6.00%	EIF	
3808.93.23	Herbicides based on derivatives of urea, uracil or of sulphonylurea, put up in forms or packings for retail sale or as preparations or articles (excl. goods of subheading 3808.59)	6.00%	EIF	
3808.93.27	Herbicides put up in forms or packings for retail sale or as preparations or articles (excl. such products based on phenoxy-phytohormones, triazines, amides, carbamates, dinitroaniline derivatives or derivatives of urea, uracil or of sulphonylurea and goods of subheading 3808.59)	6.00%	EIF	
3808.93.30	Anti-sprouting products put up for retail sale or as preparations or articles (excl. goods of subheading 3808.59)	6.00%	EIF	
3808.93.90	Plant-growth regulators put up for retail sale or as preparations or articles (excl. goods of subheading 3808.59)	6.00%	EIF	
3808.94.10	Disinfectants, based on quaternary ammonium salts, put up for retail sale or as preparations or articles (excl. goods of subheading 3808.59)	6.00%	EIF	
3808.94.20	Disinfectants, based on halogenated compounds, put up for retail sale or as preparations or articles (excl. goods of subheading 3808.59)	6.00%	EIF	
3808.94.90	Disinfectants, put up for retail sale or as preparations or articles (excl. such products based on quaternary ammonium salts or halogenated compounds, and goods of subheading 3808.59)	6.00%	EIF	
3808.99.10	Rodenticides, put up for retail sale or as preparations or articles (excl. goods of subheading 3808.59)	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3808.99.90	Plant protection products, put up in forms or packings for retail sale or as preparations or articles (excl. insecticides, fungicides, herbicides, disinfectants, rodenticides, and goods of subheading 3808.59)	6.00%	EIF	
3809.10.10	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations such as dressings and mordants of a kind used in the textile, paper, leather or like industries, n.e.s., with a basis of amylaceous substances, containing < 55% of these substances by weight	8.00%	EIF	
3809.10.30	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations such as dressings and mordants of a kind used in the textile, paper, leather or like industries, n.e.s., with a basis of amylaceous substances, containing >= 55% to < 70% of these substances by weight	8.00%	EIF	
3809.10.50	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations such as dressings and mordants of a kind used in the textile, paper, leather or like industries, n.e.s., with a basis of amylaceous substances, containing >= 70% to < 83% of these substances by weight	8.00%	EIF	
3809.10.90	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations such as dressings and mordants of a kind used in the textile, paper, leather or like industries, n.e.s., with a basis of amylaceous substances, containing >= 83% of these substances by weight	8.00%	EIF	
3809.91.00	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs, and other products and preparations, e.g. dressings and mordants of a kind used in the textile or similar industries, n.e.s. (excl. those with a basis of amylaceous substances)	6.00%	EIF	
3809.92.00	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs, and other products and preparations, e.g. dressings and mordants of a kind used in the	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	paper or similar industries, n.e.s. (excl. those with a basis of amylaceous substances)			
3809.93.00	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs, and other products and preparations, e.g. dressings and mordants of a kind used in the leather or similar industries, n.e.s. (excl. those with a basis of amylaceous substances)	6.00%	EIF	
3810.10.00	Pickling preparations for metal surfaces; soldering, brazing or welding pastes and powders consisting of metal and other materials	0.00%	EIF	
3810.90.10	Preparations of a kind used as coatings or cores for welding electrodes or rods	0.00%	EIF	
3810.90.90	Fluxes and other auxiliary preparations for soldering, brazing or welding (excl. preparations of a kind used as cores or coatings for welding electrodes or rods, soldering, brazing or welding powders and pastes consisting of metal and other materials, and welding electrodes or rods of base metals or metal carbides coated with fluxes)	0.00%	EIF	
3811.11.10	Anti-knock preparations for motor fuels based on tetraethyl-lead	6.00%	EIF	
3811.11.90	Anti-knock preparations for motor fuels based on lead compounds (excl. tetraethyl-lead)	4.00%	EIF	
3811.19.00	Anti-knock preparations for motor fuels (excl. those based on lead compounds)	4.00%	EIF	
3811.21.00	Prepared additives for oil lubricants containing petroleum oil or bituminous mineral oil	4.00%	EIF	
3811.29.00	Prepared additives for oil lubricants not containing petroleum oil or bituminous mineral oil	4.00%	EIF	
3811.90.00	Oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives for mineral oils, incl. gasoline, or for other liquids used for the same purposes as mineral oils (excl. anti-knock preparations and oil lubricant additives)	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3812.10.00	Prepared rubber accelerators	0.00%	EIF	
3812.20.10	Reaction mixture containing benzyl 3-isobutyryloxy-1-isopropyl-2,2-dimethylpropyl phthalate and benzyl 3-isobutyryloxy-2,2,4-trimethylpentyl phthalate as composite plasticisers for rubber or plastics	0.00%	EIF	
3812.20.90	Composite plasticisers for rubber or plastics, n.e.s. (excl. reaction mixture containing benzyl 3-isobutyryloxy-1-isopropyl-2,2-dimethylpropyl phthalate and benzyl 3-isobutyryloxy-2,2,4-trimethylpentyl phthalate)	0.00%	EIF	
3812.31.00	Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline "TMQ"	0.00%	EIF	
3812.39.10	Anti-oxidising preparations for rubber or plastics (excl. mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline "TMQ")	0.00%	EIF	
3812.39.90	Compound stabilisers for rubber or plastics (excl. anti-oxidising preparations)	0.00%	EIF	
3813.00.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades (excl. full or empty fire-extinguishing devices, whether or not portable, unmixed chemically undefined products with fire-extinguishing properties in other forms)	0.00%	EIF	
3814.00.10	Organic composite solvents and thinners and prepared paint or varnish removers, based on butyl acetate (excl. nail varnish remover)	0.00%	EIF	
3814.00.90	Organic composite solvents and thinners and prepared paint or varnish removers (excl. those based on butyl acetate and nail varnish remover)	0.00%	EIF	
3815.11.00	Supported catalysts with nickel or a nickel compound as the active substance, n.e.s.	6.00%	EIF	
3815.12.00	Supported catalysts with precious metal or a precious-metal compound as the active substance, n.e.s.	6.00%	EIF	
3815.19.10	Catalysts in the form of grains of which $\geq 90\%$ by weight have a particle-size ≤ 10 micrometres, consisting of a mixture of oxides on a magnesium-silicate support, containing by weight $\geq 20\%$ but $\leq 35\%$ of copper and $\geq 2\%$ but $\leq 3\%$ of bismuth and of an apparent specific gravity of $\geq 0,2$ but $\leq 1,0$	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3815.19.90	Supported catalysts, n.e.s. (excl. supported catalysts with precious metal, a precious-metal compound, nickel or a nickel compound as the active substance and catalysts in the form of grains of which $\geq 90\%$ by weight have a particle-size ≤ 10 micrometres, consisting of a mixture of oxides on a magnesium-silicate support, containing by weight $\geq 20\%$ but $\leq 35\%$ of copper and $\geq 2\%$ but $\leq 3\%$ of bismuth and of an apparent specific gravity of $\geq 0,2$ but $\leq 1,0$)	6.00%	EIF	
3815.90.10	Catalysts consisting of ethyltriphenylphosphonium acetate in the form of a solution in methanol (excl. supported catalysts)	0.00%	EIF	
3815.90.90	Reaction initiators, reaction accelerators and catalytic preparations, n.e.s. (excl. rubber accelerators, supported catalysts and catalysts consisting of ethyltriphenylphosphonium acetate in the form of a solution in methanol)	6.00%	EIF	
3816.00.00	Refractory cements, mortars, concretes and similar compositions (excl. preparations based on graphite or other carbonaceous substances)	0.00%	EIF	
3817.00.50	Linear alkylbenzene	6.00%	EIF	
3817.00.80	Mixed alkylbenzenes and mixed alkyl naphthalenes, produced by the alkylation of benzene and naphthalene (excl. linear alkylbenzene and mixed isomers of cyclic hydrocarbons)	6.00%	EIF	
3818.00.10	Silicon doped for use in electronics, in the form of discs, wafers, cylinders, rods or similar forms, whether or not polished or with a uniform epitaxial coating (excl. elements that have been further processed, e.g. by selective diffusion)	0.00%	EIF	
3818.00.90	Chemical elements and compounds doped for use in electronics, in the form of discs, wafers, cylinders, rods or similar forms, or cut into discs, wafers or similar forms, whether or not polished or with a uniform epitaxial coating (excl. elements that have been further processed, e.g. by selective diffusion, and doped silicon)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3819.00.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission not containing petroleum oil or bituminous mineral oil, or containing < 70% petroleum oil or bituminous mineral oil by weight	0.00%	EIF	
3820.00.00	Anti-freezing preparations and prepared de-icing fluids (excl. prepared additives for mineral oils or other liquids used for the same purposes as mineral oils)	0.00%	EIF	
3821.00.00	Prepared culture media for the development or maintenance of micro-organisms "incl. viruses and the like" or of plant, human or animal cells	0.00%	EIF	
3822.00.00	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, and certified reference materials (excl. compound diagnostic reagents designed to be administered to the patient, blood-grouping reagents, animal blood prepared for therapeutic, prophylactic or diagnostic uses and vaccines, toxins, cultures of micro-organisms and similar products)	0.00%	EIF	
3823.11.00	Stearic acid, industrial	0.00%	EIF	
3823.12.00	Oleic acid, industrial	0.00%	EIF	
3823.13.00	Tall oil fatty acids, industrial	0.00%	EIF	
3823.19.10	Fatty acids, distilled	0.00%	EIF	
3823.19.30	Fatty acid distillate	0.00%	EIF	
3823.19.90	Fatty acids, industrial, monocarboxylic; acid oils from refining (excl. stearic acid, oleic acid and tall oil fatty acids, distilled fatty acids and fatty acid distillate)	0.00%	EIF	
3823.70.00	Fatty alcohols, industrial	0.00%	EIF	
3824.10.00	Prepared binders for foundry moulds or cores	6.00%	EIF	
3824.30.00	Non-agglomerated metal carbides mixed together or with metallic binders	4.00%	EIF	
3824.40.00	Prepared additives for cements, mortars or concretes	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3824.50.10	Concrete ready to pour	6.00%	EIF	
3824.50.90	Non-refractory mortars and concretes (excl. concrete ready to pour)	6.00%	EIF	
3824.60.11	Sorbitol in aqueous solution, containing <= 2% by weight of D-mannitol, calculated on the D-glucitol content (excl. Dglucitol [sorbitol])	6.00% + 13.00 GBP/100kg	EIF	
3824.60.19	Sorbitol in aqueous solution, containing > 2% by weight of D-mannitol, calculated on the D-glucitol content (excl. Dglucitol [sorbitol])	8.00% + 31.00 GBP/100kg	EIF	
3824.60.91	Sorbitol containing <= 2% by weight of D-mannitol, calculated on the D-glucitol content (excl. sorbitol in aqueous solution and Dglucitol [sorbitol])	6.00% + 19.00 GBP/100kg	EIF	
3824.60.99	Sorbitol containing > 2% by weight of D-mannitol, calculated on the D-glucitol content (excl. sorbitol in aqueous solution and Dglucitol [sorbitol])	8.00% + 44.00 GBP/100kg	EIF	
3824.71.00	Mixtures containing chlorofluorocarbons "CFCs", whether or not containing hydrochlorofluorocarbons "HCFCs", perfluorocarbons "PFCs" or hydrofluorocarbons "HFCs"	6.00%	EIF	
3824.72.00	Mixtures containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	6.00%	EIF	
3824.73.00	Mixtures containing hydrobromofluorocarbons "HBFCs"	6.00%	EIF	
3824.74.00	Mixtures containing hydrochlorofluorocarbons "HCFCs", whether or not containing perfluorocarbons "PFCs" or hydrofluorocarbons "HFCs", but not containing chlorofluorocarbons "CFCs"	6.00%	EIF	
3824.75.00	Mixtures containing carbon tetrachloride	6.00%	EIF	
3824.76.00	Mixtures containing 1,1,1-trichloroethane "methyl chloroform"	6.00%	EIF	
3824.77.00	Mixtures containing bromomethane "methyl bromide" or bromochloromethane	6.00%	EIF	
3824.78.10	Mixtures containing only 1,1,1-trifluoroethane and pentafluoroethane	6.00%	EIF	
3824.78.20	Mixtures containing only 1,1,1-trifluoroethane, pentafluoroethane and 1,1,1,2-tetrafluoroethane	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3824.78.30	Mixtures containing only difluoromethane and pentafluoroethane	6.00%	EIF	
3824.78.40	Mixtures containing only difluoromethane, pentafluoroethane and 1,1,1,2-tetrafluoroethane	6.00%	EIF	
3824.78.80	Mixtures containing unsaturated hydrofluorocarbons, but not containing chlorofluorocarbons "CFCs" or hydrochlorofluorocarbons "HCFCs"	6.00%	EIF	
3824.78.90	Mixtures containing perfluorocarbons "PFCs" or hydrofluorocarbons "HFCs", n.e.s.	6.00%	EIF	
3824.79.00	Mixtures containing halogenated derivatives of methane, ethane or propane (excl. those of subheadings 3824.71.00 to 3824.78.00)	6.00%	EIF	
3824.81.00	Mixtures and preparations containing oxirane "ethylene oxide"	6.00%	EIF	
3824.82.00	Mixtures and preparations containing polychlorinated biphenyls "PCBs", polychlorinated terphenyls "PCTs" or polybrominated biphenyls "PBBs"	6.00%	EIF	
3824.83.00	Mixtures and preparations containing tris"2,3-dibromopropyl" phosphate	6.00%	EIF	
3824.84.00	Mixtures and preparations containing aldrin "ISO", camphechlor "ISO" "toxaphene", chlordane "ISO", chlordecone "ISO", DDT "ISO" "clofenotane "INN", 1,1,1-trichloro-2,2-bis"p-chlorophenyl"ethane", dieldrin "ISO, INN", endosulfan "ISO", endrin "ISO", heptachlor "ISO" or mirex "ISO"	6.00%	EIF	
3824.85.00	Mixtures and preparations containing 1,2,3,4,5,6-hexachlorocyclohexane "HCH "ISO"", including lindane "ISO, INN"	6.00%	EIF	
3824.86.00	Mixtures and preparations containing pentachlorobenzene "ISO" or hexachlorobenzene "ISO"	6.00%	EIF	
3824.87.00	Mixtures and preparations containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	6.00%	EIF	
3824.88.00	Mixtures and preparations containing tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3824.91.00	Mixtures and preparations consisting mainly of "5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl"methyl methyl methylphosphonate and bis["5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl"methyl] methylphosphonate	6.00%	EIF	
3824.99.10	Thiophenated sulphonic acids of bituminous mineral oil, and salts thereof; petroleum sulphonates (excl. those of ammonium, alkali metals or ethanolamines)	4.00%	EIF	
3824.99.15	Ion-exchangers (excl. polymers of chapter 39)	6.00%	EIF	
3824.99.20	Getters for vacuum tubes	6.00%	EIF	
3824.99.25	Pyrolignites, e.g. of calcium; crude calcium tartrate; crude calcium citrate	4.00%	EIF	
3824.99.30	Naphthenic acids and the water-insoluble salts and esters thereof	2.00%	EIF	
3824.99.45	Anti-scaling and similar compounds	6.00%	EIF	
3824.99.50	Preparations for electroplating for the chemical and allied industries	6.00%	EIF	
3824.99.55	Mixtures of mono-, di- and tri-, fatty acid esters of glycerol "emulsifiers for fats"	6.00%	EIF	
3824.99.56	Cartridges and refills, filled, for electronic cigarettes, and preparations for use in the cartridges and refills, containing nicotine or its salts, ethers, esters or other derivatives thereof	6.00%	EIF	
3824.99.57	Cartridges and refills, filled, for electronic cigarettes, and preparations for use in the cartridges and refills, not containing nicotine or its salts, ethers, esters or other derivatives thereof	6.00%	EIF	
3824.99.58	Nicotine patches "transdermal systems", intended to assist smokers to stop smoking	0.00%	EIF	
3824.99.61	Intermediate products of the antibiotics manufacturing process obtained from the fermentation of Streptomyces tenebrarius, whether or not dried, for use in the manufacture of human medicaments of heading 3004	0.00%	EIF	
3824.99.62	Intermediate products from the manufacture of monensin salts for pharmaceutical or surgical uses	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3824.99.64	Products and preparations for the chemical and allied industries for pharmaceutical or surgical uses, n.e.s.	6.00%	EIF	
3824.99.65	Auxiliary products for foundries in the form of chemical preparations (excl. prepared binders for foundry moulds or cores)	6.00%	EIF	
3824.99.70	Fireproofing, waterproofing and similar chemical protective preparations used in the building industry	6.00%	EIF	
3824.99.75	Lithium niobate wafer, undoped	0.00%	EIF	
3824.99.80	Mixture of amines derived from dimerised fatty acids, of an average molecular weight of ≥ 520 but ≤ 550	0.00%	EIF	
3824.99.85	3-"1-Ethyl-1-methylpropyl"isoxazol-5-ylamine, in the form of a solution in toluene	0.00%	EIF	
3824.99.86	Mixtures consisting mainly of dimethyl methylphosphonate, oxirane and diphosphorus pentaoxide	6.00%	EIF	
3824.99.92	Chemical products or preparations, predominantly composed of organic compounds, in liquid form at 20°C, n.e.s.	6.50%	EIF	
3824.99.93	Chemical products or preparations, predominantly composed of organic compounds, n.e.s. (excl. in liquid form at 20°C)	6.00%	EIF	
3824.99.96	Chemical products and preparations of the chemical or allied industries, incl. those consisting of mixtures of natural products, not predominantly composed of organic compounds, n.e.s.	6.00%	EIF	
3825.10.00	Municipal waste	0.00%	EIF	
3825.20.00	Sewage sludge	0.00%	EIF	
3825.30.00	Clinical waste	0.00%	EIF	
3825.41.00	Waste organic solvents, halogenated	0.00%	EIF	
3825.49.00	Waste organic solvents, non-halogenated	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3825.50.00	Wastes of metal pickling liquors, of hydraulic fluids, brake fluids and anti-freeze fluids	0.00%	EIF	
3825.61.00	Wastes from chemical or allied industries, mainly containing organic constituents (excl. anti-freeze fluids)	0.00%	EIF	
3825.69.00	Wastes from chemical or allied industries (excl. wastes of metal pickling liquors, of hydraulic fluids, brake fluids and anti-freeze fluids and those mainly containing organic constituents)	0.00%	EIF	
3825.90.10	Alkaline iron oxide for the purification of gas	0.00%	EIF	
3825.90.90	Residual products of the chemical or allied industries, n.e.s. (excl. waste)	0.00%	EIF	
3826.00.10	Fatty-acid mono-alkyl esters, containing by weight => 96,5 % of esters "FAMAE"	6.50%	EIF	
3826.00.90	Biodiesel and mixtures thereof, not containing or containing < 70 % by weight of petroleum oils or oils obtained from bituminous minerals (excl. fatty-acid mono-alkyl esters containing by weight >= 96,5 % of esters "FAMAE")	6.50%	EIF	
3901.10.10	Linear polyethylene with a specific gravity of < 0,94, in primary forms	6.00%	EIF	
3901.10.90	Polyethylene with a specific gravity of < 0,94, in primary forms (excl. linear polyethylene)	6.00%	EIF	
3901.20.10	Polyethylene in blocks of irregular shape, lumps, powders, granules, flakes and similar bulk forms, of a specific gravity of >= 0,958 at 23°C, containing <= 50 mg/kg of aluminium, <= 2 mg/kg of calcium, of chromium, of iron, of nickel and of titanium each and <= 8 mg/kg of vanadium, for the manufacture of chlorosulphonated polyethylene	0.00%	EIF	
3901.20.90	Polyethylene with a specific gravity of >= 0,94, in primary forms (excl. polyethylene in blocks of irregular shape, lumps, powders, granules, flakes and similar bulk forms, of a specific gravity of >= 0,958 at 23°C, containing <= 50 mg/kg of aluminium, <= 2 mg/kg of calcium, of chromium, of iron, of nickel and of	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	titanium each and <= 8 mg/kg of vanadium, for the manufacture of chlorosulphonated polyethylene)			
3901.30.00	Ethylene-vinyl acetate copolymers, in primary forms	6.00%	EIF	
3901.40.00	Ethylene-alpha-olefin copolymers, having a specific gravity of < 0,94 , in primary forms	0.00%	EIF	
3901.90.30	Ionomer resin consisting of a salt of a terpolymer of ethylene with isobutyl acrylate and methacrylic acid, in primary forms, and A-B-A block copolymer of ethylene of polystyrene, ethylene-butylene copolymer and polystyrene, containing by weight <= 35% of styrene, in blocks of irregular shape, lumps, powders, granules, flakes and similar bulk forms	0.00%	EIF	
3901.90.80	Polymers of ethylene, in primary forms (excl. polyethylene, ethylene-vinyl acetate copolymers, ethylene-alpha-olefins copolymers having a specific gravity of < 0,94, ionomer resin consisting of a salt of a terpolymer of ethylene with isobutyl acrylate and methacrylic acid and A-B-A block copolymer of ethylene of polystyrene, ethylene-butylene copolymer and polystyrene, containing by weight <= 35% of styrene, in blocks of irregular shape, lumps, powders, granules, flakes and similar bulk forms)	6.00%	EIF	
3902.10.00	Polypropylene, in primary forms	6.00%	EIF	
3902.20.00	Polyisobutylene, in primary forms	6.00%	EIF	
3902.30.00	Propylene copolymers, in primary forms	6.00%	EIF	
3902.90.10	A-B-A block copolymer of propylene or of other olefins, of polystyrene, ethylene-butylene copolymer and polystyrene, containing by weight <= 35% of styrene, in blocks of irregular shape, lumps, powders, granules, flakes and similar bulk forms	0.00%	EIF	
3902.90.20	Polybut-1-ene, a copolymer of but-1-ene with ethylene containing by weight <= 10% of ethylene, or a blend of polybut-1-ene with polyethylene and/or polypropylene containing by weight <= 10% of polyethylene and/or <= 25% of	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	polypropylene, in blocks of irregular shape, lumps, powders, granules, flakes and similar bulk forms			
3902.90.90	Polymers of propylene or of other olefins, in primary forms (excl. polypropylene, polyisobutylene, propylene copolymers, and a A-B-A block copolymer of polystyrene, ethylene-butylene copolymer and polystyrene, containing by weight <= 35% of styrene and polybut-1-ene, a copolymer of but-1-ene with ethylene containing by weight <= 10% of ethylene, or a blend of polybut-1-ene with polyethylene and/or polypropylene containing by weight <= 10% of polyethylene and/or <= 25% of polypropylene, in blocks of irregular shape, lumps, powders, granules, flakes and similar bulk forms)	6.00%	EIF	
3903.11.00	Expansible polystyrene, in primary forms	6.00%	EIF	
3903.19.00	Polystyrene, in primary forms (excl. expansible)	6.00%	EIF	
3903.20.00	Styrene-acrylonitrile copolymers "SAN", in primary forms	6.00%	EIF	
3903.30.00	Acrylonitrile-butadiene-styrene copolymers "ABS", in primary forms	6.00%	EIF	
3903.90.10	Copolymer solely of styrene with allyl alcohol, of an acetyl value of >= 175, in primary form	0.00%	EIF	
3903.90.20	Brominated polystyrene containing by weight >= 58% but <= 71% of bromine, in blocks of irregular shape, lumps, powders, granules, flakes and similar bulk forms	0.00%	EIF	
3903.90.90	Polymers of styrene, in primary forms (excl. polystyrene, styrene-acrylonitrile copolymers "SAN", acrylonitrile-butadiene-styrene "ABS", copolymer solely of styrene with allyl alcohol, of an acetyl value of >= 175 and brominated polystyrene, containing by weight >= 58% but <= 71% of bromine, in blocks of irregular shape, lumps, powders, granules, flakes and similar bulk forms)	6.00%	EIF	
3904.10.00	Poly"vinyl chloride", in primary forms, not mixed with any other substances	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3904.21.00	Non-plasticised poly"vinyl chloride", in primary forms, mixed with other substances	6.00%	EIF	
3904.22.00	Plasticised poly"vinyl chloride", in primary forms, mixed with other substances	6.00%	EIF	
3904.30.00	Vinyl chloride-vinyl acetate copolymers, in primary forms	6.00%	EIF	
3904.40.00	Vinyl chloride copolymers, in primary forms (excl. vinyl chloride-vinyl acetate copolymers)	6.00%	EIF	
3904.50.10	Copolymer of vinylidene chloride with acrylonitrile, in the form of expansible beads of a diameter of ≥ 4 micrometres but ≤ 20 micrometres	0.00%	EIF	
3904.50.90	Vinylidene chloride polymers, in primary forms (excl. copolymer of vinylidene chloride with acrylonitrile, in the form of expansible beads of a diameter of ≥ 4 but ≤ 20 micrometres)	6.00%	EIF	
3904.61.00	Polytetrafluoroethylene, in primary forms	6.00%	EIF	
3904.69.10	Poly"vinyl fluoride" in blocks of irregular shape, lumps, powders, granules, flakes and similar bulk forms	0.00%	EIF	
3904.69.20	Fluoroelastomers FKM, in primary forms	6.00%	EIF	
3904.69.80	Fluoropolymers of vinyl chloride or of other halogenated olefins, in primary forms (excl. fluoroelastomers FKM, polytetrafluoroethylene, poly(vinyl fluoride) in blocks of irregular shape, lumps, powders, granules, flakes and similar bulk forms)	6.00%	EIF	
3904.90.00	Polymers of vinyl chloride or other halogenated olefins, in primary forms (excl. poly"vinyl chloride", copolymers of vinyl chloride, polymers of vinyl chloride and fluoropolymers)	6.00%	EIF	
3905.12.00	Poly"vinyl acetate", in aqueous dispersion	6.00%	EIF	
3905.19.00	Poly"vinyl acetate", in primary forms (excl. in aqueous dispersion)	6.00%	EIF	
3905.21.00	Vinyl acetate copolymers, in aqueous dispersion	6.00%	EIF	
3905.29.00	Vinyl acetate copolymers, in primary forms (excl. in aqueous dispersion)	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3905.30.00	Poly"vinyl alcohol", in primary forms, whether or not containing unhydrolyzed acetate groups	6.00%	EIF	
3905.91.00	Copolymers of vinyl, in primary forms (excl. vinyl chloride-vinyl acetate copolymers and other vinyl chloride copolymers, and vinyl acetate copolymers)	6.00%	EIF	
3905.99.10	Poly"vinyl formal" in blocks of irregular shape, lumps, powders, granules, flakes and similar bulk forms, of a molecular weight of ≥ 10.000 but ≤ 40.000 and containing by weight $\geq 9,5\%$ but $\leq 13\%$ of acetyl groups evaluated as vinyl acetate and $\geq 5\%$ but $\leq 6,5\%$ of hydroxy groups evaluated as vinyl alcohol	0.00%	EIF	
3905.99.90	Polymers of vinyl esters and other vinyl polymers, in primary forms (excl. those of vinyl chloride or other halogenated olefins, poly"vinyl acetate", copolymers and poly"vinyl alcohol", whether or not containing unhydrolyzed acetate groups, and poly"vinyl formal" in blocks of irregular shape, lumps, powders, granules, flakes and similar bulk forms, of a molecular weight of ≥ 10.000 but ≤ 40.000 and containing by weight $\geq 9,5\%$ but $\leq 13\%$ of acetyl groups evaluated as vinyl acetate and $\geq 5\%$ but $\leq 6,5\%$ of hydroxy groups evaluated as vinyl alcohol)	0.00%	EIF	
3906.10.00	Poly"methyl methacrylate", in primary forms	6.00%	EIF	
3906.90.10	Poly[N-"3-hydroxyimino-1,1-dimethylbutyl"acrylamide], in primary forms	0.00%	EIF	
3906.90.20	Copolymer of 2-diisopropylaminoethyl methacrylate with decyl methacrylate in the form of a solution in N,N-dimethylacetamide, containing by weight $\geq 55\%$ of copolymer	0.00%	EIF	
3906.90.30	Copolymer of acrylic acid with 2-ethylhexyl acrylate containing by weight $\geq 10\%$ but $\leq 11\%$ of 2-ethylhexyl acrylate, in primary forms	0.00%	EIF	
3906.90.40	Copolymer of acrylonitrile with methyl acrylate, modified with polybutadiene-acrylonitrile "NBR", in primary forms	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3906.90.50	Polymerization product of acrylic acid with alkyl methacrylate and small quantities of other monomers, for use as a thickener in the manufacture of textile printing pastes	0.00%	EIF	
3906.90.60	Copolymer of methyl acrylate with ethylene and a monomer containing a non-terminal carboxy group as a substituent, containing by weight \geq 50% of methyl acrylate, whether or not compounded with silica, in primary forms	4.00%	EIF	
3906.90.90	Acrylic polymers in primary forms (excl. poly"methyl methacrylate", poly[N-"3-hydroxyimino-1,1-dimethylbutyl"acrylamide], copolymer of 2-diisopropylaminoethyl methacrylate with decyl methacrylate in the form of a solution in N,N-dimethylacetamide, containing by weight \geq 55% of copolymer, copolymer of acrylic acid with 2-ethylhexyl acrylate containing by weight \geq 10% but \leq 11% of 2-ethylhexyl acrylate, copolymer of acrylonitrile with methyl acrylate modified with polybutadiene-acrylonitrile "NBR", polymerization product of acrylic acid with alkyl methacrylate and small quantities of other monomers for use as a thickener in the manufacture of textile printing pastes and copolymer of methyl acrylate with ethylene and a monomer containing a non-terminal carboxy group as a substituent, containing by weight \geq 50% of methyl acrylate, whether or not compounded with silica)	6.00%	EIF	
3907.10.00	Polyacetals, in primary forms	6.00%	EIF	
3907.20.11	Polyethylene glycols, in primary forms	0.00%	EIF	
3907.20.20	Polyether alcohols, in primary forms (excl. polyethylene glycols)	6.00%	EIF	
3907.20.91	Copolymer of 1-chloro-2,3-epoxypropane with ethylene oxide, in primary forms	0.00%	EIF	
3907.20.99	Polyethers in primary forms (excl. polyether alcohols, polyacetals and copolymer of 1-chloro-2,3-epoxypropane with ethylene oxide)	6.00%	EIF	
3907.30.00	Epoxide resins, in primary forms	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3907.40.00	Polycarbonates, in primary forms	6.00%	EIF	
3907.50.00	Alkyd resins, in primary forms	6.00%	EIF	
3907.61.00	Poly"ethylene terephthalate", in primary forms, having a viscosity number of ≥ 78 ml/g	6.00%	EIF	
3907.69.00	Poly"ethylene terephthalate", in primary forms, having a viscosity number of < 78 ml/g	6.00%	EIF	
3907.70.00	Poly"lactic acid", in primary forms	0.00%	EIF	
3907.91.10	Unsaturated liquid polyesters, in primary forms (excl. polycarbonates, alkyd resins, poly"ethylene terephthalate" and poly"lactic acid")	6.00%	EIF	
3907.91.90	Unsaturated polyesters, in primary forms (excl. liquid, and polycarbonates, alkyd resins, poly"ethylene terephthalate" and poly"lactic acid")	0.00%	EIF	
3907.99.05	Thermoplastic liquid crystal aromatic polyester copolymers, saturated, in primary forms	0.00%	EIF	
3907.99.10	Poly"ethylene naphthalene-2,6-dicarboxylate", saturated, in primary forms	0.00%	EIF	
3907.99.80	Polyesters, saturated, in primary forms (excl. polycarbonates, alkyd resins, poly"ethylene terephthalate", poly"lactic acid", poly"ethylene naphthalene-2,6-dicarboxylate" and thermoplastic liquid crystal aromatic polyester copolymers)	6.00%	EIF	
3908.10.00	Polyamides-6, -11, -12, -6,6, -6,9, -6,10 or -6,12, in primary forms	6.00%	EIF	
3908.90.00	Polyamides, in primary forms (excl. polyamides-6, -11, -12, -6,6, -6,9, -6,10 and -6,12)	6.00%	EIF	
3909.10.00	Urea resins and thiourea resins, in primary forms	6.00%	EIF	
3909.20.00	Melamine resins, in primary forms	6.00%	EIF	
3909.31.00	Poly"methylen phenyl isocyanate" "crude MDI, polymeric MDI", in primary forms	6.00%	EIF	
3909.39.00	Amino-resins, in primary forms (excl. urea, thiourea and melamine resins and MDI)	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3909.40.00	Phenolic resins, in primary forms	0.00%	EIF	
3909.50.10	Polyurethane of 2,2'-"tert-butylimino"diethanol and 4,4'-methylenedicyclohexyl diisocyanate, in the form of a solution in N,N-dimethylacetamide, containing by weight >= 50% of polymer	0.00%	EIF	
3909.50.90	Polyurethanes in primary forms (excl. polyurethane of 2,2'-"tert-butylimino"diethanol and 4,4'-methylenedicyclohexyl diisocyanate, in the form of a solution in N,N-dimethylacetamide)	6.00%	EIF	
3910.00.00	Silicones in primary forms	6.00%	EIF	
3911.10.00	Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes, in primary forms	0.00%	EIF	
3911.90.11	Poly"oxy-1,4-phenylenesulphonyl-1,4-phenyleneoxy-1,4-phenyleneisopropylidene-1,4-phenylene" in blocks of irregular shape, lumps, powders, granules, flakes and similar bulk forms, whether or not chemically modified	0.00%	EIF	
3911.90.13	Poly"thio-1,4-phenylene", whether or not chemically modified, in primary forms	0.00%	EIF	
3911.90.19	Condensation or rearrangement polymerization products, whether or not chemically modified, n.e.s., in primary forms (excl. poly"oxy-1,4-phenylenesulphonyl-1,4-phenyleneoxy-1,4-phenyleneisopropylidene-1,4-phenylene" in blocks of irregular shape, lumps, powders, granules, flakes and similar bulk forms and poly"thio-1,4-phenylene)	0.00%	EIF	
3911.90.92	Hydrogenated copolymers of vinyltoluene and alfa-methylstyrene, and copolymer of p-cresol and divinylbenzene, in the form of a solution in N,N-dimethylacetamide containing by weight 50 % or more of polymer, produced by chemical synthesis, in primary forms	0.00%	EIF	
3911.90.99	Polymer and prepolymer plastics produced by chemical synthesis, n.e.s., in primary forms (excl. copolymer of p-cresol and divinylbenzene in the form of a solution in	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	N,N-dimethylacetamide containing by weight \geq 50% of polymer and hydrogenated copolymers of vinyltoluene and alfa-methylstyrene)			
3912.11.00	Non-plasticised cellulose acetates, in primary forms	6.00%	EIF	
3912.12.00	Plasticised cellulose acetates, in primary forms	6.00%	EIF	
3912.20.11	Non-plasticised collodions and celloidin, in primary forms	6.00%	EIF	
3912.20.19	Non-plasticised cellulose nitrates, in primary forms (excl. collodions and colloidin)	6.00%	EIF	
3912.20.90	Plasticised cellulose nitrates, incl. collodions, in primary forms	6.00%	EIF	
3912.31.00	Carboxymethylcellulose and its salts, in primary forms	6.00%	EIF	
3912.39.20	Hydroxypropylcellulose in primary forms	0.00%	EIF	
3912.39.85	Cellulose ethers in primary forms (excl. carboxymethylcellulose and its salts and hydroxypropylcellulose)	6.00%	EIF	
3912.90.10	Cellulose esters, in primary forms	6.00%	EIF	
3912.90.90	Cellulose and chemical derivatives thereof, n.e.s., in primary forms (excl. cellulose acetates, cellulose nitrates, cellulose ethers and cellulose esters)	6.00%	EIF	
3913.10.00	Alginic acid, its salts and esters, in primary forms	0.00%	EIF	
3913.90.00	Natural polymers and modified natural polymers, e.g. hardened proteins, chemical derivatives of natural rubber, n.e.s., in primary forms (excl. alginic acid and its salts and esters)	0.00%	EIF	
3914.00.00	Ion-exchangers based on polymers of heading 3901 to 3913, in primary forms	0.00%	EIF	
3915.10.00	Waste, parings and scrap, of polymers of ethylene	0.00%	EIF	
3915.20.00	Waste, parings and scrap, of polymers of styrene	0.00%	EIF	
3915.30.00	Waste, parings and scrap, of polymers of vinyl chloride	0.00%	EIF	
3915.90.11	Waste, parings and scrap, of polymers of propylene	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3915.90.80	Waste, parings and scrap, of plastics (excl. that of polymers of ethylene, styrene, vinyl chloride and propylene)	0.00%	EIF	
3916.10.00	Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of polymers of ethylene, whether or not surface-worked but not further worked	6.00%	EIF	
3916.20.00	Monofilament with any cross-sectional dimension of > 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of polymers of vinyl chloride	6.00%	EIF	
3916.90.10	Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of condensation or rearrangement polymerization products, whether or not surface-worked but not further worked, whether or not chemically modified	6.00%	EIF	
3916.90.50	Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of addition polymerisation products, whether or not surface-worked but not further worked (excl. that of polymers of ethylene and vinyl chloride)	6.00%	EIF	
3916.90.90	Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of plastics, whether or not surface-worked but not further worked (excl. that of addition polymerization products, condensation or rearrangement polymerization products, whether or not chemically modified)	6.00%	EIF	
3917.10.10	Artificial guts "sausage casings" of hardened protein	4.00%	EIF	
3917.10.90	Artificial guts "sausage casings" of cellulose materials	6.00%	EIF	
3917.21.10	Rigid tubes, pipes and hoses, of polymers of ethylene, seamless and of a length > the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked	6.00%	EIF	
3917.21.90	Rigid tubes, pipes and hoses, of polymers of ethylene (excl. seamless and cut to length only)	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3917.22.10	Rigid tubes, pipes and hoses, of polymers of propylene, seamless and of a length > the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked	6.00%	EIF	
3917.22.90	Rigid tubes, pipes and hoses, of polymers of propylene (excl. seamless and cut to length only)	6.00%	EIF	
3917.23.10	Rigid tubes, pipes and hoses, of polymers of vinyl chloride, seamless and of a length > the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked	6.00%	EIF	
3917.23.90	Rigid tubes, pipes and hoses, of polymers of vinyl chloride (excl. seamless and cut to length only)	6.00%	EIF	
3917.29.00	Rigid tubes, pipes and hoses, of plastics (excl. those of polymers of ethylene, propylene and vinyl chloride)	6.00%	EIF	
3917.31.00	Flexible tubes, pipes and hoses, of plastics, burst pressure $\geq 27,6$ MPa	6.00%	EIF	
3917.32.00	Flexible tubes, pipes and hoses of plastics, not reinforced or otherwise combined with other materials, without fittings	6.00%	EIF	
3917.33.00	Flexible tubes, pipes and hoses of plastics, not reinforced or otherwise combined with other materials, with fittings, seals or connectors	6.00%	EIF	
3917.39.00	Flexible tubes, pipes and hoses, of plastics, reinforced or otherwise combined with other materials (excl. those with a burst pressure of $\geq 27,6$ MPa)	6.00%	EIF	
3917.40.00	Fittings, e.g. joints, elbows, flanges, of plastics, for tubes, pipes and hoses	6.00%	EIF	
3918.10.10	Floor coverings, whether or not self-adhesive, in rolls or in the form of tiles, and wall or ceiling coverings "in rolls with a width of ≥ 45 cm, consisting of a layer of plastics fixed permanently on a backing of any material other than paper, the face side of which is grained, embossed, coloured, design-printed or otherwise decorated", on a support impregnated, coated or covered with poly"vinyl chloride"	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3918.10.90	Floor coverings of polymers of vinyl chloride, whether or not self-adhesive, in rolls or in the form of tiles (excl. those on a backing coated, impregnated or covered with poly"vinyl chloride")	6.00%	EIF	
3918.90.00	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles, and wall or ceiling coverings in rolls with a width of ≥ 45 cm, consisting of a layer of plastics fixed permanently on a backing of any material other than paper, the face side of which is grained, embossed, coloured, design-printed or otherwise decorated (excl. coverings of polymers of vinyl chloride)	6.00%	EIF	
3919.10.12	Plastic strips of poly"vinyl chloride" or of polyethylene, coated with unvulcanised natural or synthetic rubber, self-adhesive, in rolls ≤ 20 cm wide	6.00%	EIF	
3919.10.15	Plastic strips of polypropylene, coated with unvulcanised natural or synthetic rubber, self-adhesive, in rolls ≤ 20 cm wide	6.00%	EIF	
3919.10.19	Plastic strips, coated with unvulcanised natural or synthetic rubber, self-adhesive, in rolls ≤ 20 cm wide (excl. such products of poly"vinyl chloride", polyethylenes or polypropylenes)	6.00%	EIF	
3919.10.80	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, in rolls ≤ 20 cm wide (excl. plastic strips coated with unvulcanised natural or synthetic rubber)	6.00%	EIF	
3919.90.20	Self-adhesive circular polishing pads of a kind used for the manufacture of semiconductor wafers, of plastics	0.00%	EIF	
3919.90.80	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls > 20 cm wide (excl. floor, wall and ceiling coverings of heading 3918, and circular polishing pads used in semiconductor wafer production))	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3920.10.23	Non-cellular polyethylene film of a thickness of ≥ 20 micrometres but ≤ 40 micrometres, for the production of photoresist film used in the manufacture of semiconductors or printed circuits	0.00%	EIF	
3920.10.24	Stretch film of non-cellular polyethylene, not printed, of a thickness of $\leq 0,125$ mm and of a specific gravity of $< 0,94$	6.00%	EIF	
3920.10.25	Plates, sheets, film, foil and strip, of non-cellular polyethylene, printed, not reinforced, laminated, supported or similarly combined with other materials, unworked or not further worked than surface-worked or only cut to square or rectangular shapes, of a thickness of $\leq 0,125$ mm and of a specific gravity of $< 0,94$, n.e.s. (excl. not printed stretch film, and polyethylene film of a thickness of ≥ 20 but ≤ 40 micrometres for the production of photoresist film used in the manufacture of semiconductors or printed circuits)	6.00%	EIF	
3920.10.28	Plates, sheets, film, foil and strip, of non-cellular polythene, not reinforced, laminated, supported or similarly combined with other materials, unworked or not further worked than surface-worked or only cut to square or rectangular shapes, of a thickness of $\leq 0,125$ mm and of a specific gravity of $\geq 0,94$, n.e.s.	6.00%	EIF	
3920.10.40	Plates, sheets, film, foil and strip, of non-cellular polymers of ethylene, not reinforced, laminated, supported or similarly combined with other materials, unworked or not further worked than surface-worked or only cut to square or rectangular shapes, of a thickness of $\leq 0,125$ mm (other than self-adhesive, and wall and ceiling coverings of heading 3918)	6.00%	EIF	
3920.10.81	Synthetic paper pulp in the form of moist sheets made from unconnected finely branched non-cellular polyethylene fibrils, whether or not blended with cellulose fibres in a quantity $\leq 15\%$, containing poly(vinyl alcohol) dissolved in water as the moistening agent, with a thickness of $> 0,125$ mm	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3920.10.89	Plates, sheets, film, foil, tape, strip, of unexpanded polymers of ethylene, not reinforced and non-cellular "laminated" or supported or similarly combined with other materials, unworked or not further worked than surface-worked or only cut to square or rectangular shapes, with a thickness of > 0,125 mm (other than self-adhesive and floor, wall and ceiling coverings of heading 3918, and synthetic paper pulp in the form of moist sheets made from unconnected finely branched polyethylene fibrils, whether or not blended with cellulose fibres in a quantity >= 15%, containing poly"vinyl alcohol" dissolved in water as the moistening agent)	6.00%	EIF	
3920.20.21	Plates, sheets, film, foil and strip, of non-cellular polymers of propylene, not reinforced, laminated, supported or similarly combined with other materials, not further worked or only surface-worked and not cut to shapes other than rectangular "incl. square" of a thickness of <= 0,10 mm, biaxially oriented (excl. self-adhesive and wall or ceiling coverings of chapter No 3918)	6.00%	EIF	
3920.20.29	Plates, sheets, film, foil and strip, of non-cellular polymers of propylene, not reinforced, laminated, supported or similarly combined with other materials, not further worked or only surface-worked and not cut to shapes other than rectangular "incl. square" of a thickness of <= 0,10 mm, not biaxially oriented	6.00%	EIF	
3920.20.80	Plates, sheets, film, foil and strip, of non-cellular polymers of propylene, not reinforced, laminated, supported or similarly combined with other materials, not further worked or only surface-worked and not cut to shapes other than rectangular "incl. square" of a thickness of > 0,10 mm, n.e.s.	6.00%	EIF	
3920.30.00	Plates, sheets, foil, film and strip, of non-cellular polymers of styrene, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3920.43.10	Plates, sheets, film, foil and strip, of non-cellular polymers of vinyl chloride, containing by weight \geq 6% of plasticisers, of a thickness of \leq 1 mm, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)	6.00%	EIF	
3920.43.90	Plates, sheets, film, foil and strip, of non-cellular polymers of vinyl chloride, containing by weight \geq 6% of plasticisers, of a thickness of $>$ 1 mm, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)	6.00%	EIF	
3920.49.10	Plates, sheets, film, foil and strip, of non-cellular polymers of vinyl chloride, containing by weight $<$ 6% of plasticisers, of a thickness of \leq 1 mm, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)	6.00%	EIF	
3920.49.90	Plates, sheets, film, foil and strip, of non-cellular polymers of vinyl chloride, containing by weight $<$ 6% of plasticisers, of a thickness of $>$ 1 mm, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)	6.00%	EIF	
3920.51.00	Plates, sheets, film, foil and strip, of non-cellular poly"methyl methacrylate", not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)			
3920.59.10	Copolymer of non-cellular acrylic and methacrylic esters, in the form of film of a thickness of ≤ 150 micrometres	0.00%	EIF	
3920.59.90	Plates, sheets, foil, film and strip of non-cellular acrylic polymers, not reinforced, coated, laminated or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products and floor, wall and ceiling coverings of heading 3918, and copolymer of acrylic and methacrylic esters in the form of film of a thickness of ≤ 150 micrometres)	6.00%	EIF	
3920.61.00	Plates, sheets, film, foil and strip, of non-cellular polycarbonates, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918)	6.00%	EIF	
3920.62.12	Poly(ethylene terephthalate) film of a thickness of 72 micrometres or more but not exceeding 79 micrometres, for the manufacture of flexible magnetic disks, and poly"ethylene terephthalate" film, not reinforced, of a thickness of ≥ 100 micrometres but ≤ 150 micrometres, for the manufacture of photopolymer printing plates	0.00%	EIF	
3920.62.19	Plates, sheets, film, foil and strip, of non-cellular poly"ethylene terephthalate", not reinforced, laminated, supported or similarly combined with other materials, without support, unworked or not further worked than surface-worked or merely cut into squares or rectangles, of a thickness of $\leq 0,35$ mm (excl. such self-adhesive products, floor, wall and ceiling coverings of heading 3918, poly"ethylene terephthalate" film of a thickness of ≥ 100 but ≤ 150 micrometres for the	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	manufacture of photopolymer printing plates and poly"ethylene terephthalate" film of a thickness of ≥ 72 but ≤ 79 micrometres for the manufacture of flexible magnetic disks)			
3920.62.90	Plates, sheets, film, foil and strip, of non-cellular poly"ethylene terephthalate", not reinforced, laminated, supported or similarly combined with other materials, without support, unworked or not further worked than surface-worked or merely cut into squares or rectangles, of a thickness of $> 0,35$ mm (excl. such self-adhesive products, and floor, wall and ceiling coverings of heading 3918)	6.00%	EIF	
3920.63.00	Plates, sheets, film, foil and strip, of non-cellular unsaturated polyesters, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918)	6.00%	EIF	
3920.69.00	Plates, sheets, film, foil and strip, of non-cellular polyesters, not reinforced, laminated, supported or similarly combined with other materials, not worked or only surface-worked, or only cut to rectangular, incl. square, shapes (excl. polycarbonates, polyethylene terephthalate and other unsaturated polyesters, self-adhesive products, and floor, wall and ceiling coverings in heading 3918)	6.00%	EIF	
3920.71.00	Plates, sheets, film, foil and strip, of non-cellular regenerated cellulose, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)	6.00%	EIF	
3920.73.10	Film backing in rolls or strips for use as carriers for sensitised surfaces in the manufacture of films, of non-cellular cellulose acetate	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3920.73.80	Plates, sheets, film, foil, tape and strip of non-cellular cellulose acetates, not reinforced, laminated, supported or similarly combined with other materials, not worked or only surface-worked, or only cut to rectangular, incl. square, shapes (excl. film in rolls or in strips, for cinematography or photography, self-adhesive products, and floor, wall and ceiling coverings in heading 3918)	6.00%	EIF	
3920.79.10	Plates, sheets, film, foil and strip of vulcanised fibre, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles	4.00%	EIF	
3920.79.90	Plates, sheets, film, foil and strip, of non-cellular cellulose derivatives, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. products of cellulose acetates, vulcanised fibre, self-adhesive products, floor, wall and ceiling coverings of heading 3918)	6.00%	EIF	
3920.91.00	Plates, sheets, film, foil and strip, of non-cellular poly"vinyl butyral", not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918)	6.00%	EIF	
3920.92.00	Plates, sheets, film, foil and strip, of non-cellular polyamides, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918)	6.00%	EIF	
3920.93.00	Plates, sheets, film, foil and strip, of non-cellular amino-resins, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918)	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3920.94.00	Plates, sheets, film, foil and strip, of non-cellular phenolic resins, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918)	6.00%	EIF	
3920.99.21	Polyimide sheet and strip, non-cellular, uncoated, or coated or covered solely with plastic, not reinforced, laminated, supported or similarly combined with other materials, not worked or only surface-worked, or only cut to rectangular, incl. square, shapes (excl. self-adhesive products, and floor, wall and ceiling coverings in heading 3918)	0.00%	EIF	
3920.99.28	Plates, sheets, film, foil and strip, of non-cellular condensation polymerization products and rearrangement polymerization products, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, not worked or only surface-worked, or only cut to rectangular, incl. square, shapes (excl. self-adhesive products, floor, wall and ceiling coverings in heading 3918 and polyimide sheet and strip, uncoated, or coated or covered solely with plastic)	6.00%	EIF	
3920.99.52	Poly(vinyl fluoride) sheet, and biaxially oriented non-cellular poly"vinyl alcohol" film containing by weight $\geq 97\%$ of poly"vinyl alcohol", uncoated, of a thickness of ≤ 1 mm, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918)	0.00%	EIF	
3920.99.53	Ion-exchange membranes of fluorinated non-cellular plastic material, for use in chlor-alkali electrolytic cells	0.00%	EIF	
3920.99.59	Plates, sheets, film, foil and strip, of non-cellular addition polymerization products, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918, poly"vinyl fluoride" sheet, ion-exchange membranes of fluorinated plastic material for use in chlor-alkali electrolytic cells and biaxially oriented poly"vinyl alcohol" film containing by weight $\geq 97\%$ of poly"vinyl alcohol", uncoated, of a thickness of ≤ 1 mm)			
3920.99.90	Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, those of addition polymerization, condensation and rearrangement polymerization products, floor, wall and ceiling coverings of heading 3918 and sterile surgical or dental adhesion barriers of subheading 3006.10.30)	6.00%	EIF	
3921.11.00	Plates, sheets, film, foil and strip, of cellular polymers of styrene, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918 and sterile surgical or dental adhesion barriers of subheading 3006.10.30)	6.00%	EIF	
3921.12.00	Plates, sheets, film, foil and strip, of cellular polymers of vinyl chloride, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918 and sterile surgical or dental adhesion barriers of subheading 3006.10.30)	6.00%	EIF	
3921.13.10	Plates, sheets, film, foil and strip, of flexible cellular polyurethane, unworked or not further worked than surface-worked or merely cut into squares or rectangles (excl. such self-adhesive products, and floor, wall and ceiling coverings of heading 3918 and sterile surgical or dental adhesion barriers of subheading 3006.10.30)	6.00%	EIF	
3921.13.90	Plates, sheets, film, foil and strip, of rigid cellular polyurethane, unworked or not further worked than surface-worked or merely cut into squares or rectangles (excl.	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	such self-adhesive products, and floor, wall and ceiling coverings of heading 3918 and sterile surgical or dental adhesion barriers of subheading 3006.10.30)			
3921.14.00	Plates, sheets, film, foil and strip, of regenerated cellular cellulose, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918 and sterile surgical or dental adhesion barriers of subheading 3006.10.30)	6.00%	EIF	
3921.19.00	Plates, sheets, film, foil and strip, of cellular plastic, unworked or merely surface-worked or merely cut into squares or rectangles (excl.those of polymers of styrene, vinyl chloride, polyurethanes and regenerated cellulose, self-adhesive products, floor, wall and ceiling coverings of heading 3918 and sterile surgical or dental adhesion barriers of subheading 3006.10.30)	6.00%	EIF	
3921.90.10	Plates, sheets, film, foil and strip, of polyesters, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918)	6.00%	EIF	
3921.90.30	Plates, sheets, film, foil and strip, of phenolic resins, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918)	6.00%	EIF	
3921.90.41	High-pressure laminates of amino-resins, with a decorative surface on one or both sides but otherwise unworked or merely cut into squares or rectangles	6.00%	EIF	
3921.90.43	Plates, sheets, film, foil and strip, of laminated amino-resins, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. high-pressure laminates of amino-resins, with a decorative surface on one or both sides, and floor coverings)	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3921.90.49	Plates, sheets, film, foil and strip, of unlaminated amino-resins, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918)	6.00%	EIF	
3921.90.55	Plates, sheets, film, foil and strip, of condensation or rearrangement polymerization products, whether or not chemically modified, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. products of polyesters, phenolic resins and amino-resins; self-adhesive products and floor coverings of heading 3918)	6.00%	EIF	
3921.90.60	Plates, sheets, film, foil and strip, of addition polymerization products, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918)	6.00%	EIF	
3921.90.90	Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic, addition polymerization products, condensation polymerization products and rearrangement polymerization products; self-adhesive products and floor, wall and ceiling coverings of heading 3918)	6.00%	EIF	
3922.10.00	Baths, shower-baths, sinks and washbasins, of plastics	6.00%	EIF	
3922.20.00	Lavatory seats and covers, of plastics	6.00%	EIF	
3922.90.00	Bidets, lavatory pans, flushing cisterns and similar sanitary ware, of plastics (excl. baths, shower-baths, sinks, washbasins, lavatory seats and covers)	6.00%	EIF	
3923.10.10	Boxes, cases, crates and similar articles, of plastic, specially shaped or fitted for the conveyance or packing of semiconductor wafers, masks, or reticles	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3923.10.90	Boxes, cases, crates and similar articles for the conveyance or packaging of goods, of plastics (excl. special ones for semiconductor wafers, masks or reticles)	6.00%	EIF	
3923.21.00	Sacks and bags, incl. cones, of polymers of ethylene	6.00%	EIF	
3923.29.10	Sacks and bags, incl. cones, of poly"vinyl chloride"	6.00%	EIF	
3923.29.90	Sacks and bags, incl. cones, of plastics (excl. those of poly"vinyl chloride" and polymers of ethylene)	6.00%	EIF	
3923.30.10	Carboys, bottles, flasks and similar articles for the conveyance or packaging of goods, of plastics, with a capacity of <= 2 l	6.00%	EIF	
3923.30.90	Carboys, bottles, flasks and similar articles for the conveyance or packaging of goods, of plastics, with a capacity of > 2 l	6.00%	EIF	
3923.40.10	Spools, reels and similar supports, of plastics, for photographic and cinematographic film or for tapes, films and the like, for sound or video recordings or the recording of signals, data or programmes	4.00%	EIF	
3923.40.90	Spools, cops, bobbins and similar supports, of plastics (excl. those for photographic and cinematographic film or for tapes, films and the like, for sound or video recordings or the recording of signals, data or programmes)	6.00%	EIF	
3923.50.10	Caps and capsules for bottles, of plastics	6.00%	EIF	
3923.50.90	Stoppers, lids, caps and other closures, of plastics (excl. caps and capsules for bottles)	6.00%	EIF	
3923.90.00	Articles for the conveyance or packaging of goods, of plastics (excl. boxes, cases, crates and similar articles; sacks and bags, incl. cones; carboys, bottles, flasks and similar articles; spools, spindles, bobbins and similar supports; stoppers, lids, caps and other closures)	6.00%	EIF	
3924.10.00	Tableware and kitchenware, of plastics	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
3924.90.00	Household articles and toilet articles, of plastics (excl. tableware, kitchenware, baths, shower-baths, washbasins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware)	6.50%	EIF	
3925.10.00	Reservoirs, tanks, vats and similar containers, of plastics, with a capacity of > 300 l	6.00%	EIF	
3925.20.00	Doors, windows and their frames and thresholds for doors, of plastics	6.00%	EIF	
3925.30.00	Shutters, blinds, incl. Venetian blinds, and similar articles and parts thereof, of plastics (excl. fittings and similar articles)	6.00%	EIF	
3925.90.10	Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, of plastics	6.00%	EIF	
3925.90.20	Trunking, ducting and cable trays for electrical circuits, of plastics	6.00%	EIF	
3925.90.80	Builders' ware for the manufacture of flooring, walls, partition walls, ceilings, roofing, etc. guttering and accessories, banisters, fences and the like, fitted shelving for shops, factories, warehouses, storerooms, etc., architectural ornaments such as fluting, vaulting and friezes, of plastics, n.e.s.	6.00%	EIF	
3926.10.00	Office or school supplies, of plastics, n.e.s.	6.00%	EIF	
3926.20.00	Articles of apparel and clothing accessories produced by the stitching or sticking together of plastic sheeting, incl. gloves, mittens and mitts (excl. goods of 9619)	6.00%	EIF	
3926.30.00	Fittings for furniture, coachwork and the like, of plastics (excl. building components for permanent mounting on parts of buildings)	6.00%	EIF	
3926.40.00	Statuettes and other ornamental articles, of plastics	6.00%	EIF	
3926.90.50	Perforated buckets and similar articles used to filter water at the entrance to drains, of plastics	6.00%	EIF	
3926.90.97	Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s.	6.00%	EIF	
4001.10.00	Natural rubber latex, whether or not prevulcanised	0.00%	EIF	
4001.21.00	Smoked sheets of natural rubber	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4001.22.00	Technically specified natural rubber "TSNR"	0.00%	EIF	
4001.29.00	Natural rubber in primary forms or in plates, sheets or strip (excl. smoked sheets, technically specified natural rubber "TSNR" and natural rubber latex, whether or not prevulcanised)	0.00%	EIF	
4001.30.00	Balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip (excl. natural rubber, whether or not prevulcanised)	0.00%	EIF	
4002.11.00	Styrene-butadiene rubber latex "SBR"; carboxylated styrene-butadiene rubber latex "XSBR"	0.00%	EIF	
4002.19.10	Styrene-butadiene rubber produced by emulsion polymerisation "E-SBR", in bales	0.00%	EIF	
4002.19.20	Styrene-butadiene-styrene block copolymers produced by solution polymerisation "SBS, thermoplastic elastomers", in granules, crumbs or powders	0.00%	EIF	
4002.19.30	Styrene-butadiene rubber produced by solution polymerisation "S-SBR", in bales	0.00%	EIF	
4002.19.90	Styrene-butadiene rubber "SBR" and carboxylated styrene-butadiene rubber "XSBR", in primary forms or in plates, sheets or strip (excl. E-SBR and S-SBR in bales, SBS thermoplastic elastomers in granules, crumbs or powder and latex)	0.00%	EIF	
4002.20.00	Butadiene rubber "BR", in primary forms or in plates, sheets or strip	0.00%	EIF	
4002.31.00	Isobutylene isoprene rubber "IIR", in primary forms or in plates, sheets or strip	0.00%	EIF	
4002.39.00	Halo-isobutene-isoprene rubber "CIIR" or "BIIR", in primary forms or in plates, sheets or strip	0.00%	EIF	
4002.41.00	Chloroprene latex "chlorobutadiene rubber, CR"	0.00%	EIF	
4002.49.00	Chloroprene "chlorobutadiene rubber, CR", in primary forms or in plates, sheets or strip (excl. latex)	0.00%	EIF	
4002.51.00	Latex of acrylonitrile-butadiene rubber "NBR"	0.00%	EIF	
4002.59.00	Acrylonitrile-butadiene rubber "NBR", in primary forms or in plates, sheets or strip (excl. latex)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4002.60.00	Isoprene rubber "IR", in primary forms or in plates, sheets or strip	0.00%	EIF	
4002.70.00	Ethylene-propylene diene rubber "EPDM", non-conjugated, in primary forms or in plates, sheets or strip	0.00%	EIF	
4002.80.00	Mixtures of natural rubber, balata, gutta-percha, guayule, chicle or similar types of natural rubber with synthetic rubber or factice, in primary forms or in plates, sheets or strip	0.00%	EIF	
4002.91.00	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip (excl. styrene-butadiene rubber "SBR", carboxylated styrene-butadiene rubber "XSBR", butadiene rubber "BR", isobutylene isoprene rubber "IIR", halo-isobutene-isoprene rubber "CIIR" or "BIIR", chloroprene rubber "CR", acrylonitrile-butadiene rubber "NBR", isoprene rubber "IR" and non-conjugated ethylene-propylene diene rubber "EPDM")	0.00%	EIF	
4002.99.10	Natural rubber products modified by the incorporation of plastics (excl. depolymerised natural rubber)	0.00%	EIF	
4002.99.90	Synthetic rubber and factice derived from oils, in primary forms or plates, sheets or strip (excl. latex; styrene-butadiene "SBR", carboxylated styrene-butadiene "XSBR", butadiene "BR" butyl "IIR", halo-isobutene-isoprene "CIIR" or "BIIR", chloroprene -chlorobutadiene- "CR", acrylonitrile-butadiene "NBR", isoprene "IR" or ethylene-propylene-non-conjugated diene "EPDM" rubber; products modified by the incorporation of plastics)	0.00%	EIF	
4003.00.00	Reclaimed rubber in primary forms or in plates, sheets or strip	0.00%	EIF	
4004.00.00	Waste, parings and scrap of soft rubber and powders and granules obtained therefrom	0.00%	EIF	
4005.10.00	Rubber, unvulcanised, compounded with carbon black or silica, in primary forms or in plates, sheets or strip	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4005.20.00	Compounded rubber, unvulcanised, in the form of solutions or dispersions (excl. rubber compounded with carbon black or silica, and mixtures of natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums containing synthetic rubber or factice derived from oils)	0.00%	EIF	
4005.91.00	Compounded rubber, unvulcanised, in the form of plates, sheets or strip (excl. rubber compounded with carbon black or silica, and mixtures of natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums containing synthetic rubber or factice derived from oils)	0.00%	EIF	
4005.99.00	Compounded, unvulcanised rubber in primary forms (excl. solutions and dispersions, those containing carbon black or silica, mixtures of natural rubber, balata, gutta-percha, guayule, chicle or similar types of natural rubber with synthetic rubber or factice, and those in the form of plates, sheets or strip)	0.00%	EIF	
4006.10.00	'Camel-back' strips of unvulcanised rubber, for retreading rubber tyres	0.00%	EIF	
4006.90.00	Rods, bars, tubes, profiles and other forms of unvulcanised rubber, incl. mixed rubber, and articles of unvulcanised rubber, incl. mixed rubber (excl. plates, sheets and strip which, apart from basic surface-working, have not been cut, or have merely been cut into square or rectangular shapes, and 'camel-back' strips)	0.00%	EIF	
4007.00.00	Vulcanised rubber thread and cord (excl. ungimped single thread with a diameter of > 5 mm and textiles combined with rubber thread, e.g. textile-covered thread and cord)	0.00%	EIF	
4008.11.00	Plates, sheets and strip of cellular rubber	2.00%	EIF	
4008.19.00	Rods and profile shapes, of cellular rubber	2.00%	EIF	
4008.21.10	Floor coverings and mats, uncut or simply cut to rectangular or square shape, of non-cellular rubber	2.00%	EIF	
4008.21.90	Plates, sheets and strip, of non-cellular rubber (excl. floor coverings and mats)	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4008.29.00	Rods, tubes and profile shapes, of non-cellular rubber	2.00%	EIF	
4009.11.00	Tubes, pipes and hoses, of vulcanised rubber (excl. hard rubber), not reinforced or otherwise combined with other materials, without fittings	2.00%	EIF	
4009.12.00	Tubes, pipes and hoses, of vulcanised rubber (excl. hard rubber), not reinforced or otherwise combined with other materials, with fittings	2.00%	EIF	
4009.21.00	Tubes, pipes and hoses, of vulcanised rubber (excl. hard rubber), reinforced or otherwise combined only with metal, without fittings	2.00%	EIF	
4009.22.00	Tubes, pipes and hoses, of vulcanised rubber (excl. hard rubber), reinforced or otherwise combined only with metal, with fittings	2.00%	EIF	
4009.31.00	Tubes, pipes and hoses, of vulcanised rubber (excl. hard rubber), reinforced or otherwise combined only with textile materials, without fittings	2.00%	EIF	
4009.32.00	Tubes, pipes and hoses, of vulcanised rubber (excl. hard rubber), reinforced or otherwise combined only with textile materials, with fittings	2.00%	EIF	
4009.41.00	Tubes, pipes and hoses, of vulcanised rubber (excl. hard rubber), reinforced or otherwise combined with materials other than metal or textile materials, without fittings	2.00%	EIF	
4009.42.00	Tubes, pipes and hoses, of vulcanised rubber (excl. hard rubber), reinforced or otherwise combined with materials other than metal or textile materials, with fittings	2.00%	EIF	
4010.11.00	Conveyor belts or belting, of vulcanised rubber, reinforced only with metal	6.00%	EIF	
4010.12.00	Conveyor belts or belting, of vulcanised rubber, reinforced only with textile materials	6.00%	EIF	
4010.19.00	Conveyor belts or belting, of vulcanised rubber (excl. reinforced only with metal or only with textile materials)	6.00%	EIF	
4010.31.00	Endless transmission belts of trapezoidal cross-section "V-belts", of vulcanised rubber, V-ribbed, of an outside circumference > 60 cm but ≤ 180 cm	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4010.32.00	Endless transmission belts of trapezoidal cross-section "V-belts", of vulcanised rubber, of an outside circumference > 60 cm but <= 180 cm (excl. V-ribbed)	6.00%	EIF	
4010.33.00	Endless transmission belts of trapezoidal cross-section "V-belts", of vulcanised rubber, V-ribbed, of an outside circumference > 180 cm but <= 240 cm	6.00%	EIF	
4010.34.00	Endless transmission belts of trapezoidal cross-section "V-belts", of vulcanised rubber, of an outside circumference > 180 cm but <= 240 cm (excl. V-ribbed)	6.00%	EIF	
4010.35.00	Endless synchronous belts, of vulcanised rubber, of an outside circumference > 60 cm but <= 150 cm	6.00%	EIF	
4010.36.00	Endless synchronous belts, of vulcanised rubber, of an outside circumference > 150 cm but <= 198 cm	6.00%	EIF	
4010.39.00	Transmission belts or belting, of vulcanised rubber (excl. endless transmission belts of trapezoidal cross-section "V-belts", V-ribbed, of an outside circumference > 60 cm but <= 240 cm and endless synchronous belts of an outside circumference > 60 cm but <= 198 cm)	6.00%	EIF	
4011.10.00	New pneumatic tyres, of rubber, of a kind used for motor cars, incl. station wagons and racing cars	4.00%	EIF	
4011.20.10	Pneumatic tyres, new, of rubber, of a kind used for buses or lorries, with a load index of <= 121	4.00%	EIF	
4011.20.90	Pneumatic tyres, new, of rubber, of a kind used for buses or lorries, with a load index of > 121	4.50%	EIF	
4011.30.00	New pneumatic tyres, of rubber, of a kind used for aircraft	4.00%	EIF	
4011.40.00	New pneumatic tyres, of rubber, of a kind used for motorcycles	4.00%	EIF	
4011.50.00	New pneumatic tyres, of rubber, of a kind used for bicycles	4.00%	EIF	
4011.70.00	New pneumatic tyres, of rubber, of a kind used on agricultural or forestry vehicles and machines	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4011.80.00	New pneumatic tyres, of rubber, of a kind used on construction, mining or industrial handling vehicles and machines	4.00%	EIF	
4011.90.00	New pneumatic tyres, of rubber (excl. of a kind used on agricultural, forestry, construction, mining or industrial handling vehicles and machines, for motor cars, station wagons, racing cars, buses, lorries, aircraft, motorcycles and bicycles)	4.00%	EIF	
4012.11.00	Retreaded pneumatic tyres, of rubber, of a kind used on motor cars "incl. station wagons and racing cars"	4.00%	EIF	
4012.12.00	Retreaded pneumatic tyres, of rubber, of a kind used on buses or lorries	4.50%	EIF	
4012.13.00	Retreaded pneumatic tyres, of rubber, of a kind used on aircraft	4.00%	EIF	
4012.19.00	Retreaded pneumatic tyres, of rubber (excl. of a kind used on motor cars, station wagons, racing cars, buses, lorries and aircraft)	4.00%	EIF	
4012.20.00	Used pneumatic tyres of rubber	4.00%	EIF	
4012.90.20	Solid or cushion tyres, of rubber	2.00%	EIF	
4012.90.30	Tyre treads, of rubber	2.00%	EIF	
4012.90.90	Tyre flaps, of rubber	4.00%	EIF	
4013.10.00	Inner tubes, of rubber, of a kind used on motor cars, incl. station wagons and racing cars, buses and lorries	0.00%	EIF	
4013.20.00	Inner tubes, of rubber, of a kind used for bicycles	0.00%	EIF	
4013.90.00	Inner tubes, of rubber (excl. those of a kind used on motor cars, incl. station wagons and racing cars, buses, lorries and bicycles)	0.00%	EIF	
4014.10.00	Sheath contraceptives, of vulcanised rubber (excl. hard rubber)	0.00%	EIF	
4014.90.00	Hygienic or pharmaceutical articles, incl. teats, of vulcanised rubber (excl. hard rubber), with or without fittings of hard rubber, n.e.s. (excl. sheath contraceptives and articles of apparel and clothing accessories, incl. gloves, for all purposes)	0.00%	EIF	
4015.11.00	Surgical gloves, of vulcanised rubber (excl. fingerstalls)	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4015.19.00	Gloves, mittens and mitts, of vulcanised rubber (excl. surgical gloves)	2.00%	EIF	
4015.90.00	Articles of apparel and clothing accessories, for all purposes, of vulcanised rubber (excl. hard rubber and footwear and headgear and parts thereof, and gloves, mittens and mitts)	4.00%	EIF	
4016.10.00	Articles of cellular rubber, n.e.s.	2.00%	EIF	
4016.91.00	Floor coverings and mats, of vulcanised rubber (excl. hard rubber), with chamfered sides, rounded corners or shaped edges or otherwise worked (excl. those simply cut to rectangular or square shape and goods of cellular rubber)	2.00%	EIF	
4016.92.00	Erasers, of vulcanised rubber (excl. hard rubber), conditioned (excl. those simply cut to rectangular or square shape)	2.00%	EIF	
4016.93.00	Gaskets, washers and other seals, of vulcanised rubber (excl. hard rubber and those of cellular rubber)	2.00%	EIF	
4016.94.00	Boat or dock fenders, whether or not inflatable, of vulcanised rubber (excl. hard rubber and those of cellular rubber)	2.00%	EIF	
4016.95.00	Inflatable mattresses and cushions and other inflatable articles, of vulcanised rubber (excl. hard rubber and fenders, boats, rafts and other floating devices, and hygienic or pharmaceutical articles)	2.00%	EIF	
4016.99.52	Rubber-to-metal bonded parts of vulcanised rubber (excl. hard rubber), of a type intended exclusively or mainly for use in motor vehicles of heading 8701 to 8705 (excl. those of cellular rubber)	2.00%	EIF	
4016.99.57	Articles of vulcanised rubber (excl. hard rubber), of a type intended exclusively or mainly for use in motor vehicles of heading 8701 to 8705, n.e.s. (excl. those of cellular rubber, and rubber-to-metal bonded parts)	2.00%	EIF	
4016.99.91	Rubber-to-metal bonded parts of vulcanised rubber (excl. hard rubber and those of cellular rubber and those of a type intended exclusively or mainly for use in motor vehicles of heading 8701 to 8705)	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4016.99.97	Articles of vulcanised rubber, n.e.s. (excl. hard rubber and those of cellular rubber)	2.00%	EIF	
4017.00.00	Hard rubber, e.g. ebonite, in all forms, incl. waste and scrap; articles of hard rubber, n.e.s.	0.00%	EIF	
4101.20.10	Whole raw hides and skins of bovine "incl. buffalo" or equine animals, whether or not dehaired, unsplit, of a weight per skin <= 16 kg, fresh	0.00%	EIF	
4101.20.30	Whole raw hides and skins of bovine "incl. buffalo" or equine animals, whether or not dehaired, unsplit, of a weight per skin <= 16 kg, wet-salted	0.00%	EIF	
4101.20.50	Whole raw hides and skins of bovine "incl. buffalo" or equine animals, whether or not dehaired, unsplit, of a weight per skin <= 8 kg when simply dried or <= 10 kg when dry-salted	0.00%	EIF	
4101.20.80	Whole raw hides and skins of bovine "incl. buffalo" or equine animals, whether or not dehaired, unsplit, of a weight per skin <= 16 kg, limed, pickled or otherwise preserved (excl. fresh or wet-salted, simply dried or dry-salted, tanned, parchment-dressed or further prepared)	0.00%	EIF	
4101.50.10	Whole raw hides and skins of bovine "incl. buffalo" or equine animals, whether or not dehaired or split, of a weight per skin > 16 kg, fresh	0.00%	EIF	
4101.50.30	Whole raw hides and skins of bovine "incl. buffalo" or equine animals, whether or not dehaired or split, of a weight per skin > 16 kg, wet-salted	0.00%	EIF	
4101.50.50	Whole raw hides and skins of bovine "incl. buffalo" or equine animals, whether or not dehaired or split, of a weight per skin > 16 kg, dried or dry-salted	0.00%	EIF	
4101.50.90	Whole raw hides and skins of bovine "incl. buffalo" or equine animals, whether or not dehaired or split, of a weight per skin > 16 kg, limed, pickled or otherwise preserved (excl. fresh or wet-salted, simply dried or dry-salted, tanned, parchment-dressed or further prepared)	0.00%	EIF	
4101.90.00	Butts, bends, bellies and split raw hides and skins of bovine "incl. buffalo" or equine animals, whether or not dehaired, fresh, or salted, dried, limed, pickled or	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	otherwise preserved, and whole raw hides and skins of a weight per skin > 8 kg but < 16 kg when simply dried and > 10 kg but < 16 kg when dry-salted (excl. tanned, parchment-dressed or further prepared)			
4102.10.10	Raw skins of lambs, with wool on, fresh or salted, dried, limed, pickled or otherwise preserved (excl. those of Astrakhan, Caracul, Persian, Broadtail or similar lambs, or of Indian, Chinese, Mongolian or Tibetan lambs and tanned, parchment-dressed or further prepared)	0.00%	EIF	
4102.10.90	Raw skins of sheep, with wool on, fresh or salted, dried, limed, pickled or otherwise preserved (excl. those of lambs and tanned, parchment-dressed or further prepared)	0.00%	EIF	
4102.21.00	Raw skins of sheep or lambs, without wool on, pickled, whether or not split	0.00%	EIF	
4102.29.00	Raw skins of sheep or lambs, without wool on, fresh or salted, dried, limed or otherwise preserved, whether or not split (excl. pickled, tanned, parchment-dressed or further prepared)	0.00%	EIF	
4103.20.00	Raw hides and skins of reptiles, fresh or salted, dried, limed, pickled or otherwise preserved (excl. tanned, parchment-dressed or further prepared)	0.00%	EIF	
4103.30.00	Raw hides and skins of swine, fresh, or salted, dried, limed, pickled or otherwise preserved, whether or not dehaired or split (excl. tanned, parchment-dressed or further prepared)	0.00%	EIF	
4103.90.00	Raw hides and skins, fresh, or salted, dried, limed, pickled or otherwise preserved, whether or not dehaired, incl. birdskins without feathers or down (excl. tanned, parchment-dressed or further prepared, hides and skins of bovine "incl. buffalo" animals, equine animals, sheep, lambs, reptiles and swine)	0.00%	EIF	
4104.11.10	Full grains, unsplit and grain splits, in the wet state "incl. wet-blue", of the whole hides and skins of bovine "incl. buffalo" animals, with a surface area of <= 2,6 m ² , tanned, without hair on (excl. further prepared)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4104.11.51	Full grains, unsplit and grain splits, in the wet state "incl. wet-blue", of the whole hides and skins of bovine "incl. buffalo" animals, with a surface area of > 2,6 m ² , tanned, without hair on (excl. further prepared)	0.00%	EIF	
4104.11.59	Full grains, unsplit and grain splits, in the wet state "incl. wet-blue", of hides and skins of bovine "incl. buffalo" animals, tanned, without hair on (excl. further prepared and of the whole hides and skins)	0.00%	EIF	
4104.11.90	Full grains, unsplit and grain splits, in the wet state "incl. wet-blue", of hides and skins of equine animals, tanned, without hair on (excl. further prepared)	0.00%	EIF	
4104.19.10	Whole hides and skins of bovine "incl. buffalo" animals, with a surface area of <= 2,6 m ² , in the wet state "incl. wet-blue", tanned, without hair on, whether or not split (excl. further prepared and full grains, unsplit and grain splits)	0.00%	EIF	
4104.19.51	Whole hides and skins of bovine "incl. buffalo" animals, with a surface area of > 2,6 m ² , in the wet state "incl. wet-blue", tanned, without hair on, whether or not split (excl. further prepared and full grains, unsplit and grain splits)	0.00%	EIF	
4104.19.59	Hides and skins of bovine "incl. buffalo" animals, in the wet state "incl. wet-blue", tanned, without hair on, whether or not split (excl. further prepared and whole hides and skins and full grains, unsplit and grain splits)	0.00%	EIF	
4104.19.90	Hides and skins of equine animals, in the wet state "incl. wet-blue", tanned, without hair on, whether or not split (excl. further prepared and full grains, unsplit and grain splits)	0.00%	EIF	
4104.41.11	Full grains leather, unsplit and grain splits leather of East India kip, without hair on, whole, whether or not the heads and legs have been removed, in the dry state "crust", with a surface area of <= 2,6 m ² "28 square feet" and each weighing <= 4,5 kg, not further prepared than vegetable tanned, whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4104.41.19	Full grains leather, unsplit and grain splits leather, in the dry state "crust", of whole hides and skins of bovine "incl. buffalo", with a surface area of $\leq 2,6$ m ² "28 square feet", without hair on (excl. further prepared and East India kip of subheading 4104.41.11)	0.00%	EIF	
4104.41.51	Full grains leather, unsplit and grain splits leather, in the dry state "crust", of whole hides and skins of bovine "incl. buffalo" animals, with a surface area of $> 2,6$ m ² "28 square feet", without hair on (excl. further prepared and East India kip of subheading 4104.41.11)	0.00%	EIF	
4104.41.59	Full grains leather, unsplit and grain splits leather, in the dry state "crust", of hides and skins of bovine "incl. buffalo" animals, with a surface area of $> 2,6$ m ² "28 square feet", without hair on (excl. further prepared and whole hides and skins and East India kip of subheading 4104.41.11)	0.00%	EIF	
4104.41.90	Full grains leather, unsplit and grain splits leather, in the dry state "crust", of hides and skins of equine animals, without hair on (excl. further prepared)	0.00%	EIF	
4104.49.11	Hides and skins of East India kip, without hair on, whole, whether or not the heads and legs have been removed, in the dry state "crust", with a surface area of $\leq 2,6$ m ² "28 square feet" and each weighing $\leq 4,5$ kg, not further prepared than vegetable tanned, whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles (excl. full grains, unsplit and grain splits)	0.00%	EIF	
4104.49.19	Whole hides and skins of bovine "incl. buffalo" animals, with a surface area of $\leq 2,6$ m ² "28 square feet", in the dry state "crust", without hair on, whether or not split (excl. further prepared and full grains, unsplit, grain splits and hides and skins of East India kip of subheading 4104.49.11)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4104.49.51	Whole hides and skins of bovine "incl. buffalo" animals, with a surface area of > 2,6 m ² "28 square feet", in the dry state "crust", without hair on, whether or not split (excl. further prepared and full grains, unsplit and grain splits)	0.00%	EIF	
4104.49.59	Hides and skins of bovine "incl. buffalo" animals, with a surface area of > 2,6 m ² "28 square feet", in the dry state "crust", without hair on, whether or not split (excl. further prepared and whole hides and skins and full grains, unsplit and grain splits)	0.00%	EIF	
4104.49.90	Hides and skins of equine animals, in the dry state "crust", without hair on, whether or not split (excl. further prepared and full grains, unsplit and grain splits)	0.00%	EIF	
4105.10.00	Skins of sheep or lambs, in the wet state "incl. wet-blue", tanned, without wool on, whether or not split (excl. further prepared and pre-tanned only)	2.00%	EIF	
4105.30.10	Indian hair sheep skins, in the dry state "crust", without wool on, vegetable pre-tanned, whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles	0.00%	EIF	
4105.30.90	Skins of sheep or lambs, in the dry state "crust", without wool on (excl. further prepared and pre-tanned only, and Indian hair sheep skins, vegetable pre-tanned, whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles)	2.00%	EIF	
4106.21.00	Hides and skins of goats or kids, in the wet state "incl. wet-blue", tanned, without wool on, whether or not split (excl. further prepared and pre-tanned only)	0.00%	EIF	
4106.22.10	Indian goat or kid skins, in the dry state "crust", without wool on, vegetable pre-tanned, whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles	0.00%	EIF	
4106.22.90	Hides and skins of goats or kids, in the dry state "crust", without wool on, whether or not split (excl. further prepared and pre-tanned only and vegetable pre-tanned Indian goat or kid hides and skins of subheading 4106.22.10)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4106.31.00	Hides and skins of swine, in the wet state (incl. wet-blue), tanned, without wool on, whether or not split (excl. further prepared and pre-tanned only)	0.00%	EIF	
4106.32.00	Hides and skins of swine, in the dry state (crust), without wool on, whether or not split (excl. further prepared and pre-tanned only)	0.00%	EIF	
4106.40.10	Hides and skins of reptiles, vegetable pre-tanned only	0.00%	EIF	
4106.40.90	Tanned or crust hides and skins of reptiles, whether or not split (excl. further prepared and vegetable pre-tanned only)	2.00%	EIF	
4106.91.00	Hides and skins of antelopes, deer, elks, elephants and other animals, incl. sea animals, without wool or hair on, and leather of hairless animals, in the wet state "incl. wet-blue", tanned, whether or not split (excl. further prepared and of bovine and equine animals, sheep and lambs, goats and kids, swine and reptiles, and pre-tanned only)	2.00%	EIF	
4106.92.00	Hides and skins of antelopes, deer, elks, elephants and other animals, incl. sea animals, without wool or hair on, and leather of hairless animals, in the dry state "crust", whether or not split (excl. further prepared and of bovine and equine animals, sheep and lambs, goats and kids, swine and reptiles, and pre-tanned only)	2.00%	EIF	
4107.11.11	Boxcalf full grains leather, unsplit, of whole calfhides and calfskins, with a surface area of <= 2,6 m ² "28 square feet"	0.00%	EIF	
4107.11.19	Full grains leather "incl. parchment-dressed leather", unsplit, of the whole hides and skins of bovine "incl. buffalo" animals, with a surface area of <= 2,6 m ² "28 square feet", without hair on (excl. boxcalf, chamois leather, patent leather, patent laminated leather and metallised leather)	0.00%	EIF	
4107.11.90	Full grains leather "incl. parchment-dressed leather", unsplit, of the whole hides and skins of bovine "incl. buffalo" or equine animals, further prepared after tanning or crusting, without hair on (excl. of bovine "incl. buffalo" animals with a surface area	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	of <= 2,6 m ² "28 square feet", chamois leather, patent leather and patent laminated leather, and metallised leather)			
4107.12.11	Boxcalf grain splits leather, of whole calfhides and calfskins, with a surface area of <= 2,6 m ² "28 square feet"	0.00%	EIF	
4107.12.19	Grain splits leather "incl. parchment-dressed leather", of the whole hides and skins of bovine "incl. buffalo" animals, with a surface area of <= 2,6 m ² "28 square feet", without hair on (excl. boxcalf, chamois leather, patent leather, patent laminated leather and metallised leather)	0.00%	EIF	
4107.12.91	Grain splits leather "incl. parchment-dressed leather", of the whole hides and skins of bovine "incl. buffalo" animals, further prepared after tanning or crusting, without hair on (excl. of bovine "incl. buffalo" animals with a surface area of <= 2,6 m ² "28 square feet", chamois leather, patent leather and patent laminated leather, and metallised leather)	0.00%	EIF	
4107.12.99	Grain splits leather "incl. parchment-dressed leather", of the whole hides and skins of equine animals, further prepared after tanning or crusting, without hair on (excl. chamois leather, patent leather and patent laminated leather, and metallised leather)	0.00%	EIF	
4107.19.10	Leather "incl. parchment-dressed leather" of the whole hides and skins of bovine "incl. buffalo" animals, with a surface area of <= 2,6 m ² "28 square feet", without hair on (excl. unsplit full grains leather, grain splits leather, chamois leather, patent leather, patent laminated leather and metallised leather)	0.00%	EIF	
4107.19.90	Leather "incl. parchment-dressed leather" of the whole hides and skins of bovine "incl. buffalo" or equine animals, further prepared after tanning or crusting, without hair on (excl. of bovine "incl. buffalo" animals with a surface area of <= 2,6 m ² "28 square feet", unsplit full grains leather, grain splits leather, chamois leather, patent leather and patent laminated leather, and metallised leather)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4107.91.10	Full grains sole leather "incl. parchment-dressed leather", unsplit, of the portions, strips or sheets of hides and skins of bovine "incl. buffalo" or equine animals, further prepared after tanning or crusting, without hair on (excl. chamois leather, patent leather and patent laminated leather, and metallised leather)	0.00%	EIF	
4107.91.90	Full grains leather "incl. parchment-dressed leather", unsplit, of the portions, strips or sheets of hides and skins of bovine "incl. buffalo" or equine animals, further prepared after tanning or crusting, without hair on (excl. sole leather, chamois leather, patent leather and patent laminated leather, and metallised leather)	0.00%	EIF	
4107.92.10	Grain splits leather "incl. parchment-dressed leather", of the portions, strips or sheets of hides and skins of bovine "incl. buffalo" animals, further prepared after tanning or crusting, without hair on (excl. chamois leather, patent leather and patent laminated leather, and metallised leather)	0.00%	EIF	
4107.92.90	Grain splits leather "incl. parchment-dressed leather", of the portions, strips or sheets of hides and skins of equine animals, further prepared after tanning or crusting, without hair on (excl. chamois leather, patent leather and patent laminated leather, and metallised leather)	0.00%	EIF	
4107.99.10	Leather "incl. parchment-dressed leather" of the portions, strips or sheets of hides and skins of bovine "incl. buffalo" animals, further prepared after tanning or crusting, without hair on (excl. unsplit full grains leather, grain splits leather, chamois leather, patent leather and patent laminated leather, and metallised leather)	0.00%	EIF	
4107.99.90	Leather "incl. parchment-dressed leather" of the portions, strips or sheets of hides and skins of equine animals, further prepared after tanning or crusting, without hair on (excl. unsplit full grains leather, grain splits leather, chamois leather, patent leather and patent laminated leather, and metallised leather)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4112.00.00	Leather further prepared after tanning or crusting "incl. parchment-dressed leather", of sheep or lambs, without wool on, whether or not split (excl. chamois leather, patent leather and patent laminated leather, and metallised leather)	0.00%	EIF	
4113.10.00	Leather further prepared after tanning or crusting "incl. parchment-dressed leather", of goats or kids, without wool or hair on, whether or not split (excl. chamois leather, patent leather and patent laminated leather, and metallised leather)	0.00%	EIF	
4113.20.00	Leather further prepared after tanning or crusting "incl. parchment-dressed leather", of pigs, without hair on, whether or not split (excl. chamois leather, patent leather and patent laminated leather, and metallised leather)	0.00%	EIF	
4113.30.00	Leather further prepared after tanning or crusting "incl. parchment-dressed leather", of reptiles,, whether or not split (excl. chamois leather, patent leather and patent laminated leather, and metallised leather)	2.00%	EIF	
4113.90.00	Leather further prepared after tanning or crusting "incl. parchment-dressed leather", of antelopes, deer, elks, elephants and other animals, incl. sea animals, without wool or hair on, and leather of hairless animals, whether or not split (excl. leather of bovine and equine animals, sheep and lambs, goats or kids, swine and reptiles, and chamois leather, patent leather, patent laminated leather and metallised leather)	2.00%	EIF	
4114.10.10	Chamois leather, incl. combination chamois leather, of sheep or lambs (excl. glacé-tanned leather subsequently treated with formaldehyde and leather stuffed with oil only after tanning)	2.50%	EIF	
4114.10.90	Chamois leather, incl. combination chamois leather (excl. that of sheep or lambs, glacé-tanned leather subsequently treated with formaldehyde and leather stuffed with oil only after tanning)	2.50%	EIF	
4114.20.00	Patent leather and patent laminated leather; metallised leather (excl. lacquered or metallised reconstituted leather)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4115.10.00	Composition leather based on leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	0.00%	EIF	
4115.20.00	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	0.00%	EIF	
4201.00.00	Saddlery and harness for any animal, incl. traces, leads, knee pads, muzzles, saddle cloths, saddlebags, dog coats and the like, of any material (excl. harnesses for children and adults, riding whips and other goods of heading 6602)	2.00%	EIF	
4202.11.10	Executive-cases, briefcases, portfolios, school satchels and similar containers with outer surface of leather, composition leather or patent leather	2.00%	EIF	
4202.11.90	Trunks, suitcases, vanity cases and similar containers, with outer surface of leather, composition leather or patent leather (excl. executive-cases)	2.00%	EIF	
4202.12.11	Executive-cases, briefcases, school satchels and similar containers, with outer surface of plastic sheeting	8.00%	EIF	
4202.12.19	Trunks, suitcases, vanity cases and similar containers of leather, with outer surface of plastic sheeting (excl. executive-cases)	8.00%	EIF	
4202.12.50	Trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels and similar containers, with outer surface of moulded plastic material	4.00%	EIF	
4202.12.91	Executive-cases, briefcases, school satchels and similar containers, with outer surface of plastic, incl. vulcanised fibre, or of textile materials (excl. those with an outer surface of plastic sheeting or moulded plastic material)	2.00%	EIF	
4202.12.99	Trunks, suitcases, vanity cases and similar cases, with outer surface of plastics or textile materials (excl. those with an outer surface of plastic sheeting or moulded plastic material, and executive-cases)	2.00%	EIF	
4202.19.10	Trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels and similar containers, with outer surface of aluminium	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4202.19.90	Trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels and similar containers (excl. with outer surface of leather, composition leather, patent leather, plastics, textile materials or aluminium)	2.00%	EIF	
4202.21.00	Handbags, whether or not with shoulder straps, incl. those without handles, with outer surface of leather, composition leather or patent leather	2.00%	EIF	
4202.22.10	Handbags, whether or not with shoulder straps, incl. those without handles, with outer surface of plastic sheeting	8.00%	EIF	
4202.22.90	Handbags, whether or not with shoulder straps, incl. those without handles, with outer surface of textile materials	2.00%	EIF	
4202.29.00	Handbags, whether or not with shoulder strap, incl. those without handle, with outer surface of vulcanised fibre or paperboard, or wholly or mainly covered with such materials or with paper	2.00%	EIF	
4202.31.00	Wallets, purses, key-pouches, cigarette-cases, tobacco-pouches and similar articles carried in the pocket or handbag, with outer surface of leather, composition leather or patent leather	2.00%	EIF	
4202.32.10	Wallets, purses, key-pouches, cigarette-cases, tobacco-pouches and similar articles carried in the pocket or handbag, with outer surface of plastic sheeting	8.00%	EIF	
4202.32.90	Wallets, purses, key-pouches, cigarette-cases, tobacco-pouches and similar articles carried in the pocket or handbag, with outer surface of textile materials	2.00%	EIF	
4202.39.00	Wallets, purses, key-cases, cigarette-cases, tobacco-pouches and similar articles of a kind normally carried in the pocket or handbag, with outer surface of vulcanised fibre or paperboard, or wholly or mainly covered with such materials or with paper, incl. spectacle cases of moulded plastic material	2.00%	EIF	
4202.91.10	Travelling-bags, toilet bags, rucksacks and sports bags with outer surface of leather, composition leather or patent leather	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4202.91.80	Insulated food or beverage bags, shopping bags, map-cases, tool bags, jewellery boxes, cutlery cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers, with outer surface of leather, composition leather or of patent leather (excl. trunks, briefcases, school satchels and similar; articles normally carried in the pocket or in the handbag; travelling, toilet or sports bags; rucksacks)	2.00%	EIF	
4202.92.11	Travelling-bags, toilet bags, rucksacks and sports bags, with outer surface of plastic sheeting	8.00%	EIF	
4202.92.15	Musical instrument cases with outer surface of plastic sheeting	6.00%	EIF	
4202.92.19	Insulated food or beverage bags, shopping bags, map-cases, tool bags, jewellery boxes, cutlery cases, binocular cases, camera cases, gun cases, holsters and similar containers, with outer surface of plastic sheeting (excl. travelling-cases, briefcases, satchels and similar containers, bag or handbag articles, travelling-bags, toilet bags, sports bags, rucksacks and musical instrument cases)	8.00%	EIF	
4202.92.91	Travelling-bags, toilet bags, rucksacks and sports bags, with outer surface of textile materials	2.00%	EIF	
4202.92.98	Insulated food or beverage bags, shopping bags, map-cases, tool bags, jewellery boxes, cutlery cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers, with outer surface of textile materials (excl. trunks, briefcases, school satchels and similar containers, articles of a kind normally carried in the pocket or in the handbag, travelling-bags, toilet bags, sports bags and rucksacks)	2.00%	EIF	
4202.99.00	Travelling-bags, shopping or tool bags, jewellery boxes, cutlery cases and similar, with outer surface of vulcanised fibre or paperboard; cases for binoculars, cameras, musical instruments, guns, holsters and similar containers with outer surface of materials (not leather, plastic sheeting or textile materials) (excl. trunks, briefcases,	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	school satchels and similar; handbags; articles normally carried in pocket or handbag)			
4203.10.00	Articles of apparel, of leather or composition leather (excl. clothing accessories, footwear and headgear and parts thereof, and goods of chapter 95, e.g. shin guards, fencing masks)	4.00%	EIF	
4203.21.00	Specially designed gloves for use in sport, of leather or composition leather	8.00%	EIF	
4203.29.10	Protective gloves of leather or composition leather, for all trades	8.00%	EIF	
4203.29.90	Gloves, mittens and mitts, of leather or composition leather (excl. special sports gloves and protective gloves for all trades)	6.00%	EIF	
4203.30.00	Belts and bandoliers, of leather or composition leather	4.00%	EIF	
4203.40.00	Clothing accessories of leather or composition leather (excl. gloves, mittens and mitts, belts, bandoliers, footwear and headgear and parts thereof, and goods of chapter 95 [e.g. shin guards, fencing masks])	4.00%	EIF	
4205.00.11	Conveyor or transmission belts or belting, of leather or composition leather	2.00%	EIF	
4205.00.19	Articles for technical use, of leather or composition leather (excl. conveyor or transmission belts or belting)	2.00%	EIF	
4205.00.90	Articles of leather or composition leather (excl. saddlery and harness bags; cases and similar containers; apparel and clothing accessories; articles for technical uses; whips, riding-crops and similar of heading 6602; furniture; lighting appliances; toys; games; sports articles; buttons and parts thereof; cuff links, bracelets or other imitation jewellery; made-up articles of netting of heading 5608; and articles of plaiting materials)	2.00%	EIF	
4206.00.00	Articles of gut, goldbeater's skin, bladders or tendons (excl. silkworm gut, sterile catgut, other sterile surgical suture material and strings for musical instruments)	0.00%	EIF	
4301.10.00	Raw furskins of mink, whole, with or without heads, tails or paws	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4301.30.00	Raw furskins of the following types of lamb: Astrakhan, Caracul, Persian, Broadtail and similar, and Indian, Chinese, Mongolian or Tibetan, whole, with or without heads, tails or paws	0.00%	EIF	
4301.60.00	Raw furskins of fox, with or without heads, tails or paws	0.00%	EIF	
4301.80.00	Raw furskins, whole, with or without heads, tails or paws (excl. those of mink, lamb - Astrachan, Caracul, Persian, Broadtail and similar, and Indian, Chinese, Mongolian or Tibetan - and fox)	0.00%	EIF	
4301.90.00	Heads, tails, paws and other pieces or cuttings of furskins suitable for use in furriery	0.00%	EIF	
4302.11.00	Tanned or dressed furskins of mink, whole, with or without heads, tails or paws, not assembled	0.00%	EIF	
4302.19.15	Tanned or dressed furskins of beaver, muskrat or fox, whole, with or without heads, tails or paws, not assembled	0.00%	EIF	
4302.19.35	Tanned or dressed furskins of rabbit or hare, whole, with or without heads, tails or paws, not assembled	0.00%	EIF	
4302.19.41	Tanned or dressed furskins of whitecoat pups of harp seal or blueback pups of hooded seal, whole, with or without heads, tails or paws, not assembled	2.00%	EIF	
4302.19.49	Tanned or dressed furskins of seal, whole, with or without heads, tails or paws, not assembled (excl. whitecoat pups of harp seal or blueback pups of hooded seal)	2.00%	EIF	
4302.19.75	Tanned or dressed furskins of Astrakhan, Caracul, Persian, Broadtail or similar lamb, and Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without heads, tails or paws, not assembled	0.00%	EIF	
4302.19.80	Tanned or dressed furskins of sheep or lambs, whole, with or without heads, tails or paws, not assembled (excl. of Astrakhan, Caracul, Persian, Broadtail or similar lamb, and Indian, Chinese, Mongolian or Tibetan lamb)	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4302.19.99	Furskins, tanned or dressed, whole, with or without heads, tails or paws, not assembled (excl. furskins of mink, rabbit, hare, beaver, muskrat, fox, seal, sheep and lambs)	2.00%	EIF	
4302.20.00	Heads, tails, paws and other pieces or cuttings of tanned or dressed furskins, not assembled	0.00%	EIF	
4302.30.10	Tanned and dressed 'dropped' furskins	2.00%	EIF	
4302.30.25	Tanned or dressed whole furskins of rabbit or hare, and pieces or cuttings thereof, assembled, without the addition of other materials (excl. 'dropped' furskins, clothing, clothing accessories and other furskin articles)	2.00%	EIF	
4302.30.51	Tanned or dressed whole furskins of whitecoat pups of harp seal or blueback pups of hooded seal, and pieces or cuttings thereof, assembled, without the addition of other materials (excl. 'dropped' furskins, clothing, clothing accessories and other furskin articles)	2.00%	EIF	
4302.30.55	Tanned or dressed whole furskins of seal, and pieces or cuttings thereof, assembled, without the addition of other materials (excl. of whitecoat pups of harp seal or blueback pups of hooded seal, and 'dropped' furskins, clothing, clothing accessories and other furskin articles)	2.00%	EIF	
4302.30.99	Tanned or dressed furskins, whole or in pieces or cuttings, assembled, without the addition of other materials (excl. furskins of rabbit, hare and seal; 'dropped' furskins; articles of apparel and other articles of furskin)	2.00%	EIF	
4303.10.10	Articles of apparel and clothing accessories made of the furskin of whitecoat pups of harp seal or blueback pups of hooded seal (excl. gloves made of leather and furskin, footwear and headgear and parts thereof)	2.00%	EIF	
4303.10.90	Articles of apparel and clothing accessories made of furskin (excl. those of whitecoat pups of harp seal or blueback pups of hooded seal, gloves made of leather and furskin, footwear and headgear and parts thereof)	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4303.90.00	Articles of furskin (excl. articles of apparel, clothing accessories and goods of chapter 95, e.g. toys, games and sports equipment)	2.00%	EIF	
4304.00.00	Artificial fur and articles thereof (excl. gloves made of leather and artificial fur, footwear and headgear and parts thereof, and goods of chapter 95, e.g. toys, games and sports equipment)	2.00%	EIF	
4401.11.00	Fuel wood, in logs, billets, twigs, faggots or similar forms, coniferous	0.00%	EIF	
4401.12.00	Fuel wood, in logs, billets, twigs, faggots or similar forms, non-coniferous	0.00%	EIF	
4401.21.00	Coniferous wood in chips or particles (excl. those of a kind used principally for dyeing or tanning purposes)	0.00%	EIF	
4401.22.00	Wood in chips or particles (excl. those of a kind used principally for dyeing or tanning purposes, and coniferous wood)	0.00%	EIF	
4401.31.00	Wood pellets	0.00%	EIF	
4401.39.00	Sawdust and wood waste and scrap, agglomerated in logs, briquettes or similar forms (excl. pellets)	0.00%	EIF	
4401.40.10	Sawdust, not agglomerated	0.00%	EIF	
4401.40.90	Wood waste and scrap, not agglomerated (excl. sawdust)	0.00%	EIF	
4402.10.00	Bamboo charcoal, incl. shell or nut charcoal, whether or not agglomerated (excl. used as a medicament, mixed with incense, activated bamboo charcoal and in the form of crayons)	0.00%	EIF	
4402.90.00	Wood charcoal, incl. shell or nut charcoal, whether or not agglomerated (excl. bamboo charcoal, wood charcoal used as a medicament, charcoal mixed with incense, activated charcoal and charcoal in the form of crayons)	0.00%	EIF	
4403.11.00	Wood in the rough, treated with paint, stains, creosote or other preservatives, coniferous (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood in the form of railway sleepers; wood cut into boards or beams, etc.)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4403.12.00	Wood in the rough, treated with paint, stains, creosote or other preservatives, non-coniferous (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood in the form of railway sleepers; wood cut into boards or beams, etc.)	0.00%	EIF	
4403.21.10	Sawlogs of pine "Pinus spp.", of which any cross-sectional dimension is =>15 cm, whether or not stripped of bark or sapwood, or roughly squared	0.00%	EIF	
4403.21.90	Pine "Pinus spp." in the rough, of which any cross-sectional dimension is =>15 cm, whether or not stripped of bark or sapwood, or roughly squared (excl. sawlogs; wood in the form of railway sleepers; wood cut into beams, etc.; wood treated with paint, stains, creosote or other preservatives)	0.00%	EIF	
4403.22.00	Pine "Pinus spp." in the rough, of which no cross-sectional dimension is =>15 cm, whether or not stripped of bark or sapwood, or roughly squared (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood in the form of railway sleepers; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)	0.00%	EIF	
4403.23.10	Sawlogs of fir "Abies spp." and spruce "Picea spp.", of which any cross-sectional dimension is =>15 cm, whether or not stripped of bark or sapwood, or roughly squared	0.00%	EIF	
4403.23.90	Fir "Abies spp." and spruce "Picea spp." in the rough, of which any cross-sectional dimension is =>15 cm, whether or not stripped of bark or sapwood, or roughly squared (excl. sawlogs; wood in the form of railway sleepers; wood cut into beams, etc.; wood treated with paint, stains, creosote or other preservatives)	0.00%	EIF	
4403.24.00	Fir "Abies spp." and spruce "Picea spp." in the rough, of which no cross-sectional dimension is =>15 cm, whether or not stripped of bark or sapwood, or roughly squared (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood in the form of railway sleepers; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4403.25.10	Sawlogs, coniferous, of which any cross-sectional dimension is =>15 cm, whether or not stripped of bark or sapwood, or roughly squared (excl. pine, fir and spruce; wood in the form of railway sleepers; wood cut into beams, etc.; wood treated with paint, stains, creosote or other preservatives)	0.00%	EIF	
4403.25.90	Coniferous wood in the rough, of which any cross-sectional dimension is =>15 cm, whether or not stripped of bark or sapwood, or roughly squared (excl. pine, fir and spruce; sawlogs; wood in the form of railway sleepers; wood cut into beams, etc.; wood treated with paint, stains, creosote or other preservatives)	0.00%	EIF	
4403.26.00	Coniferous wood in the rough, of which no cross-sectional dimension is =>15 cm, whether or not stripped of bark or sapwood, or roughly squared (excl. pine, fir and spruce, and rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood in the form of railway sleepers; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)	0.00%	EIF	
4403.41.00	Dark red meranti, light red meranti and meranti bakau wood in the rough, whether or not stripped of bark or sapwood, or roughly squared (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)	0.00%	EIF	
4403.49.10	Sapelli, acajou d'Afrique and iroko in the rough, whether or not stripped of bark or sapwood, or roughly squared (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)	0.00%	EIF	
4403.49.35	Okoumé and sipo in the rough, whether or not stripped of bark or sapwood, or roughly squared (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4403.49.85	Tropical wood in the rough, whether or not stripped of bark or sapwood, or roughly squared (excl. acajou d'Afrique, iroko, sapelli, okoumé and sipo; rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)	0.00%	EIF	
4403.91.00	Oak "Quercus spp." in the rough, whether or not stripped of bark or sapwood, or roughly squared (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood in the form of railway sleepers; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)	0.00%	EIF	
4403.93.00	Beech "Fagus spp." in the rough, of which any cross-sectional dimension is =>15 cm, whether or not stripped of bark or sapwood, or roughly squared (excl. wood in the form of railway sleepers; wood cut into beams, etc.; wood treated with paint, stains, creosote or other preservatives)	0.00%	EIF	
4403.94.00	Beech "Fagus spp." in the rough, of which no cross-sectional dimension is =>15 cm, whether or not stripped of bark or sapwood, or roughly squared (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood in the form of railway sleepers; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)	0.00%	EIF	
4403.95.10	Sawlogs of birch "Betula spp.", of which any cross-sectional dimension is =>15 cm, whether or not stripped of bark or sapwood, or roughly squared	0.00%	EIF	
4403.95.90	Birch "Betula spp." in the rough, of which any cross-sectional dimension is =>15 cm, whether or not stripped of bark or sapwood, or roughly squared (excl. sawlogs; wood in the form of railway sleepers; wood cut into beams, etc.; wood treated with paint, stains, creosote or other preservatives)	0.00%	EIF	
4403.96.00	Birch "Betula spp." in the rough, of which no cross-sectional dimension is =>15 cm, whether or not stripped of bark or sapwood, or roughly squared (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood in the form of	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	railway sleepers; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)			
4403.97.00	Poplar and aspen "Populus spp." in the rough, whether or not stripped of bark or sapwood, or roughly squared (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood in the form of railway sleepers; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)	0.00%	EIF	
4403.98.00	Eucalyptus "Eucalyptus spp." in the rough, whether or not stripped of bark or sapwood, or roughly squared (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood in the form of railway sleepers; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)	0.00%	EIF	
4403.99.00	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives, coniferous and tropical wood, oak, beech, birch, poplar, aspen and eucalyptus)	0.00%	EIF	
4404.10.00	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, umbrellas, tool handles or the like; chipwood and the like, of coniferous wood (excl. hoopwood sawn lengthwise and carved or notched at the ends; brushmounts, lasts)	0.00%	EIF	
4404.20.00	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, umbrellas, tool handles and the like; chipwood and the like (excl. hoopwood sawn lengthwise and carved or notched at the ends; brushmounts, lasts; coniferous wood in general)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4405.00.00	Wood wool; wood flour "wood powder able to pass through a fine", 0,63 mm mesh, sieve with a residue of <= 8% by weight	0.00%	EIF	
4406.11.00	Railway or tramway sleepers "cross-ties" of wood, not impregnated, coniferous	0.00%	EIF	
4406.12.00	Railway or tramway sleepers "cross-ties" of wood, not impregnated, non-coniferous	0.00%	EIF	
4406.91.00	Railway or tramway sleepers "cross-ties" of wood, impregnated, coniferous	0.00%	EIF	
4406.92.00	Railway or tramway sleepers "cross-ties" of wood, impregnated, non-coniferous	0.00%	EIF	
4407.11.10	Pine "Pinus spp." sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, end-jointed, whether or not planed or sanded	0.00%	EIF	
4407.11.20	Pine "Pinus spp." sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, planed (excl. end-jointed)	0.00%	EIF	
4407.11.90	Pine "Pinus spp." sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm (excl. end-jointed and planed)	0.00%	EIF	
4407.12.10	Fir "Abies spp." and spruce "Picea spp." sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, end-jointed, whether or not planed or sanded	0.00%	EIF	
4407.12.20	Fir "Abies spp." and spruce "Picea spp." sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, planed (excl. end-jointed)	0.00%	EIF	
4407.12.90	Fir "Abies spp." and spruce "Picea spp." sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm (excl. end-jointed and planed)	0.00%	EIF	
4407.19.10	Coniferous wood sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, end-jointed, whether or not planed or sanded (excl. pine "Pinus spp.", fir "Abies spp." and spruce "Picea spp.")	0.00%	EIF	
4407.19.20	Coniferous wood sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, planed (excl. pine "Pinus spp.", fir "Abies spp.", spruce "Picea spp." and end-jointed)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4407.19.90	Coniferous wood sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm (excl. pine "Pinus spp.", fir "Abies spp.", spruce "Picea spp.", end-jointed and planed)	0.00%	EIF	
4407.21.10	Mahogany "Swietenia spp.", sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, sanded, or end-jointed, whether or not planed or sanded	0.00%	EIF	
4407.21.91	Mahogany "Swietenia spp.", sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, planed (excl. end-jointed)	0.00%	EIF	
4407.21.99	Mahogany "Swietenia spp.", sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm (excl. planed, sanded or end-jointed)	0.00%	EIF	
4407.22.10	Virola, imbuia and balsa, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, sanded, or end-jointed, whether or not planed or sanded	0.00%	EIF	
4407.22.91	Virola, imbuia and balsa, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, planed (excl. end-jointed)	0.00%	EIF	
4407.22.99	Virola, imbuia and balsa, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm (excl. planed, sanded or end-jointed)	0.00%	EIF	
4407.25.10	Dark red meranti, light red meranti and meranti bakau, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, end-jointed, whether or not planed or sanded	0.00%	EIF	
4407.25.30	Dark red meranti, light red meranti and meranti bakau, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, planed (excl. end-jointed)	0.00%	EIF	
4407.25.50	Dark red meranti, light red meranti and meranti bakau, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, sanded (excl. end-jointed)	0.00%	EIF	
4407.25.90	Dark red meranti, light red meranti and meranti bakau, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm (excl. such products planed, sanded or end-jointed)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4407.26.10	White lauan, white meranti, white seraya, yellow meranti and alan, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, end-jointed, whether or not planed or sanded	0.00%	EIF	
4407.26.30	White lauan, white meranti, white seraya, yellow meranti and alan, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, planed (excl. end-jointed)	0.00%	EIF	
4407.26.50	White lauan, white meranti, white seraya, yellow meranti and alan, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, sanded (excl. end-jointed)	0.00%	EIF	
4407.26.90	White lauan, white meranti, white seraya, yellow meranti and alan, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm (excl. planed, sanded or end-jointed)	0.00%	EIF	
4407.27.10	Sapelli, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, sanded, or end-jointed, whether or not planed or sanded	0.00%	EIF	
4407.27.91	Sapelli, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, planed (excl. end-jointed)	0.00%	EIF	
4407.27.99	Sapelli, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm (excl. planed, sanded or end-jointed)	0.00%	EIF	
4407.28.10	Iroko, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, sanded, or end-jointed, whether or not planed or sanded	0.00%	EIF	
4407.28.91	Iroko, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, planed (excl. end-jointed)	0.00%	EIF	
4407.28.99	Iroko, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm (excl. planed, sanded or end-jointed)	0.00%	EIF	
4407.29.15	Keruing, ramin, kapur, teak, jongkong, merbau, jelutong, kempas, okoumé, obeche, sipo, acajou d'Afrique, makoré, tiama, mansonia, ilomba, dibétou, limba, azobé, palissandre de Rio, palissandre de Para, palissandre de rose, abura, afrormosia, ako, andiroba, aningré, avodiré, balau, bossé clair, bossé foncé, cativo, cedro, dabema,	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	doussié, framiré, freijo, fromager, fuma, geronggang, ipé, jaboty, jequitiba, kosipo, kotibé, koto, louro, maçaranduba, mahogany (excl. "Swietenia spp."), mandioqueira, mengkulang, merawan, merpauh, mersawa, moabi, niangon, nyatoh, onzabili, orey, ovengkol, ozigo, padauk, paldao, palissandre de Guatemala, pau Amarelo, pau marfim, pulai, punah, quaruba, saqui-saqui, sepetir, sucupira, suren, tauari and tola, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, end-jointed, whether or not planed or sanded			
4407.29.20	Palissandre de Rio, palissandre de Para and palissandre de Rose, sawn or chipped lengthwise, sliced or peeled, planed, of a thickness of > 6 mm (excl. end-jointed)	0.00%	EIF	
4407.29.83	Abura, afrormosia, ako, andiroba, aningré, avodiré, balau, bossé clair, bossé foncé, cativo, cedro, dabema, doussié, framiré, freijo, fromager, fuma, geronggang, ipé, jaboty, jequitiba, kosipo, kotibé, koto, louro, maçaranduba, mahogany (excl. "Swietenia spp."), mandioqueira, mengkulang, merawan, merpauh, mersawa, moabi, niangon, nyatoh, onzabili, orey, ovengkol, ozigo, padauk, paldao, palissandre de Guatemala, pau Amarelo, pau marfim, pulai, punah, quaruba, saqui-saqui, sepetir, sucupira, suren, tauari, tola, keruing, ramin, kapur, teak, jongkong, merbau, jelutong, kempas, okoumé, obeche, sipo, acajou d'Afrique, makoré, tiama, mansonia, ilomba, dibétou, limba and azobé, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, planed (excl. end-jointed)	0.00%	EIF	
4407.29.85	Abura, afrormosia, ako, andiroba, aningré, avodiré, balau, bossé clair, bossé foncé, cativo, cedro, dabema, doussié, framiré, freijo, fromager, fuma, geronggang, ipé, jaboty, jequitiba, kosipo, kotibé, koto, louro, maçaranduba, mahogany (excl. "Swietenia spp."), mandioqueira, mengkulang, merawan, merpauh, mersawa, moabi, niangon, nyatoh, onzabili, orey, ovengkol, ozigo, padauk, paldao, palissandre de Guatemala, pau Amarelo, pau marfim, pulai, punah, quaruba, saqui-saqui, sepetir, sucupira, suren, tauari, tola, keruing, ramin, kapur, teak, jongkong,	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	merbau, jelutong, kempas, okoumé, obeche, sipo, acajou d'Afrique, makoré, tiama, mansonía, ilomba, dibétou, limba, azobé, palissandre de Rio, palissandre de Para and palissandre de Rose, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, sanded (excl. end-jointed and planed)			
4407.29.95	Abura, afrormosia, ako, andiroba, aningré, avodiré, balau, bossé clair, bossé foncé, cativo, cedro, dabema, doussié, framiré, freijo, fromager, fuma, geronggang, ipé, jaboty, jequitiba, kosipo, kotibé, koto, louro, maçaranduba, mahogany (excl. "Swietenia spp."), mandioqueira, mengkulang, merawan, merpauh, mersawa, moabi, niangon, nyatoh, onzabili, orey, ovengkol, ozigo, padauk, paldao, palissandre de Guatemala, pau Amarelo, pau marfim, pulai, punah, quaruba, saqui-saqui, sepetir, sucupira, suren, tauari, tola, keruing, ramin, kapur, teak, jongkong, merbau, jelutong, kempas, okoumé, obeche, sipo, acajou d'Afrique, makoré, tiama, mansonía, ilomba, dibétou, limba, azobé, palissandre de Rio, palissandre de Para and palissandre de Rose, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm (excl. end-jointed, planed and sanded)	0.00%	EIF	
4407.29.96	Tropical wood sawn or cut lengthwise, sliced or peeled, of a thickness of > 6 mm, planed, or end-jointed, whether or not planed or sanded (excl. abura, acajou d'Afrique, afrormosia, ako, alan, andiroba, aningré, avodiré, azobé, balau, balsa, bossé clair, bossé foncé, cativo, cedro, dabema, dark red meranti, dibétou, doussié, framiré, freijo, fromager, fuma, geronggang, ilomba, imbuia, ipé, iroko, jaboty, jelutong, jequitiba, jongkong, kapur, kempas, keruing, kosipo, kotibé, koto, light red meranti, limba, louro, maçaranduba, mahogany, makoré, mandioqueira, mansonía, mengkulang, meranti bakau, merawan, merbau, merpauh, mersawa, moabi, niangon, nyatoh, obeche, okoumé, onzabili, orey, ovengkol, ozigo, padauk, paldao, palissandre de Guatemala, palissandre de Para, palissandre de Rio, palissandre de Rose, pau Amarelo, pau marfim, pulai, punah, quaruba, ramin,	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	sapelli, saqui-saqui, sepetir, sipo, sucupira, suren, tauari, teak, tiama, tola, virola, white lauan, white meranti, white seraya and yellow meranti)			
4407.29.97	Tropical wood, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, sanded (excl. planed, end-jointed, and abura, acajou d'Afrique, afrormosia, ako, alan, andiroba, aningré, avodiré, azobé, balau, balsa, bossé clair, bossé foncé, cativo, cedro, dabema, dark red meranti, dibétou, doussié, framiré, freijo, fromager, fuma, geronggang, ilomba, imbuia, ipé, iroko, jaboty, jelutong, jequitiba, jongkong, kapur, kempas, keruing, kosipo, kotibé, koto, light red meranti, limba, louro, maçaranduba, mahogany, makoré, mandioqueira, mansonia, mengkulang, meranti bakau, merawan, merbau, merpauh, mersawa, moabi, niangon, nyatoh, obeche, okoumé, onzabili, orey, ovengkol, ozigo, padauk, paldao, palissandre de Guatemala, palissandre de Para, palissandre de Rio, palissandre de Rose, pau Amarelo, pau marfim, pulai, punah, quaruba, ramin, sapelli, saqui-saqui, sepetir, sipo, sucupira, suren, tauari, teak, tiama, tola, virola, white lauan, white meranti, white seraya and yellow meranti)	0.00%	EIF	
4407.29.98	Tropical wood, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm (excl. planed, sanded, end-jointed, and abura, acajou d'Afrique, afrormosia, ako, alan, andiroba, aningré, avodiré, azobé, balau, balsa, bossé clair, bossé foncé, cativo, cedro, dabema, dark red meranti, dibétou, doussié, framiré, freijo, fromager, fuma, geronggang, ilomba, imbuia, ipé, iroko, jaboty, jelutong, jequitiba, jongkong, kapur, kempas, keruing, kosipo, kotibé, koto, light red meranti, limba, louro, maçaranduba, mahogany, makoré, mandioqueira, mansonia, mengkulang, meranti bakau, merawan, merbau, merpauh, mersawa, moabi, niangon, nyatoh, obeche, okoumé, onzabili, orey, ovengkol, ozigo, padauk, paldao, palissandre de Guatemala, palissandre de Para, palissandre de Rio, palissandre de Rose, pau Amarelo, pau marfim, pulai, punah, quaruba, ramin, sapelli, saqui-saqui, sepetir,	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	sipo, sucupira, suren, tauari, teak, tiama, tola, virola, white lauan, white meranti, white seraya and yellow meranti)			
4407.91.15	Oak "Quercus spp.", sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, sanded, or end-jointed, whether or not planed or sanded	0.00%	EIF	
4407.91.31	Blocks, strips and friezes of oak "Quercus spp." for parquet or wood block flooring, not assembled, of a thickness of > 6 mm, planed (excl. veneered or of plywood)	0.00%	EIF	
4407.91.39	Oak "Quercus spp.", sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, planed (excl. end-jointed and blocks, strips and friezes for parquet or wood block flooring)	0.00%	EIF	
4407.91.90	Oak "Quercus spp.", sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm (excl. planed, sanded or end-jointed)	0.00%	EIF	
4407.92.00	Beech "Fagus spp.", sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness of > 6 mm	0.00%	EIF	
4407.93.10	Maple "Acer spp.", sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, planed, or end-jointed, whether or not planed or sanded	0.00%	EIF	
4407.93.91	Maple "Acer spp.", sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, sanded (excl. end-jointed)	0.00%	EIF	
4407.93.99	Maple "Acer spp.", sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm (excl. planed, sanded or end-jointed)	0.00%	EIF	
4407.94.10	Cherry "Prunus spp.", sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, planed, or end-jointed, whether or not planed or sanded	0.00%	EIF	
4407.94.91	Cherry "Prunus spp.", sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, sanded (excl. end-jointed)	0.00%	EIF	
4407.94.99	Cherry "Prunus spp.", sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm (excl. planed, sanded or end-jointed)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4407.95.10	Ash "Fraxinus spp.", sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, planed, or end-jointed, whether or not planed or sanded	0.00%	EIF	
4407.95.91	Ash "Fraxinus spp.", sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, sanded (excl. end-jointed)	0.00%	EIF	
4407.95.99	Ash "Fraxinus spp.", sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm (excl. planed, sanded or end-jointed)	0.00%	EIF	
4407.96.10	Birch "Betula spp.", sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, planed, or end-jointed, whether or not planed or sanded	0.00%	EIF	
4407.96.91	Birch "Betula spp.", sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, sanded (excl. end-jointed)	0.00%	EIF	
4407.96.99	Birch "Betula spp.", sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm (excl. planed, sanded or end-jointed)	0.00%	EIF	
4407.97.10	Poplar and aspen "Populus spp.", sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, planed, or end-jointed, whether or not planed or sanded	0.00%	EIF	
4407.97.91	Poplar and aspen "Populus spp.", sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, sanded (excl. end-jointed)	0.00%	EIF	
4407.97.99	Poplar and aspen "Populus spp.", sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm (excl. planed, sanded or end-jointed)	0.00%	EIF	
4407.99.27	Wood sawn or cut lengthwise, sliced or peeled, of a thickness of > 6 mm, planed, or end-jointed, whether or not planed or sanded (excl. tropical wood, coniferous wood, oak "Quercus spp.", beech "Fagus spp.", maple "Acer spp.", cherry "Prunus spp.", ash "Fraxinus spp.", birch "Betula spp.", poplar and aspen "Populus spp.")	0.00%	EIF	
4407.99.40	Wood sawn or cut lengthwise, sliced or peeled, sanded, of a thickness of > 6 mm (excl. end-jointed; tropical wood, coniferous wood, oak "Quercus spp.", beech "Fagus spp.", maple "Acer spp.", cherry "Prunus spp.", ash "Fraxinus spp.", birch "Betula spp.", poplar and aspen "Populus spp.")	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4407.99.90	Wood, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm (excl. planed, sanded or end-jointed; tropical wood, coniferous wood, oak "Quercus spp.", beech "Fagus spp.", maple "Acer spp.", cherry "Prunus spp.", ash "Fraxinus spp.", birch "Betula spp.", poplar and aspen "Populus spp.")	0.00%	EIF	
4408.10.15	Sheets for veneering, incl. those obtained by slicing laminated wood, for coniferous plywood or for other similar laminated coniferous wood and other coniferous wood, sawn lengthwise, sliced or peeled, of a thickness of <= 6 mm, planed, sanded or end-jointed	0.00%	EIF	
4408.10.91	Small boards for the manufacture of pencils, of coniferous wood, of a thickness of <= 6 mm	0.00%	EIF	
4408.10.98	Sheets for veneering, incl. those obtained by slicing laminated wood, for coniferous plywood or for other similar laminated coniferous wood and other coniferous wood, sawn lengthwise, sliced or peeled, whether or not spliced, of a thickness of <= 6 mm (excl. planed, sanded or end-jointed, and small boards for the manufacture of pencils)	0.00%	EIF	
4408.31.11	Sheets for veneering, incl. those obtained by slicing laminated wood, for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, of a thickness of <= 6 mm, end-jointed, whether or not planed or sanded, of dark red meranti, light red meranti and meranti bakau	0.00%	EIF	
4408.31.21	Sheets for veneering, incl. those obtained by slicing laminated wood, for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, of a thickness of <= 6 mm, planed, of dark red meranti, light red meranti and meranti bakau (excl. end-jointed)	0.00%	EIF	
4408.31.25	Sheets for veneering, incl. those obtained by slicing laminated wood, for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	peeled, of a thickness of <= 6 mm, sanded, of dark red meranti, light red meranti and meranti bakau (excl. end-jointed)			
4408.31.30	Sheets for veneering, incl. those obtained by slicing laminated wood, for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, of a thickness of <= 6 mm, whether or not spliced, of dark red meranti, light red meranti and meranti bakau (excl. planed, sanded or end-jointed)	0.00%	EIF	
4408.39.15	Sheets for veneering, incl. those obtained by slicing laminated wood, for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, of a thickness of <= 6 mm, sanded, or end-jointed, whether or not planed, of white lauan, sipo, limba, okoumé, obeche, acajou d'Afrique, sapelli, virola, mahogany "Swietenia spp.", palissandre de Rio, palissandre de Para and palissandre de Rose	0.00%	EIF	
4408.39.21	Sheets for veneering, incl. those obtained by slicing laminated wood, for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, of a thickness of <= 6 mm, planed, of white lauan, sipo, limba, okoumé, obeche, acajou d'Afrique, sapelli, virola, mahogany "Swietenia spp.", palissandre de Rio, palissandre de Para and palissandre de Rose (excl. end-jointed)	0.00%	EIF	
4408.39.30	Sheets for veneering, incl. those obtained by slicing laminated wood, for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not spliced, of a thickness of <= 6 mm, of white lauan, sipo, limba, okoumé, obeche, acajou d'Afrique, sapelli, virola, mahogany "Swietenia spp.", palissandre de Rio, palissandre de Para and palissandre de Rose (excl. planed, sanded or end-jointed)	0.00%	EIF	
4408.39.55	Sheets for veneering, incl. those obtained by slicing laminated wood, for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, of a thickness of <= 6 mm, planed, sanded or end-jointed, of tropical wood	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	(excl. white lauan, sipo, limba, okoumé, obeche, acajou d'Afrique, sapelli, virola, mahogany "Swietenia spp.", palissandre de Rio, palissandre de Para and palissandre de Rose)			
4408.39.70	Small boards for the manufacture of pencils, of a thickness of <= 6 mm, of tropical wood (excl. white lauan, sipo, limba, okoumé, obeche, acajou d'Afrique, sapelli, virola, mahogany "Swietenia spp.", palissandre de Rio, palissandre de Para and palissandre de Rose)	0.00%	EIF	
4408.39.85	Sheets for veneering, incl. those obtained by slicing laminated wood, for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not spliced, of a thickness of <= 1 mm, of tropical wood (excl. white lauan, sipo, limba, okoumé, obeche, acajou d'Afrique, sapelli, virola, mahogany "Swietenia spp.", palissandre de Rio, palissandre de Para, palissandre de Rose, and planed, sanded or end-jointed)	0.00%	EIF	
4408.39.95	Sheets for veneering, incl. those obtained by slicing laminated wood, for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not spliced, of a thickness of > 1 mm but <= 6 mm, of tropical wood (excl. white lauan, sipo, limba, okoumé, obeche, acajou d'Afrique, sapelli, virola, mahogany "Swietenia spp.", palissandre de Rio, palissandre de Para, palissandre de Rose, and planed, sanded or end-jointed)	0.00%	EIF	
4408.90.15	Sheets for veneering, incl. those obtained by slicing laminated wood, for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, of a thickness of <= 6 mm, planed, sanded or end-jointed (excl. tropical and coniferous wood)	0.00%	EIF	
4408.90.35	Small boards for the manufacture of pencils, of wood, of a thickness of <= 6 mm (excl. tropical and coniferous wood)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4408.90.85	Sheets for veneering, incl. those obtained by slicing laminated wood, for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not spliced, of a thickness of <= 1 mm (excl. planed, sanded or end-jointed, and tropical and coniferous wood)	0.00%	EIF	
4408.90.95	Sheets for veneering, incl. those obtained by slicing laminated wood, for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not spliced, of a thickness of > 1 mm (excl. planed, sanded or end-jointed, and tropical and coniferous wood)	0.00%	EIF	
4409.10.11	Mouldings for frames for paintings, photographs, mirrors or similar objects, of coniferous wood	0.00%	EIF	
4409.10.18	Coniferous wood, incl. strips and friezes for parquet flooring, not assembled, continuously shaped "tongued, grooved, rebated, chamfered, V-jointed beaded, moulded, rounded or the like" along any of its edges, ends or faces, whether or not planed, sanded or end-jointed (excl. mouldings for frames for paintings, photographs, mirrors or similar objects)	0.00%	EIF	
4409.21.00	Bamboo, incl. strips and friezes for parquet flooring, not assembled, continuously shaped "tongued, grooved, rebated, chamfered, V-jointed beaded, moulded, rounded or the like" along any of its edges, ends or faces, whether or not planed, sanded or end-jointed	0.00%	EIF	
4409.22.00	Tropical wood, incl. strips and friezes for parquet flooring, not assembled, continuously shaped "tongued, grooved, rebated, chamfered, V-jointed beaded, moulded, rounded or the like" along any of its edges, ends or faces, whether or not planed, sanded or end-jointed	0.00%	EIF	
4409.29.10	Mouldings for frames for paintings, photographs, mirrors or similar objects, of wood (excl. coniferous and tropical wood and bamboo)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4409.29.91	Blocks, strips and friezes for parquet or wood block flooring, not assembled, continuously shaped "tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like" along any of its edges, ends or faces, whether or not planed, sanded or end-jointed, of wood (excl. coniferous and tropical wood and bamboo)	0.00%	EIF	
4409.29.99	Wood, continuously shaped "tongued, grooved, rebated, chamfered, V-jointed beaded, moulded, rounded or the like" along any of its edges, ends or faces, whether or not planed, sanded or end-jointed (excl. coniferous and tropical wood and bamboo, and mouldings for frames for paintings, photographs, mirrors or similar objects, blocks, strips and friezes for parquet or wood block flooring)	0.00%	EIF	
4410.11.10	Particle board of wood, whether or not agglomerated with resins or other organic binding substances, unworked or not further worked than sanded (excl. oriented strand board and waferboard, fibreboard and cellular wood panels)	6.00%	EIF	
4410.11.30	Particle board of wood, whether or not agglomerated with resins or other organic binding substances, surface-covered with melamine-impregnated paper (excl. oriented strand board and waferboard, fibreboard and cellular wood panels)	6.00%	EIF	
4410.11.50	Particle board of wood, whether or not agglomerated with resins or other organic binding substances, surface-covered with decorative laminates of plastics (excl. oriented strand board and waferboard, fibreboard and cellular wood panels)	6.00%	EIF	
4410.11.90	Particle board of wood, whether or not agglomerated with resins or other organic binding substances (excl. unworked or not further worked than sanded, surface-covered with melamine-impregnated paper or with decorative laminates of plastics, oriented strand board and waferboard, fibreboard and cellular wood panels)	6.00%	EIF	
4410.12.10	Oriented strand "OSB", of wood, unworked or not further worked than sanded	6.00%	EIF	
4410.12.90	Oriented strand board "OSB" of wood (excl. unworked or not further worked than sanded)	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4410.19.00	Waferboard and similar board, of wood, whether or not agglomerated with resins or other organic binding substances (excl. particle board, oriented strand board, fibreboard and cellular wood panels)	6.00%	EIF	
4410.90.00	Board of bagasse, bamboo or cereal straw particles or other ligneous materials, whether or not agglomerated with resins or other organic binding substances (excl. of wood, and fibreboard, cellular wood panels, veneered panels, panels of ligneous materials agglomerated with cement, plaster or other mineral binders)	6.00%	EIF	
4411.12.10	Medium density fibreboard "MDF" of wood, of a thickness ≤ 5 mm, not mechanically worked or surface-covered	6.00%	EIF	
4411.12.90	Medium density fibreboard "MDF" of wood, of a thickness ≤ 5 mm, mechanically worked or surface-covered	6.00%	EIF	
4411.13.10	Medium density fibreboard "MDF" of wood, of a thickness > 5 mm but ≤ 9 mm, not mechanically worked or surface-covered	6.00%	EIF	
4411.13.90	Medium density fibreboard "MDF" of wood, of a thickness > 5 mm but ≤ 9 mm, mechanically worked or surface-covered	6.00%	EIF	
4411.14.10	Medium density fibreboard "MDF" of wood, of a thickness > 9 mm, not mechanically worked or surface-covered	6.00%	EIF	
4411.14.90	Medium density fibreboard "MDF" of wood, of a thickness > 9 mm, mechanically worked or surface-covered	6.00%	EIF	
4411.92.10	Fibreboard of wood or other ligneous materials, whether or not agglomerated with resins or other organic bonding agents, of a density of $> 0,8$ g/cm ³ , not mechanically worked or surface-covered (excl. medium density fibreboard "MDF"; particle board, whether or not bonded with one or more sheets of fibreboard; laminated wood with a layer of plywood; cellular wood panels of which both sides are fibreboard; paperboard; furniture components identifiable as such)	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4411.92.90	Fibreboard of wood or other ligneous materials, whether or not agglomerated with resins or other organic bonding agents, of a density of > 0,8 g/cm ³ , mechanically worked or surface-covered (excl. medium density fibreboard "MDF"; particle board, whether or not bonded with one or more sheets of fibreboard; laminated wood with a layer of plywood; cellular wood panels of which both sides are fibreboard; paperboard; identifiable furniture components)	6.00%	EIF	
4411.93.10	Fibreboard of wood or other ligneous materials, whether or not agglomerated with resins or other organic bonding agents, of a density of > 0,5 g to 0,8 g/cm ³ , not mechanically worked or surface-covered (excl. medium density fibreboard "MDF"; particle board, whether or not bonded with one or more sheets of fibreboard; laminated wood with a layer of plywood; cellular wood panels of which both sides are fibreboard; paperboard; identifiable furniture components)	6.00%	EIF	
4411.93.90	Fibreboard of wood or other ligneous materials, whether or not agglomerated with resins or organic bonding agents, of a density of > 0,5 g to 0,8 g/cm ³ , mechanically worked or surface-covered (excl. medium density fibreboard "MDF"; particle board, whether or not bonded with one or more sheets of fibreboard; laminated wood with a layer of plywood; cellular wood panels of which both sides are fibreboard; paperboard; identifiable furniture components)	6.00%	EIF	
4411.94.10	Fibreboard of wood or other ligneous materials, whether or not agglomerated with resins or other organic bonding agents, of a density of <= 0,5 g/cm ³ (excl. mechanically worked or surface-covered; medium density fibreboard "MDF"; particle board, whether or not bonded with one or more sheets of fibreboard; laminated wood with a layer of plywood; cellular wood panels of which both sides are fibreboard; paperboard; identifiable furniture components)	6.00%	EIF	
4411.94.90	Fibreboard of wood or other ligneous materials, whether or not agglomerated with resins or other organic bonding agents, with a density of <= 0,5 g/cm ³ ,	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	mechanically worked or surface-covered (excl. medium density fibreboard "MDF"; particle board, whether or not bonded with one or more sheets of fibreboard; laminated wood with a layer of plywood; cellular wood panels of which both sides are fibreboard; paperboard; identifiable furniture components)			
4412.10.00	Plywood, veneered panel and similar laminated wood, of bamboo, not containing particle board and without blockboard, laminboard or battenboard (excl. sheets of compressed wood, cellular wood panels, parquet panels or sheets, inlaid wood and sheets identifiable as furniture components)	10.00%	EIF	
4412.31.10	Plywood consisting solely of sheets of wood <= 6 mm thick, with at least one outer ply of one the following: dark red meranti, light red meranti, white lauan, sipo, limba, obeche, okoumé, acajou d'Afrique, sapelli, virola, mahogany "Swietenia spp.", palissandre de Rio, palissandre de Para or palissandre de rose (excl. sheets of compressed wood, cellular wood panels, inlaid wood and sheets identifiable as furniture components)	10.00%	EIF	
4412.31.90	Plywood consisting solely of sheets of wood <= 6 mm thick, with at least one outer ply of tropical wood (excl. with an outer ply of okoumé, dark red meranti, light red meranti, white lauan, sipo, limba, obeche, acajou d'Afrique, sapelli, virola, mahogany "Swietenia spp.", palissandre de Rio, palissandre de Para or palissandre de Rose, sheets of compressed wood, cellular wood panels, inlaid wood and sheets identifiable as furniture components)	6.00%	EIF	
4412.33.00	Plywood consisting solely of sheets of wood <= 6 mm thick, with at least one outer ply of non-coniferous wood of the species alder, ash, beech, birch, cherry, chestnut, elm, eucalyptus, hickory, horse chestnut, lime, maple, oak, plane tree, poplar, aspen, robinia, tulipwood or walnut (excl. of bamboo, with an outer ply of tropical wood, and sheets of compressed wood, cellular wood panels, inlaid wood and sheets identifiable as furniture components)	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4412.34.00	Plywood consisting solely of sheets of wood <= 6 mm thick, with at least one outer ply of non-coniferous wood (excl. of bamboo, with an outer ply of tropical wood or of alder, ash, beech, birch, cherry, chestnut, elm, eucalyptus, hickory, horse chestnut, lime, maple, oak, plane tree, poplar, aspen, robinia, tulipwood or walnut, and sheets of compressed wood, cellular wood panels, inlaid wood and sheets identifiable as furniture components)	6.00%	EIF	
4412.39.00	Plywood consisting solely of sheets of wood <= 6 mm thick, with both outer plies of coniferous wood (excl. of bamboo, sheets of compressed wood, cellular wood panels, inlaid wood and sheets identifiable as furniture components)	6.00%	EIF	
4412.94.10	Laminated wood with at least one outer ply of non-coniferous wood, and containing blockboard, laminboard or battenboard (excl. of bamboo, plywood consisting solely of sheets of wood <= 6 mm thick, sheets of compressed wood, inlaid wood and sheets identifiable as furniture components)	10.00%	EIF	
4412.94.90	Laminated wood as blockboard, laminboard or battenboard (excl. of bamboo, such with at least one outer ply of non-coniferous wood, plywood consisting solely of sheets of wood <= 6 mm thick, sheets of compressed wood, cellular wood panels, inlaid wood and sheets identifiable as furniture components)	6.00%	EIF	
4412.99.30	Veneered panels and similar laminated wood with at least one layer of particle board, without blockboard, laminboard or battenboard (excl. of bamboo, plywood consisting solely of sheets of wood <= 6 mm thick, sheets of compressed wood, cellular wood panels, inlaid wood and sheets identifiable as furniture components)	6.00%	EIF	
4412.99.40	Veneered panels and similar laminated wood with at least one outer ply of alder, ash, beech, birch, cherry, chestnut, elm, hickory, hornbeam, horse chestnut, lime, maple, oak, plane tree, poplar, robinia, walnut or yellow poplar, not containing layers of particle board and without blockboard, laminboard or battenboard (excl. plywood consisting solely of sheets of wood <= 6 mm thick, sheets of compressed	10.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	wood, cellular wood panels, inlaid wood and sheets identifiable as furniture components)			
4412.99.50	Veneered panels and similar laminated wood with at least one outer ply of non-coniferous wood, not containing layers of particle board and without blockboard, laminboard or battenboard (excl. of alder, ash, beech, birch, cherry, chestnut, elm, hickory, hornbeam, horse chestnut, lime, maple, oak, plane tree, poplar, robinia, walnut or yellow poplar, plywood consisting solely of sheets of wood <= 6 mm thick, sheets of compressed wood, cellular wood panels, inlaid wood and sheets identifiable as furniture components)	10.00%	EIF	
4412.99.85	Veneered panels and similar laminated wood not containing layers of particle board and without blockboard, laminboard or battenboard (excl. those containing at least one outer ply of non-coniferous wood, of bamboo, plywood consisting solely of sheets of wood <= 6 mm thick, sheets of compressed wood, cellular wood panels, inlaid wood and sheets identifiable as furniture components)	10.00%	EIF	
4413.00.00	Metallised wood and other densified wood in blocks, plates, strips or profile shapes	0.00%	EIF	
4414.00.10	Wooden frames for paintings, photographs, mirrors or similar objects, of tropical wood "okoumé, obeche, sapelli, sipo, acajou d'Afrique, makoré, iroko, tiama, mansonina, ilomba, dibétou, limba, azobé, dark red meranti, light red meranti, meranti bakau, white lauan, white meranti, white seraya, yellow meranti, alan, keruing, ramin, kapur, teak, jongkong, merbau, jelutong, kempas, virola, mahogany "Swietenia spp.", imbuia, balsa, palissandre de Rio, palissandre du Brésil and palissandre de Rose"	2.00%	EIF	
4414.00.90	Wooden frames for paintings, photographs, mirrors or similar objects (excl. of tropical wood "okoumé, obeche, sapelli, sipo, acajou d'Afrique, makoré, iroko, tiama, mansonina, ilomba, dibétou, limba, azobé, dark red meranti, light red meranti, meranti bakau, white lauan, white meranti, white seraya, yellow meranti, alan,	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	keruing, ramin, kapur, teak, jongkong, merbau, jelutong, kempas, virola, mahogany [Swietenia spp.], imbuia, balsa, palissandre de Rio, palissandre du Brésil and palissandre de Rose")			
4415.10.10	Cases, boxes, crates, drums and similar packings, of wood	0.00%	EIF	
4415.10.90	Cable drums of wood	0.00%	EIF	
4415.20.20	Pallets and pallet collars, of wood	0.00%	EIF	
4415.20.90	Box pallets and other load boards, of wood (excl. containers specially designed and equipped for one or more modes of transport; flat pallets and pallet collars)	0.00%	EIF	
4416.00.00	Casks, barrels, vats, tubs and other coopers' products parts thereof, of wood, incl. staves	0.00%	EIF	
4417.00.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and shoetrees, of wood (excl. forms used in the manufacture of hats, forms of heading 8480, other machines and machine components, of wood)	0.00%	EIF	
4418.10.10	Windows and French windows and their frames, of okoumé, obeche, sapelli, sipo, acajou d'Afrique, makoré, iroko, tiama, mansonia, ilomba, dibétou, limba, azobé, dark red meranti, light red meranti, meranti bakau, white lauan, white meranti, white seraya, yellow meranti, alan, keruing, ramin, kapur, teak, jongkong, merbau, jelutong, kempas, virola, mahogany "Swietenia spp.", imbuia, balsa, palissandre de Rio, palissandre de Para and palissandre de rose	2.00%	EIF	
4418.10.50	Windows and French windows and their frames, of coniferous wood	2.00%	EIF	
4418.10.90	Windows and French windows and their frames, of wood (excl. okoumé, obeche, sapelli, sipo, acajou d'Afrique, makoré, iroko, tiama, mansonia, ilomba, dibétou, limba, azobé, dark red meranti, light red meranti, meranti bakau, white lauan, white meranti, white seraya, yellow meranti, alan, keruing, ramin, kapur, teak, jongkong, merbau, jelutong, kempas, virola, mahogany "Swietenia spp.", imbuia, balsa,	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	palissandre de Rio, palissandre de Para and palissandre de rose, and coniferous wood)			
4418.20.10	Doors and their frames and thresholds, of okoumé, obeche, sapelli, sipo, acajou d'Afrique, makoré, iroko, tiama, mansonia, ilomba, dibétou, limba, azobé, dark red meranti, light red meranti, meranti bakau, white lauan, white meranti, white seraya, yellow meranti, alan, keruing, ramin, kapur, teak, jongkong, merbau, jelutong, kempas, virola, mahogany "Swietenia spp.", imbuia, balsa, palissandre de Rio, palissandre de Para and palissandre de rose	2.00%	EIF	
4418.20.50	Doors and their frames and thresholds, of coniferous wood	0.00%	EIF	
4418.20.80	Doors and their frames and thresholds, of wood (excl. okoumé, obeche, sapelli, sipo, acajou d'Afrique, makoré, iroko, tiama, mansonia, ilomba, dibétou, limba, azobé, dark red meranti, light red meranti, meranti bakau, white lauan, white meranti, white seraya, yellow meranti, alan, keruing, ramin, kapur, teak, jongkong, merbau, jelutong, kempas, virola, mahogany "Swietenia spp.", imbuia, balsa, palissandre de Rio, palissandre de Para and palissandre de rose, and coniferous wood)	0.00%	EIF	
4418.40.00	Wooden shuttering for concrete constructional work (excl. plywood boarding)	0.00%	EIF	
4418.50.00	Shingles and shakes, of wood	0.00%	EIF	
4418.60.00	Posts and beams, of wood	0.00%	EIF	
4418.73.10	Flooring panels for mosaic floors, assembled, of bamboo or with at least the top wear layer of bamboo	2.00%	EIF	
4418.73.90	Flooring panels, assembled, of bamboo or with at least the top wear layer of bamboo (excl. for mosaic floors)	0.00%	EIF	
4418.74.00	Flooring panels for mosaic floors, assembled, of wood other than bamboo	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4418.75.00	Flooring panels, multilayer, assembled, of wood other than bamboo (excl. for mosaic floors)	0.00%	EIF	
4418.79.00	Flooring panels, assembled, of wood other than bamboo (excl. multilayer panels and panels for mosaic floors)	0.00%	EIF	
4418.91.00	Builders' joinery and carpentry, of bamboo (excl. windows, French windows and their frames, doors and their frames and thresholds, posts and beams, assembled flooring panels, wooden shuttering for concrete constructional work, shingles, shakes and prefabricated buildings)	0.00%	EIF	
4418.99.10	Builders' joinery and carpentry, of glue-laminated timber (excl. posts and beams)	0.00%	EIF	
4418.99.90	Builders' joinery and carpentry, of wood, incl. cellular wood panels (excl. of bamboo or of glue-laminated timber, windows, French windows and their frames, doors and their frames and thresholds, posts and beams, assembled flooring panels, wooden shuttering for concrete constructional work, shingles, shakes and prefabricated buildings)	0.00%	EIF	
4419.11.00	Bread boards, chopping boards and similar boards, of bamboo	0.00%	EIF	
4419.12.00	Chopsticks of bamboo	0.00%	EIF	
4419.19.00	Tableware and kitchenware, of bamboo (excl. chopsticks, bread boards, chopping boards and similar boards)	0.00%	EIF	
4419.90.10	Tableware and kitchenware, of tropical wood specified in additional note 2 to Ch 44	0.00%	EIF	
4419.90.90	Tableware and kitchenware, of wood (excl. of bamboo or of tropical wood, interior fittings, ornaments, cooper's products, tableware and kitchenware components of wood, brushes, brooms and hand sieves)	0.00%	EIF	
4420.10.11	Statuettes and other ornaments, of okoumé, obeche, sapelli, sipo, acajou d'Afrique, makoré, iroko, tiam, mansonia, ilomba, dibétou, limba, azobé, dark red meranti, light red meranti, meranti bakau, white lauan, white meranti, white seraya, yellow	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	meranti, alan, keruing, ramin, kapur, teak, jongkong, merbau, jelutong, kempas, virola, mahogany "Swietenia spp.", imbuia, balsa, palissandre de Rio, palissandre de Para and palissandre de rose (excl. wood marquetry and inlaid wood)			
4420.10.19	Statuettes and other ornaments, of wood (excl. okoumé, obeche, sapelli, sipo, acajou d'Afrique, makoré, iroko, tiama, mansonia, ilomba, dibétou, limba, azobé, dark red meranti, light red meranti, meranti bakau, white lauan, white meranti, white seraya, yellow meranti, alan, keruing, ramin, kapur, teak, jongkong, merbau, jelutong, kempas, virola, mahogany [Swietenia spp.], imbuia, balsa, palissandre de Rio, palissandre du Brésil and palissandre de Rose; wood marquetry and inlaid wood)	0.00%	EIF	
4420.90.10	Wood marquetry and inlaid wood (excl. statuettes and other ornaments, articles of furniture, lamps and lighting fittings and parts thereof)	4.00%	EIF	
4420.90.91	Caskets and cases for jewellery or cutlery, and similar articles and articles of furniture of okoumé, obeche, sapelli, sipo, acajou d'Afrique, makoré, iroko, tiama, mansonia, ilomba, dibétou, limba, azobé, dark red meranti, light red meranti, meranti bakau, white lauan, white meranti, white seraya, yellow meranti, alan, keruing, ramin, kapur, teak, jongkong, merbau, jelutong, kempas, virola, mahogany (Swietenia spp.), imbuia, balsa, palissandre de Rio, palissandre de Para and palissandre de Rose	2.00%	EIF	
4420.90.99	Caskets and cases for jewellery or cutlery, and similar articles and articles of furniture (excl. okoumé, obeche, sapelli, sipo, acajou d'Afrique, makoré, iroko, tiama, mansonia, ilomba, dibétou, limba, azobé, dark red meranti, light red meranti, meranti bakau, white lauan, white meranti, white seraya, yellow meranti, alan, keruing, ramin, kapur, teak, jongkong, merbau, jelutong, kempas, virola, mahogany "Swietenia spp.", imbuia, balsa, palissandre de Rio, palissandre de Para and	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	palissandre de Rose; statuettes and other ornaments, wood marquetry and inlaid wood, articles of furniture, lamps and lighting fittings and parts thereof)			
4421.10.00	Clothes hangers of wood	0.00%	EIF	
4421.91.00	Articles of bamboo, n.e.s.	0.00%	EIF	
4421.99.10	Articles of fibreboard, n.e.s.	0.00%	EIF	
4421.99.91	Coffins of wood (excl. of fibreboard)	0.00%	EIF	
4421.99.99	Articles of wood, n.e.s.	0.00%	EIF	
4501.10.00	Natural cork, raw or simply prepared "merely surface-worked or otherwise cleaned"	0.00%	EIF	
4501.90.00	Cork waste; crushed, powdered or ground cork	0.00%	EIF	
4502.00.00	Natural cork, debarked or roughly squared, or in square or rectangular blocks, plates, sheets or strip, incl. sharp-edged blanks for corks or stoppers	0.00%	EIF	
4503.10.10	Corks and stoppers, cylindrical, of natural cork	0.00%	EIF	
4503.10.90	Corks and stoppers of all types, incl. round-edged blanks (excl. cylindrical)	0.00%	EIF	
4503.90.00	Articles of natural cork (excl. cork in square or rectangular blocks, plates, sheets or strips; corks, stoppers and cork blanks; footwear and parts thereof; insoles, whether or not removable; headgear and parts thereof; plugs and dividers for shotgun cartridges; toys, games and sports equipment and parts thereof)	0.00%	EIF	
4504.10.11	Corks and stoppers, cylindrical, for sparkling wine, of agglomerated cork, incl. those with discs of natural cork	0.00%	EIF	
4504.10.19	Corks and stoppers, cylindrical, of agglomerated cork (excl. such products for sparkling wine)	0.00%	EIF	
4504.10.91	Tiles of any shape, blocks, plates, sheets and strip, solid cylinders, incl. discs, of agglomerated cork, with a binding substance (excl. corks and stoppers)	0.00%	EIF	
4504.10.99	Tiles of any shape, blocks, plates, sheets and strip, solid cylinders, incl. discs, of agglomerated cork, without binding substance (excl. corks and stoppers)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4504.90.20	Corks and stoppers, of agglomerated cork (excl. cylindrical)	0.00%	EIF	
4504.90.80	Agglomerated cork, with or without a binding substance, and articles of agglomerated cork (excl. footwear and parts thereof, insoles, whether or not removable; headgear and parts thereof; plugs and dividers for shotgun cartridges; toys, games and sports equipment and parts thereof; blocks, plates, sheets or strips; tiles of any shape; solid cylinders, incl. discs; corks and stoppers)	0.00%	EIF	
4601.21.10	Mats, matting and screens, flat-woven or bound together in parallel, of plaits or similar products of plaiting materials of bamboo, worked lengthwise	0.00%	EIF	
4601.21.90	Mats, matting and screens, of bamboo plaiting materials, flat-woven or bound together in parallel (excl. those of plaits or similar products of plaiting materials worked lengthwise)	0.00%	EIF	
4601.22.10	Mats, matting and screens, flat-woven or bound together in parallel, of plaits or similar products of plaiting materials of rattan, worked lengthwise	0.00%	EIF	
4601.22.90	Mats, matting and screens, of rattan plaiting materials, flat-woven or bound together in parallel (excl. those of plaits or similar products of plaiting materials worked lengthwise)	0.00%	EIF	
4601.29.10	Mats, matting and screens, of vegetable plaiting materials, flat-woven or bound together in parallel, of plaits or similar products of plaiting materials worked lengthwise (excl. of bamboo and rattan)	0.00%	EIF	
4601.29.90	Mats, matting and screens, of vegetable plaiting materials, flat-woven or bound together in parallel (excl. of bamboo and rattan and those of plaits or similar products of plaiting materials worked lengthwise)	0.00%	EIF	
4601.92.05	Plaits and similar products of bamboo plaiting materials worked lengthwise, whether or not assembled into strips (excl. mats, matting and screens; twine, cord and rope; parts of footwear or headgear)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4601.92.10	Plaiting materials, plaits and similar products of bamboo plaiting materials, flat-woven or bound together in parallel, made of plaits or similar plaiting materials worked lengthwise (excl. mats, matting and screens; wallcoverings of heading 4814; parts of footwear or headgear)	0.00%	EIF	
4601.92.90	Plaiting materials, plaits and similar products of bamboo plaiting materials, flat-woven or bound together in parallel (excl. those of plaits or similar products of plaiting materials worked lengthwise; mats, matting and screens; wallcoverings of heading 4814; parts of footwear or headgear)	0.00%	EIF	
4601.93.05	Plaits and similar products of rattan plaiting materials worked lengthwise, whether or not assembled into strips (excl. twine, cord and rope; parts of footwear or headgear)	0.00%	EIF	
4601.93.10	Plaiting materials, plaits and similar products of rattan materials, flat-woven or bound together in parallel, made of plaits or similar plaiting materials worked lengthwise (excl. mats, matting and screens; wallcoverings of heading 4814; parts of footwear or headgear)	0.00%	EIF	
4601.93.90	Plaiting materials, plaits and similar products of rattan plaiting materials, flat-woven or bound together in parallel (excl. those of plaits or similar products of plaiting materials worked lengthwise; mats, matting and screens; wallcoverings of heading 4814; parts of footwear or headgear)	0.00%	EIF	
4601.94.05	Plaits and similar products of vegetable plaiting materials worked lengthwise, whether or not assembled into strips (excl. of bamboo and rattan, and twine, cord and rope; parts of footwear or headgear)	0.00%	EIF	
4601.94.10	Plaiting materials, plaits and similar products of vegetable materials, flat-woven or bound together in parallel, made of plaits or similar plaiting materials worked lengthwise (excl. of bamboo and rattan; mats, matting and screens; wallcoverings of heading 4814; parts of footwear or headgear)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4601.94.90	Plaiting materials, plaits and similar products of vegetable plaiting materials, flat-woven or bound together in parallel (excl. of bamboo and rattan; those of plaits or similar products of plaiting materials worked lengthwise; mats, matting and screens; wallcoverings of heading 4814; parts of footwear or headgear)	0.00%	EIF	
4601.99.05	Plaits and similar products of non-vegetable plaiting materials worked lengthwise, whether or not assembled into strips (excl. twine, cord and rope; parts of footwear or headgear)	0.00%	EIF	
4601.99.10	Plaiting materials, plaits and similar products of non-vegetable plaiting materials, flat-woven or bound together in parallel, made of plaits or similar plaiting materials worked lengthwise (excl. wallcoverings of heading 4814; parts of footwear or headgear)	0.00%	EIF	
4601.99.90	Plaiting materials, plaits and similar products of non-vegetable materials, flat-woven or bound together in parallel (excl. those made of plaits or similar products of plaiting materials worked lengthwise; wallcoverings of heading 4814; parts of footwear or headgear)	0.00%	EIF	
4602.11.00	Basketwork, wickerwork and other articles, made directly to shape from bamboo plaiting materials or made up from goods of bamboo plaiting materials of heading 4601, and articles of loofah (excl. wallcoverings of heading 4814; twine, cord and rope; footwear and headgear and parts thereof; vehicles and vehicle superstructures; goods of chapter 94, e.g. furniture, lighting fixtures)	2.00%	EIF	
4602.12.00	Basketwork, wickerwork and other articles, made directly to shape from rattan plaiting materials or made up from goods of rattan plaiting materials of heading 4601, and articles of loofah (excl. wallcoverings of heading 4814; twine, cord and rope; footwear and headgear and parts thereof; vehicles and vehicle superstructures; goods of chapter 94, e.g. furniture, lighting fixtures)	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4602.19.10	Bottle envelopes made directly from straw or from vegetable plaiting materials of heading 4601 (excl. of bamboo and rattan)	0.00%	EIF	
4602.19.90	Basketwork, wickerwork and other articles, made directly to shape from vegetable plaiting materials or from goods of vegetable materials of heading 4601, and articles of loofah (excl. of bamboo and rattan; bottle envelopes of straw, wallcoverings of heading 4814; twine, cord and rope; footwear and headgear and parts thereof; vehicles and vehicle superstructures; goods of chapter 94, e.g. furniture, lighting fixtures)	2.00%	EIF	
4602.90.00	Basketwork, wickerwork and other articles, made directly to shape from non-vegetable plaiting materials or made up from goods of non-vegetable plaiting materials of heading 4601 (excl. wallcoverings of heading 4814; twine, cord and rope; footwear and headgear and parts thereof; vehicles and vehicle superstructures; goods of chapter 94, e.g. furniture, lighting fixtures)	4.00%	EIF	
4701.00.10	Thermo-mechanical wood pulp, not chemically treated	0.00%	EIF	
4701.00.90	Mechanical wood pulp, not chemically treated (excl. thermo-mechanical wood pulp)	0.00%	EIF	
4702.00.00	Chemical wood pulp, dissolving grades	0.00%	EIF	
4703.11.00	Unbleached coniferous chemical wood pulp, soda or sulphate (excl. dissolving grades)	0.00%	EIF	
4703.19.00	Unbleached non-coniferous chemical wood pulp, soda or sulphate (excl. dissolving grades)	0.00%	EIF	
4703.21.00	Semi-bleached or bleached coniferous chemical wood pulp, soda or sulphate (excl. dissolving grades)	0.00%	EIF	
4703.29.00	Semi-bleached or bleached non-coniferous chemical wood pulp, soda or sulphate (excl. dissolving grades)	0.00%	EIF	
4704.11.00	Unbleached coniferous chemical wood pulp, sulphite (excl. dissolving grades)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4704.19.00	Unbleached non-coniferous chemical wood pulp, sulphite (excl. dissolving grades)	0.00%	EIF	
4704.21.00	Semi-bleached or bleached coniferous chemical wood pulp, sulphite (excl. dissolving grades)	0.00%	EIF	
4704.29.00	Semi-bleached or bleached non-coniferous chemical wood pulp, sulphite (excl. dissolving grades)	0.00%	EIF	
4705.00.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes	0.00%	EIF	
4706.10.00	Pulp of cotton linters	0.00%	EIF	
4706.20.00	Pulps of fibres derived from recovered "waste and scrap" paper or paperboard	0.00%	EIF	
4706.30.00	Pulps of fibrous cellulosic bamboo material	0.00%	EIF	
4706.91.00	Mechanical pulp of fibrous cellulosic material (excl. that of bamboo, wood, cotton linters and fibres derived from recovered [waste and scrap] paper or paperboard)	0.00%	EIF	
4706.92.00	Chemical pulp of fibrous cellulosic material (excl. that of bamboo, wood, cotton linters and fibres derived from recovered [waste and scrap] paper or paperboard)	0.00%	EIF	
4706.93.00	Semi-chemical pulp of fibrous cellulosic material (excl. that of bamboo, wood, cotton linters and fibres derived from recovered [waste and scrap] paper or paperboard)	0.00%	EIF	
4707.10.00	Recovered "waste and scrap" paper or paperboard of unbleached kraft paper, corrugated paper or corrugated paperboard	0.00%	EIF	
4707.20.00	Recovered "waste and scrap" paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	0.00%	EIF	
4707.30.10	Old and unsold newspapers and magazines, telephone directories, brochures and printed advertising material	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4707.30.90	"Waste and scrap" of paper or paperboard made mainly of mechanical pulp (excl. old and unsold newspapers and magazines, telephone directories, brochures and printed advertising material)	0.00%	EIF	
4707.90.10	Unsorted, recovered "waste and scrap" paper or paperboard (excl. paper wool)	0.00%	EIF	
4707.90.90	Sorted, recovered "waste and scrap" paper or paperboard (excl. waste and scrap of unbleached kraft paper or kraft paperboard, or of corrugated paper or corrugated paperboard, that of paper or paperboard made mainly of bleached chemical pulp not coloured in the mass, that of paper or paperboard made mainly of mechanical pulp, and paper wool)	0.00%	EIF	
4801.00.00	Newsprint as specified in Note 4 to chapter 48, in rolls of a width > 28 cm or in square or rectangular sheets with one side > 28 cm and the other side > 15 cm in the unfolded state	0.00%	EIF	
4802.10.00	Handmade paper and paperboard of any size or shape	0.00%	EIF	
4802.20.00	Paper and paperboard of a kind used as a base for photosensitive, heat-sensitive or electrosensitive paper and paperboard, uncoated, in rolls or in square or rectangular sheets, of any size	0.00%	EIF	
4802.40.10	Wallpaper base, uncoated, not containing fibres obtained by a mechanical process or of which <= 10% by weight of the total fibre content consists of such fibres	0.00%	EIF	
4802.40.90	Wallpaper base, uncoated, of which > 10% by weight of the total fibre content consists of fibres obtained by a mechanical process	0.00%	EIF	
4802.54.00	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in rolls or in square or rectangular sheets, of any size, not containing fibres obtained by a mechanical or chemi-mechanical process or of which <= 10% by weight of the total fibre content consists of such fibres, weighing < 40 g/m ² , n.e.s.	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4802.55.15	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in rolls of any size, not containing fibres obtained by a mechanical or chemi-mechanical process or of which $\leq 10\%$ by weight of the total fibre content consists of such fibres, and weighing ≥ 40 g but < 60 g/m ² , n.e.s.	0.00%	EIF	
4802.55.25	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in rolls of any size, not containing fibres obtained by a mechanical or chemi-mechanical process or of which $\leq 10\%$ by weight of the total fibre content consists of such fibres, and weighing ≥ 60 g but < 75 g/m ² , n.e.s.	0.00%	EIF	
4802.55.30	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in rolls of any size, not containing fibres obtained by a mechanical or chemi-mechanical process or of which $\leq 10\%$ by weight of the total fibre content consists of such fibres, and weighing ≥ 75 g but < 80 g/m ² , n.e.s.	0.00%	EIF	
4802.55.90	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in rolls of any size, not containing fibres obtained by a mechanical or chemi-mechanical process or of which $\leq 10\%$ by weight of the total fibre content consists of such fibres, and weighing ≥ 80 g but ≤ 150 g/m ² , n.e.s.	0.00%	EIF	
4802.56.20	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in rectangular sheets with one side measuring 297 mm and the other side 210 mm "A4-format", not containing fibres obtained by a mechanical or chemi-mechanical process or of which $\leq 10\%$ by weight of the total fibre content consists of such fibres, and weighing 40 g to 150 g/m ² , n.e.s.	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4802.56.80	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in square or rectangular sheets with one side \leq 435 mm and the other side \leq 297 mm in the unfolded state, not containing fibres obtained by a mechanical or chemi-mechanical process or of which \leq 10% by weight of the total fibre content consists of such fibres, and weighing 40 g to 150 g/m ² , n.e.s. (excl. with one side measuring 297 mm and the other side 210 mm in the unfolded state "A4-format")	0.00%	EIF	
4802.57.00	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in square or rectangular sheets with one side $>$ 435 mm or with one side \leq 435 mm and the other side $>$ 297 mm in the unfolded state, not containing fibres obtained by a mechanical or chemi-mechanical process or of which \leq 10% by weight of the total fibre content consists of such fibres, and weighing 40 g to 150 g/m ² , n.e.s.	0.00%	EIF	
4802.58.10	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in rolls of any size, not containing fibres obtained by a mechanical or chemi-mechanical process or of which \leq 10% by weight of the total fibre content consists of such fibres, weighing $>$ 150 g/m ² , n.e.s.	0.00%	EIF	
4802.58.90	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in square or rectangular sheets of any size, not containing fibres obtained by a mechanical or chemi-mechanical process or of which \leq 10% by weight of the total fibre content consists of such fibres, weighing $>$ 150 g/m ² , n.e.s.	0.00%	EIF	
4802.61.15	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in rolls of	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	any size, weighing < 72 g/m ² and of which > 50% by weight of the total fibre content consists of fibres obtained by a mechanical process, n.e.s.			
4802.61.80	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in rolls of any size, of which > 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process, n.e.s. (excl. products weighing < 72 g/m ² and of which > 50% by weight of the total fibre content consists of fibres obtained by a mechanical process)	0.00%	EIF	
4802.62.00	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in square or rectangular sheets with one side <= 435 mm and the other side <= 297 mm in the unfolded state, of which > 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process, n.e.s.	0.00%	EIF	
4802.69.00	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in square or rectangular sheets with one side > 435 mm or with one side <= 435 mm and the other side > 297 mm in the unfolded state, of which > 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process, n.e.s.	0.00%	EIF	
4803.00.10	Cellulose wadding in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state	0.00%	EIF	
4803.00.31	Creped paper for household or sanitary purposes and webs of cellulose fibres "tissues", in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing <= 25 g/m ² per ply	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4803.00.39	Creped paper for household or sanitary purposes and webs of cellulose fibres "tissues", in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing > 25 g/m ² per ply	0.00%	EIF	
4803.00.90	Toilet or facial tissue stock, towel or napkin stock and similar paper for household or sanitary purposes, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state (excl. cellulose wadding, creped paper and webs of cellulose fibres "tissues")	0.00%	EIF	
4804.11.11	Unbleached kraftliner, uncoated, in rolls of a width > 36 cm, containing >= 80% coniferous wood sulphate or soda pulp by weight in relation to the total fibre content and weighing < 150 g/m ² (excl. goods of heading 4802 and 4803)	0.00%	EIF	
4804.11.15	Unbleached kraftliner, uncoated, in rolls of a width > 36 cm, containing >= 80% coniferous wood sulphate or soda pulp by weight in relation to the total fibre content and weighing >= 150 g to < 175 g/m ² (excl. goods of heading 4802 and 4803)	0.00%	EIF	
4804.11.19	Unbleached kraftliner, uncoated, in rolls of a width > 36 cm, containing >= 80% coniferous wood sulphate or soda pulp by weight in relation to the total fibre content and weighing >= 175 g/m ² (excl. goods of heading 4802 and 4803)	0.00%	EIF	
4804.11.90	Unbleached kraftliner, uncoated, in rolls of a width > 36 cm (excl. that containing > 80% coniferous wood sulphate or soda pulp by weight in relation to the total fibre content and goods of heading 4802 and 4803)	0.00%	EIF	
4804.19.12	Kraftliner, uncoated, in rolls of a width > 36 cm, containing >= 80% coniferous wood sulphate or soda pulp by weight in relation to the total fibre content,	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	comprising one or more unbleached plies and a bleached, semi-bleached or coloured outer ply, weighing < 175 g/m ² (excl. goods of heading 4802 and 4803)			
4804.19.19	Kraftliner, uncoated, in rolls of a width > 36 cm, containing >= 80% coniferous wood sulphate or soda pulp by weight in relation to the total fibre content, comprising one or more unbleached plies and a bleached, semi-bleached or coloured outer ply, weighing >= 175 g/m ² (excl. goods of heading 4802 and 4803)	0.00%	EIF	
4804.19.30	Kraftliner, uncoated, in rolls of a width > 36 cm, containing >= 80% coniferous wood sulphate or soda pulp by weight in relation to the total fibre content (excl. unbleached or kraftliner comprising one or more unbleached plies and a bleached, semi-bleached or coloured outer ply, and goods of heading 4802 and 4803)	0.00%	EIF	
4804.19.90	Kraftliner, uncoated, in rolls of a width > 36 cm (excl. unbleached, kraftliner containing >= 80% coniferous wood sulphate or soda pulp by weight in relation to the total fibre content, and goods of heading 4802 and 4803)	0.00%	EIF	
4804.21.10	Unbleached sack kraft paper, uncoated, in rolls of a width > 36 cm, containing >= 80% coniferous wood sulphate or soda pulp by weight in relation to the total fibre content (excl. goods of heading 4802, 4803 or 4808)	0.00%	EIF	
4804.21.90	Unbleached sack kraft paper, uncoated, in rolls of a width > 36 cm (excl. kraft paper containing >= 80% coniferous wood sulphate or soda pulp by weight in relation to the total fibre content, and goods of heading 4802, 4803 or 4808)	0.00%	EIF	
4804.29.10	Sack kraft paper, uncoated, in rolls of a width > 36 cm, containing >= 80% coniferous wood sulphate or soda pulp by weight in relation to the total fibre content (excl. unbleached, and goods of heading 4802, 4803 or 4808)	0.00%	EIF	
4804.29.90	Sack kraft paper, uncoated, in rolls of a width > 36 cm (excl. unbleached, kraft paper containing >= 80% coniferous wood sulphate or soda pulp by weight in relation to the total fibre content, and goods of heading 4802, 4803 or 4808)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4804.31.51	Unbleached kraft insulating paper for electro-technical purposes, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing <= 150 g/m ² , containing >= 80% coniferous wood sulphate or soda pulp by weight in relation to the total fibre content (excl. kraftliner and sack kraft paper)	0.00%	EIF	
4804.31.58	Unbleached kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing <= 150 g/m ² , containing >= 80% coniferous wood sulphate or soda pulp by weight of total fibre content (excl. kraft insulating paper for electro-technical purposes; goods of heading 4802, 4803 or 4808)	0.00%	EIF	
4804.31.80	Unbleached kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing <= 150 g/m ² (excl. kraft paper containing >= 80% coniferous wood sulphate or soda pulp by weight of total fibre content; kraftliner and sack kraft paper; goods of heading 4802, 4803 or 4808)	0.00%	EIF	
4804.39.51	Kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing <= 150 g/m ² , uniformly bleached in the mass, containing >= 80% coniferous wood sulphate or soda pulp by weight of total fibre content (excl. as used in the manufacture of paper yarn of heading 5308 and 5607; kraft insulating paper for electro-technical purposes; goods of heading 4802, 4803 or 4808)	0.00%	EIF	
4804.39.58	Kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing <= 150 g/m ² , containing >= 80% coniferous wood sulphate or soda pulp by weight in relation to the total fibre content (excl. unbleached or uniformly	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	bleached in the mass; kraftliner, sack kraft paper and goods of heading 4802, 4803 or 4808)			
4804.39.80	Kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing <= 150 g/m ² (excl. unbleached and that containing >= 80% coniferous wood sulphate or soda pulp by weight in relation to the total fibre content, kraftliner, sack kraft paper; goods of heading 4802, 4803 or 4808)	0.00%	EIF	
4804.41.91	Unbleached saturating kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing > 150 g to < 225 g/m ²	0.00%	EIF	
4804.41.98	Unbleached kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing > 150 g to < 225 g/m ² (excl. saturating kraft paper, kraftliner, sack kraft paper and goods of heading 4802, 4803 or 4808)	0.00%	EIF	
4804.42.00	Kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing > 150 g to < 225 g/m ² , bleached uniformly in the mass, containing > 95% chemically processed wood fibre by weight in relation to the total fibre content (excl. kraftliner, sack kraft paper and goods of heading 4802, 4803 or 4808)	0.00%	EIF	
4804.49.00	Kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing > 150 g to < 225 g/m ² (excl. unbleached, bleached uniformly in the mass and containing > 95% chemically processed wood fibre by weight in relation to the total fibre content, kraftliner, sack kraft paper and goods of heading 4802, 4803 or 4808)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4804.51.00	Unbleached kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing ≥ 225 g/m ² (excl. kraftliner, sack kraft paper and goods of heading 4802, 4803 or 4808)	0.00%	EIF	
4804.52.00	Kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing ≥ 225 g/m ² , bleached uniformly in the mass, containing > 95% chemically processed wood fibre by weight in relation to the total fibre content (excl. kraftliner, sack kraft paper and goods of heading 4802, 4803 or 4808)	0.00%	EIF	
4804.59.10	Kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing ≥ 225 g/m ² , containing $\geq 80\%$ coniferous wood sulphate or soda pulp by weight in relation to the total fibre content (excl. unbleached or bleached uniformly in the mass and containing > 95% chemically prepared wood fibre by weight in relation to the total fibre content)	0.00%	EIF	
4804.59.90	Kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing ≥ 225 g/m ² (excl. unbleached or bleached uniformly in the mass and containing > 95% chemically prepared wood fibre or $\geq 80\%$ coniferous wood sulphate or soda pulp by weight in relation to the total fibre content)	0.00%	EIF	
4805.11.00	Semi-chemical fluting paper, uncoated, in rolls of a width > 36 cm	0.00%	EIF	
4805.12.00	Straw fluting paper, in rolls of a width > 36 cm, weighing ≥ 130 g/m ²	0.00%	EIF	
4805.19.10	Wellenstoff, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4805.19.90	Fluting paper, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state (excl. semi-chemical fluting paper, straw fluting paper and Wellenstoff)	0.00%	EIF	
4805.24.00	Testliner "recycled liner board", uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing <= 150 g/m ²	0.00%	EIF	
4805.25.00	Testliner "recycled liner board", uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing > 150 g/m ²	0.00%	EIF	
4805.30.00	Sulphite wrapping paper, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state	0.00%	EIF	
4805.40.00	Filter paper and paperboard, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state	0.00%	EIF	
4805.50.00	Felt paper and paperboard, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state	0.00%	EIF	
4805.91.00	Paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing <= 150 g/m ² , n.e.s.	0.00%	EIF	
4805.92.00	Paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing > 150 g to < 225 g/m ² , n.e.s.	0.00%	EIF	
4805.93.20	Paper and paperboard made from recovered paper, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing >= 225 g/m ² , n.e.s.	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4805.93.80	Paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing ≥ 225 g/m ² , n.e.s.	0.00%	EIF	
4806.10.00	Vegetable parchment, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state	0.00%	EIF	
4806.20.00	Greaseproof papers, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state	0.00%	EIF	
4806.30.00	Tracing papers, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state	0.00%	EIF	
4806.40.10	Glassine papers in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state	0.00%	EIF	
4806.40.90	Transparent or translucent papers, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state (excl. vegetable parchment, greaseproof papers, tracing papers and glassine papers)	0.00%	EIF	
4807.00.30	Composite paper and paperboard made from recovered paper, whether or not covered with paper, not surface-coated or impregnated, whether or not internally reinforced, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state (excl. that laminated internally with bitumen, tar or asphalt)	0.00%	EIF	
4807.00.80	Composite paper and paperboard, not surface-coated or impregnated, whether or not internally reinforced, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state (excl. that laminated internally with bitumen, tar or asphalt; straw paper and paperboard, whether or not covered with non-straw paper; paper and paperboard made from recovered paper, whether or not coated with paper)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4808.10.00	Corrugated paper and paperboard "with or without glued flat surface sheets", whether or not perforated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state	0.00%	EIF	
4808.40.00	Kraft paper, creped or crinkled, whether or not embossed or perforated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state	0.00%	EIF	
4808.90.00	Paper and paperboard, creped, crinkled, embossed or perforated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state (excl. sack kraft and other kraft paper, and goods of heading 4803)	0.00%	EIF	
4809.20.00	Self-copy paper, whether or not printed, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state (excl. carbon and similar copying papers)	0.00%	EIF	
4809.90.00	Transfer papers, incl. coated or impregnated paper for duplicator stencils or offset plates, whether or not printed, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state (excl. self-copy paper)	0.00%	EIF	
4810.13.00	Paper and paperboard used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which <= 10% by weight of the total fibre content consists of such fibres, coated on one or both sides with kaolin or other inorganic substances, in rolls of any size	0.00%	EIF	
4810.14.00	Paper and paperboard used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which <= 10% by weight of the total fibre content consists of such fibres, coated on one or both sides with kaolin or other inorganic substances, in square or rectangular sheets with one side <= 435 mm and the other side <= 297 mm in the unfolded state	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4810.19.00	Paper and paperboard used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which $\leq 10\%$ by weight of the total fibre content consists of such fibres, coated on one or both sides with kaolin or other inorganic substances, in square or rectangular sheets with one side > 435 mm or with one side ≤ 435 mm and the other side > 297 mm in the unfolded state	0.00%	EIF	
4810.22.00	Lightweight coated paper used for writing, printing or other graphic purposes, total weight ≤ 72 g/m ² , coating weight ≤ 15 g/m ² per side, on a base of which $\geq 50\%$ by weight of the total fibre content consists of fibres obtained by a mechanical process, coated on both sides with kaolin or other inorganic substances, in rolls or in square or rectangular sheets, of any size	0.00%	EIF	
4810.29.30	Paper and paperboard used for writing, printing or other graphic purposes, of which $> 10\%$ by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process, coated on one or both sides with kaolin or other inorganic substances, in rolls of any size (excl. lightweight paper; paper and paperboard for office machines and the like)	0.00%	EIF	
4810.29.80	Paper and paperboard used for writing, printing or other graphic purposes, of which $> 10\%$ by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process, coated on one or both sides with kaolin or other inorganic substances, in square or rectangular sheets of any size (excl. lightweight paper; paper and paperboard for office machines and the like)	0.00%	EIF	
4810.31.00	Kraft paper and paperboard, bleached uniformly throughout the mass and containing $> 95\%$ chemically processed wood fibres by weight in relation to the total fibre content, coated on one or both sides with kaolin or other inorganic substances, in rolls or in square or rectangular sheets, of any size, weighing ≤ 150 g/m ² (excl. that for writing, printing or other graphic purposes)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4810.32.10	Kraft paper and paperboard, bleached uniformly throughout the mass and containing > 95% chemically processed wood fibres by weight in relation to the total fibre content, coated on one or both sides with kaolin, in rolls or in square or rectangular sheets, of any size, weighing > 150 g/m ² (excl. that for writing, printing or other graphic purposes)	0.00%	EIF	
4810.32.90	Kraft paper and paperboard, bleached uniformly throughout the mass and containing > 95% chemically processed wood fibres by weight in relation to the total fibre content, coated on one or both sides with inorganic substances, in rolls or in square or rectangular sheets, of any size, weighing > 150 g/m ² (excl. kraft paper coated with kaolin; paper and paperboard for graphic purposes)	0.00%	EIF	
4810.39.00	Kraft paper and paperboard, coated on one or both sides with kaolin or other inorganic substances, in rolls or in square or rectangular sheets, of any size (excl. that for writing, printing or other graphic purposes; paper and paperboard bleached uniformly in the mass and containing > 95% chemically processed wood fibres by weight in relation to the total fibre content)	0.00%	EIF	
4810.92.10	Multi-ply paper and paperboard, each layer bleached, coated on one or both sides with kaolin or other inorganic substances, in rolls or in square or rectangular sheets, of any size (excl. that for writing, printing or other graphic purposes, kraft paper and paperboard)	0.00%	EIF	
4810.92.30	Multi-ply paper and paperboard, with only one outer layer bleached, coated on one or both sides with kaolin or other inorganic substances, in rolls or in square or rectangular sheets, of any size (excl. that for writing, printing or other graphic purposes, kraft paper and paperboard)	0.00%	EIF	
4810.92.90	Multi-ply paper and paperboard, coated on one or both sides with kaolin or other inorganic substances, in rolls or in square or rectangular sheets, of any size (excl. multi-ply paper and paperboard with each layer bleached, with one bleached outer	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	layer only, paper and paperboard for writing, printing or other graphic purposes, kraft paper and paperboard)			
4810.99.10	Bleached paper and paperboard, coated on one or both sides with kaolin, in rolls or in square or rectangular sheets, of any size (excl. that for writing, printing or other graphic purposes, kraft paper and paperboard, multi-ply paper and paperboard, and with no other coating)	0.00%	EIF	
4810.99.80	Paper and paperboard, coated on one or both sides with inorganic substances, in rolls or in square or rectangular sheets, of any size (excl. bleached paper and paperboard coated with kaolin, paper or paperboard for writing, printing or other graphic purposes, kraft paper and paperboard, multi-ply paper and paperboard, and with no other coating)	0.00%	EIF	
4811.10.00	Tarred, bituminised or asphalted paper and paperboard, in rolls or in square or rectangular sheets, of any size	0.00%	EIF	
4811.41.20	Self-adhesive paper and paperboard, surface-coloured, surface-decorated or printed, in strips, rolls or sheets of a width of <= 10 cm, coated with unvulcanised natural or synthetic rubber	0.00%	EIF	
4811.41.90	Self-adhesive paper and paperboard, surface-coloured, surface-decorated or printed, in rolls or in square or rectangular sheets, of any size (excl. of a width of <= 10 cm coated with unvulcanised natural or synthetic rubber and goods of heading 4810)	0.00%	EIF	
4811.49.00	Gummed or adhesive paper and paperboard, surface-coloured, surface-decorated or printed, in rolls or in square or rectangular sheets, of any size (excl. self-adhesive and goods of heading 4810)	0.00%	EIF	
4811.51.00	Paper and paperboard, surface-coloured, surface-decorated or printed, coated, impregnated or covered with artificial resins or plastics, in rolls or in square or rectangular sheets, of any size, bleached and weighing > 150 g/m ² (excl. adhesives)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4811.59.00	Paper and paperboard, surface-coloured, surface-decorated or printed, coated, impregnated or covered with artificial resins or plastics, in rolls or in square or rectangular sheets, of any size (excl. bleached and weighing > 150 g/m ² , and adhesives)	0.00%	EIF	
4811.60.00	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol, in rolls or in square or rectangular sheets, of any size (excl. goods of heading 4803, 4809 and 4818)	0.00%	EIF	
4811.90.00	Paper, paperboard, cellulose wadding and webs of soft cellulose, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or in square or rectangular sheets, of any size (excl. goods of heading 4803, 4809, 4810 and 4818, and of subheading 4811.10 to 4811.60)	0.00%	EIF	
4812.00.00	Filter blocks, slabs and plates, of paper pulp	0.00%	EIF	
4813.10.00	Cigarette paper in the form of booklets or tubes	0.00%	EIF	
4813.20.00	Cigarette paper in rolls of a width of <= 5 cm	0.00%	EIF	
4813.90.10	Cigarette paper in rolls of a width > 5 cm but <= 15 cm	0.00%	EIF	
4813.90.90	Cigarette paper, whether or not cut to size (excl. in the form of booklets or tubes, and in rolls of a width <= 15 cm)	0.00%	EIF	
4814.20.00	Wallpaper and similar wallcoverings of paper, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured or design-printed or otherwise decorated layer of plastics	0.00%	EIF	
4814.90.10	Wallpaper and similar wallcoverings of paper, consisting of grained, embossed, surface-coloured, design-printed or otherwise surface-decorated or covered with transparent protective plastics	0.00%	EIF	
4814.90.70	Wallpaper and similar wallcoverings of paper, and window transparencies of paper (excl. goods of subheadings 4814.20 and 4814.90.10)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4816.20.00	Self-copy paper, in rolls of a width of ≤ 36 cm or in rectangular or square sheets with no side measuring > 36 cm in the unfolded state, or cut into shapes other than rectangles or squares, whether or not in boxes (excl. carbon or similar copying papers)	0.00%	EIF	
4816.90.00	Copying or transfer papers, in rolls of a width of ≤ 36 cm or in rectangular or square sheets with no side measuring > 36 cm in the unfolded state, or cut into shapes other than rectangles or squares, whether or not in boxes, together with offset plates of paper (excl. self-copy paper)	0.00%	EIF	
4817.10.00	Envelopes of paper or paperboard (excl. letter cards)	0.00%	EIF	
4817.20.00	Letter cards, plain postcards and correspondence cards, of paper or paperboard (excl. those with imprinted postage stamps)	0.00%	EIF	
4817.30.00	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	0.00%	EIF	
4818.10.10	Toilet paper in rolls of a width of ≤ 36 cm, weighing per ply ≤ 25 g/m ²	0.00%	EIF	
4818.10.90	Toilet paper in rolls of a width of ≤ 36 cm, weighing per ply > 25 g/m ²	0.00%	EIF	
4818.20.10	Handkerchiefs, cleansing or facial tissues and towels, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	0.00%	EIF	
4818.20.91	Hand towels of paper pulp, paper, cellulose wadding or webs of cellulose fibres, in rolls of a width ≤ 36 cm	0.00%	EIF	
4818.20.99	Hand towels of paper pulp, paper, cellulose wadding or webs of cellulose fibres (excl. those in rolls of a width ≤ 36 cm)	0.00%	EIF	
4818.30.00	Tablecloths and serviettes of paper pulp, paper, cellulose wadding or webs of cellulose fibres	0.00%	EIF	
4818.50.00	Articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres (excl. footwear and parts thereof, incl. insoles,	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	heel pieces and similar removable products, gaiters and similar products, headgear and parts thereof)			
4818.90.10	Articles of paper pulp, paper, cellulose wadding or webs of cellulose fibre of a kind used for surgical, medical or hygienic purposes (excl. toilet paper, handkerchiefs, cleansing or facial tissues and towels, tablecloths, serviettes, sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, and goods put up for retail sale)	0.00%	EIF	
4818.90.90	Paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width \leq 36 cm, or cut to size or shape; articles of paper pulp, paper, cellulose wadding or webs of cellulose fibres for household, sanitary or hospital use (excl. toilet paper, handkerchiefs, cleansing or facial tissues and towels, tablecloths, serviettes, sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, and articles of a kind used for surgical, medical or hygienic purposes not put up for retail sale)	0.00%	EIF	
4819.10.00	Cartons, boxes and cases, of corrugated paper or paperboard	0.00%	EIF	
4819.20.00	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	0.00%	EIF	
4819.30.00	Sacks and bags, of paper, paperboard, cellulose wadding or webs of cellulose fibres, having a base of a width of \geq 40 cm	0.00%	EIF	
4819.40.00	Sacks and bags, incl. cones, of paper, paperboard, cellulose wadding or webs of cellulose fibres (excl. those having a base of a width of \geq 40 cm, and record sleeves)	0.00%	EIF	
4819.50.00	Packing containers, incl. record sleeves, of paper, paperboard, cellulose wadding or webs of cellulose fibres (excl. cartons, boxes and cases, of corrugated paper or paperboard, folding cartons, boxes and cases, of uncorrugated paper or paperboard, sacks and bags)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4819.60.00	Box files, letter trays, storage boxes and similar articles, of paperboard, of a kind used in offices, shops or the like (excl. packing containers)	0.00%	EIF	
4820.10.10	Registers, account books, order books and receipt books, of paper or paperboard	0.00%	EIF	
4820.10.30	Notebooks, letter pads and memorandum pads, without calendars, of paper or paperboard	0.00%	EIF	
4820.10.50	Diaries with calendars, of paper or paperboard	0.00%	EIF	
4820.10.90	Writing pads and the like, of paper or paperboard	0.00%	EIF	
4820.20.00	Exercise books of paper or paperboard	0.00%	EIF	
4820.30.00	Binders (other than book covers), folders and file covers, of paper or paperboard	0.00%	EIF	
4820.40.00	Manifold business forms and interleaved carbon sets, of paper or paperboard	0.00%	EIF	
4820.50.00	Albums for samples or collections, of paper or paperboard	0.00%	EIF	
4820.90.00	Blotting pads and similar articles of stationery, of paper and paperboard, and book covers of paper or paperboard (excl. registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries, exercise books, binders, folders, file covers, manifold business forms and interleaved carbon sets, and albums for samples or for collections)	0.00%	EIF	
4821.10.10	Self-adhesive paper or paperboard labels of all kinds, printed	0.00%	EIF	
4821.10.90	Paper or paperboard labels of all kinds, printed (excl. self-adhesive)	0.00%	EIF	
4821.90.10	Self-adhesive paper or paperboard labels of all kinds, non-printed	0.00%	EIF	
4821.90.90	Paper or paperboard labels of all kinds, non-printed (excl. self-adhesive)	0.00%	EIF	
4822.10.00	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard, whether or not perforated or hardened, for winding textile yarn	0.00%	EIF	
4822.90.00	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard, whether or not perforated or hardened (excl. those for winding textile yarn)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4823.20.00	Filter paper and paperboard, in strips or rolls of a width ≤ 36 cm, in rectangular or square sheets, of which no side > 36 cm in the unfolded state, or cut to shape other than rectangular or square	0.00%	EIF	
4823.40.00	Rolls, sheets and dials, printed for self-recording apparatus, in rolls of a width ≤ 36 cm, in rectangular or square sheets of which no side > 36 cm in the unfolded state, or cut into dials	0.00%	EIF	
4823.61.00	Trays, dishes, plates, cups and the like, of bamboo paper or bamboo paperboard	0.00%	EIF	
4823.69.10	Trays, dishes and plates, of paper or paperboard (excl. of bamboo paper or bamboo paperboard)	0.00%	EIF	
4823.69.90	Cups and the like, of paper or paperboard (excl. of bamboo paper or bamboo paperboard, and trays, dishes and plates)	0.00%	EIF	
4823.70.10	Trays and boxes for packing eggs, of moulded paper pulp	0.00%	EIF	
4823.70.90	Moulded or pressed articles of paper pulp, n.e.s.	0.00%	EIF	
4823.90.40	Paper and paperboard used for writing, printing or other graphic purposes, n.e.s.	0.00%	EIF	
4823.90.85	Paper, paperboard, cellulose wadding and webs of cellulose fibres, in strips or rolls of a width ≤ 36 cm, in rectangular or square sheets, of which no side > 36 cm in the unfolded state, or cut to shape other than rectangular or square, and articles of paper pulp, paper, cellulose wadding or webs of cellulose fibres, n.e.s.	0.00%	EIF	
4901.10.00	Printed books, brochures and similar printed matter, in single sheets, whether or not folded (excl. periodicals and publications which are essentially devoted to advertising)	0.00%	EIF	
4901.91.00	Dictionaries and encyclopaedias, and serial instalments thereof	0.00%	EIF	
4901.99.00	Printed books, brochures and similar printed matter (excl. those in single sheets; dictionaries, encyclopaedias, periodicals and publications which are essentially devoted to advertising)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4902.10.00	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material, appearing at least four times a week	0.00%	EIF	
4902.90.00	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material (excl. those appearing at least four times a week)	0.00%	EIF	
4903.00.00	Children's picture, drawing or colouring books	0.00%	EIF	
4904.00.00	Music, printed or in manuscript, whether or not bound or illustrated	0.00%	EIF	
4905.10.00	Globes, printed (excl. relief globes)	0.00%	EIF	
4905.91.00	Maps and hydrographic or similar charts of all kinds, incl. atlases and topographical plans, printed and in book form (excl. globes, and maps and plans, in relief)	0.00%	EIF	
4905.99.00	Maps and hydrographic or similar charts of all kinds, incl. atlases, wall maps and topographical plans, printed (excl. those in book form, and maps, plans and globes, in relief)	0.00%	EIF	
4906.00.00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; handwritten texts; photographic reproductions on sensitised paper and carbon copies of the foregoing	0.00%	EIF	
4907.00.10	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value	0.00%	EIF	
4907.00.30	Banknotes	0.00%	EIF	
4907.00.90	Stamp-impressed paper; cheque forms; stock, share or bond certificates and similar documents	0.00%	EIF	
4908.10.00	Transfers "decalcomanias", vitrifiable	0.00%	EIF	
4908.90.00	Transfers "decalcomanias" (excl. vitrifiable)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
4909.00.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	0.00%	EIF	
4910.00.00	Calendars of any kinds, printed, incl. calendars blocks	0.00%	EIF	
4911.10.10	Commercial catalogues	0.00%	EIF	
4911.10.90	Trade advertising material and the like (other than commercial catalogues)	0.00%	EIF	
4911.91.00	Pictures, prints and photographs, n.e.s.	0.00%	EIF	
4911.99.00	Printed matter, n.e.s.	0.00%	EIF	
5001.00.00	Silkworm cocoons suitable for reeling	0.00%	EIF	
5002.00.00	Raw silk "non-thrown"	0.00%	EIF	
5003.00.00	Silk waste, incl. cocoons unsuitable for reeling, yarn waste and garnetted stock	0.00%	EIF	
5004.00.10	Silk yarn, unbleached, scoured or bleached (excl. that spun from silk waste and that put up for retail sale)	0.00%	EIF	
5004.00.90	Silk yarn (excl. unbleached, scoured or bleached, that spun from silk waste and that put up for retail sale)	0.00%	EIF	
5005.00.10	Yarn spun from silk waste, unbleached, scoured or bleached (excl. that put up for retail sale)	0.00%	EIF	
5005.00.90	Yarn spun from silk waste (excl. unbleached, scoured or bleached, or put up for retail sale)	0.00%	EIF	
5006.00.10	Silk yarn, put up for retail sale (excl. yarn spun from silk waste)	0.00%	EIF	
5006.00.90	Yarn spun from noil or other silk waste, put up for retail sale; silkworm gut	0.00%	EIF	
5007.10.00	Woven fabrics of noil silk	2.00%	EIF	
5007.20.11	Crêpes, containing \geq 85% silk or silk waste by weight, unbleached, scoured or bleached	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5007.20.19	Crêpes, containing \geq 85% silk or silk waste by weight (excl. unbleached, scoured or bleached)	6.00%	EIF	
5007.20.21	Pongee, habutai, honan, shantung, corah and similar far eastern fabrics, wholly of silk, plain-woven, unbleached or not further processed than scoured (excl. those mixed with noil or other silk waste or with other textile materials)	4.00%	EIF	
5007.20.31	Pongee, habutai, honan, shantung, corah and similar far eastern fabrics, wholly of silk, plain-woven (excl. unbleached or not further processed than scoured, and those mixed with noil or other silk waste or with other textile materials)	6.00%	EIF	
5007.20.39	Pongee, habutai, honan, shantung, corah and similar far eastern fabrics, wholly of silk (excl. plain-woven and those mixed with noil or other silk waste or with other textile materials)	6.00%	EIF	
5007.20.41	Diaphanous fabrics "open weave" containing \geq 85% silk or silk waste by weight	6.00%	EIF	
5007.20.51	Densely-woven fabrics containing \geq 85% silk or silk waste by weight, unbleached, scoured or bleached (excl. crêpes, and pongee, habutai, honan, shantung, corah and similar far eastern fabrics wholly of silk)	6.00%	EIF	
5007.20.59	Densely-woven fabrics containing \geq 85% silk or silk waste by weight, dyed (excl. crêpes, and pongee, habutai, honan, shantung, corah and similar far eastern fabrics wholly of silk)	6.00%	EIF	
5007.20.61	Densely-woven fabrics made from yarn of different colours, containing \geq 85% silk or silk waste by weight, of a width $>$ 57 cm to 75 cm (excl. crêpes, and pongee, habutai, honan, shantung, corah and similar far eastern fabrics wholly of silk)	6.00%	EIF	
5007.20.69	Densely-woven fabrics made from yarn of different colours, containing \geq 85% silk or silk waste by weight (excl. those of a width $>$ 57 cm to 75 cm, crêpes, and pongee, habutai, honan, shantung, corah and similar far eastern fabrics wholly of silk)	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5007.20.71	Densely-woven fabrics, containing \geq 85% silk or silk waste by weight, printed (excl. crêpes, and pongee, habutai, honan, shantung, corah and similar far eastern fabrics wholly of silk)	6.00%	EIF	
5007.90.10	Woven fabrics containing predominantly, but $<$ 85% silk or silk waste by weight, unbleached, scoured or bleached	6.00%	EIF	
5007.90.30	Dyed woven fabrics containing predominantly, but $<$ 85% silk or silk waste by weight	6.00%	EIF	
5007.90.50	Fabrics woven from yarns of different colours, containing predominantly, but $<$ 85% silk or silk waste by weight	6.00%	EIF	
5007.90.90	Printed woven fabrics containing predominantly, but $<$ 85% silk or silk waste by weight	6.00%	EIF	
5101.11.00	Greasy shorn wool, incl. fleece-washed wool, neither carded nor combed	0.00%	EIF	
5101.19.00	Greasy wool, incl. fleece-washed wool, neither carded nor combed (excl. shorn wool)	0.00%	EIF	
5101.21.00	Shorn wool, degreased, non-carbonised, neither carded nor combed	0.00%	EIF	
5101.29.00	Degreased wool, non-carbonised, neither carded nor combed (excl. shorn wool)	0.00%	EIF	
5101.30.00	Carbonised wool, neither carded nor combed	0.00%	EIF	
5102.11.00	Hair of Kashmir "cashmere" goats, neither carded nor combed	0.00%	EIF	
5102.19.10	Hair of angora rabbit, neither carded nor combed	0.00%	EIF	
5102.19.30	Hair of alpaca, llama or vicuna, neither carded nor combed	0.00%	EIF	
5102.19.40	Hair of camel or yak, or of angora goats, Tibetan goats or similar goats, neither carded nor combed	0.00%	EIF	
5102.19.90	Hair of rabbit, hare, beaver, nutria "coypu" or muskrat, neither carded nor combed (excl. of angora rabbit)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5102.20.00	Coarse animal hair, neither carded nor combed (excl. wool, hair and bristles used in the manufacture of brooms and brushes, and horsehair from the mane or tail)	0.00%	EIF	
5103.10.10	Noils of wool or of fine animal hair, non-carbonised (excl. garnetted stock)	0.00%	EIF	
5103.10.90	Noils of wool or of fine animal hair, carbonised (excl. garnetted stock)	0.00%	EIF	
5103.20.00	Waste of wool or of fine animal hair, incl. yarn waste (excl. noils and garnetted stock)	0.00%	EIF	
5103.30.00	Waste of coarse animal hair, incl. yarn waste (excl. garnetted stock, waste of hair or bristles used in the manufacture of brooms and brushes, and of horsehair from the mane or tail)	0.00%	EIF	
5104.00.00	Garnetted stock of wool or of fine or coarse animal hair, neither carded nor combed	0.00%	EIF	
5105.10.00	Wool, carded	0.00%	EIF	
5105.21.00	Wool, combed, in fragments "open tops"	0.00%	EIF	
5105.29.00	Wool, combed (excl. that in fragments "open tops")	0.00%	EIF	
5105.31.00	Hair of Kashmir "cashmere" goats, carded or combed	0.00%	EIF	
5105.39.00	Fine animal hair, carded or combed (excl. wool and hair of Kashmir "cashmere" goats)	0.00%	EIF	
5105.40.00	Coarse animal hair, carded or combed	0.00%	EIF	
5106.10.10	Carded wool yarn containing \geq 85% wool by weight, unbleached (excl. that put up for retail sale)	2.00%	EIF	
5106.10.90	Carded wool yarn containing \geq 85% wool by weight (excl. unbleached and that put up for retail sale)	2.00%	EIF	
5106.20.10	Carded wool yarn containing predominantly, but $<$ 85% wool by weight, with a wool and fine animal hair content of \geq 85% (excl. put up for retail sale)	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5106.20.91	Carded wool yarn containing predominantly, but < 85% wool by weight, unbleached (excl. that with a wool and fine animal hair content of >= 85% and that put up for retail sale)	4.00%	EIF	
5106.20.99	Carded wool yarn containing predominantly, but < 85% wool by weight (excl. unbleached yarn, yarn with a wool and fine animal hair content of >= 85% and yarn put up for retail sale)	4.00%	EIF	
5107.10.10	Yarn of combed wool containing >= 85% wool by weight, unbleached (excl. that put up for retail sale)	2.00%	EIF	
5107.10.90	Yarn of combed wool containing >= 85% wool by weight (excl. unbleached and that put up for retail sale)	2.00%	EIF	
5107.20.10	Yarn of combed wool containing predominantly, but < 85% wool by weight, with a wool and fine animal hair content of >= 85%, unbleached (excl. that put up for retail sale)	4.00%	EIF	
5107.20.30	Yarn of combed wool containing predominantly, but < 85% wool by weight, with a wool and fine animal hair content of >= 85% (excl. unbleached and that put up for retail sale)	4.00%	EIF	
5107.20.51	Yarn of combed wool containing predominantly, but < 85% wool by weight, mixed principally or solely with synthetic staple fibres, unbleached (excl. that put up for retail sale)	4.00%	EIF	
5107.20.59	Yarn of combed wool containing predominantly, but < 85% wool by weight, mixed principally or solely with synthetic staple fibres (excl. unbleached and that put up for retail sale)	4.00%	EIF	
5107.20.91	Yarn of combed wool containing predominantly, but < 85% wool by weight, unbleached (excl. yarn mixed principally or solely with synthetic staple fibres, yarn with a wool and fine animal hair content of >= 85%, and yarn put up for retail sale)	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5107.20.99	Yarn of combed wool containing predominantly, but < 85% wool by weight (excl. unbleached yarn, yarn mixed principally or solely with synthetic staple fibres, yarn with a wool and fine animal hair content of \geq 85%, and yarn put up for retail sale)	4.00%	EIF	
5108.10.10	Carded yarn of fine animal hair, unbleached (excl. that of wool or that put up for retail sale)	2.00%	EIF	
5108.10.90	Carded yarn of fine animal hair (excl. unbleached yarn, yarn of wool and yarn put up for retail sale)	2.00%	EIF	
5108.20.10	Combed yarn of fine animal hair, unbleached (excl. that of wool and that put up for retail sale)	2.00%	EIF	
5108.20.90	Combed yarn of fine animal hair (excl. unbleached yarn, yarn of wool and yarn put up for retail sale)	2.00%	EIF	
5109.10.10	Yarn containing \geq 85% wool or fine animal hair by weight, put up for retail sale in balls, hanks or skeins, weighing $>$ 125 g but \leq 500 g	2.00%	EIF	
5109.10.90	Yarn containing \geq 85% wool or fine animal hair by weight, put up for retail sale (excl. that in balls, hanks or skeins and weighing $>$ 125 g but \leq 500 g)	4.00%	EIF	
5109.90.00	Yarn containing predominantly, but < 85% wool or fine animal hair by weight, put up for retail sale	4.00%	EIF	
5110.00.00	Yarn of coarse animal hair or of horsehair, incl. gimped horsehair yarn, whether or not put up for retail sale (excl. horsehair and yarn not joined together)	2.00%	EIF	
5111.11.00	Woven fabrics containing \geq 85% carded wool or carded fine animal hair by weight and weighing \leq 300 g/m ²	8.00%	EIF	
5111.19.00	Woven fabrics containing \geq 85% carded wool or carded fine animal hair by weight and weighing $>$ 300 g/m ² (excl. fabrics for technical uses specified in heading 5911)	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5111.20.00	Woven fabrics containing predominantly, but < 85% carded wool or carded fine animal hair by weight, mixed principally or solely with synthetic or artificial filaments	8.00%	EIF	
5111.30.10	Woven fabrics containing predominantly, but < 85% carded wool or carded fine animal hair by weight, mixed principally or solely with synthetic or artificial staple fibres and weighing <= 300 g/m ²	8.00%	EIF	
5111.30.80	Woven fabrics containing predominantly, but < 85% carded wool or carded fine animal hair by weight, mixed principally or solely with synthetic or artificial staple fibres and weighing > 300 g/m ²	8.00%	EIF	
5111.90.10	Woven fabrics containing predominantly, but < 85% carded wool or carded fine animal hair and > 10% silk, silk waste by weight (excl. those mixed principally or solely with synthetic or artificial filaments or staple fibres)	6.00%	EIF	
5111.90.91	Woven fabrics containing predominantly, but < 85% carded wool or carded fine animal hair by weight and weighing <= 300 g/m ² (excl. those mixed principally or solely with synthetic or artificial filaments or staple fibres and those containing > 10% silk, silk waste by weight)	8.00%	EIF	
5111.90.98	Woven fabrics containing predominantly, but < 85% carded wool or carded fine animal hair by weight and weighing > 300 g/m ² (excl. those mixed principally or solely with synthetic or artificial filaments or staple fibres and fabrics containing > 10% silk, silk waste by weight)	8.00%	EIF	
5112.11.00	Woven fabrics containing >= 85% combed wool or combed fine animal hair by weight and weighing <= 200 g/m ² (excl. fabrics for technical uses of heading 5911)	8.00%	EIF	
5112.19.00	Woven fabrics containing >= 85% combed wool or combed fine animal hair by weight and weighing > 200 g/m ²	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5112.20.00	Woven fabrics containing predominantly, but < 85% combed wool or combed fine animal hair by weight, mixed principally or solely with synthetic or artificial filaments (excl. fabrics for technical uses of heading 5911)	8.00%	EIF	
5112.30.10	Woven fabrics containing predominantly, but < 85% combed wool or combed fine animal hair by weight, mixed principally or solely with synthetic or artificial staple fibres and weighing <= 200 g/m ² (excl. fabrics for technical uses of heading 5911)	8.00%	EIF	
5112.30.80	Woven fabrics containing predominantly, but < 85% combed wool or combed fine animal hair by weight, mixed principally or solely with synthetic or artificial staple fibres and weighing > 200 g/m ² (excl. fabrics for technical uses of heading 5911)	8.00%	EIF	
5112.90.10	Woven fabrics containing predominantly, but < 85% combed wool or combed fine animal hair by weight and > 10% silk, silk waste by weight (excl. those mixed principally or solely with synthetic or artificial filaments or staple fibres and fabrics for technical uses of heading 5911)	6.00%	EIF	
5112.90.91	Woven fabrics containing predominantly, but < 85% combed wool or combed fine animal hair by weight and weighing <= 200 g/m ² (excl. those mixed principally or solely with synthetic or artificial filaments or staple fibres, those containing > 10% silk, silk waste by weight and fabrics for technical uses of heading 5911)	8.00%	EIF	
5112.90.98	Woven fabrics containing predominantly, but < 85% combed wool or combed fine animal hair by weight and weighing > 200 g/m ² (excl. those mixed principally or solely with synthetic or artificial filaments or staple fibres, those containing > 10% silk, silk waste by weight and fabrics for technical uses of heading 5911)	8.00%	EIF	
5113.00.00	Woven fabrics of coarse animal hair or of horsehair (excl. fabrics for technical uses of heading 5911)	0.00%	EIF	
5201.00.10	Cotton, neither carded nor combed, rendered absorbent or bleached	0.00%	EIF	
5201.00.90	Cotton, neither carded nor combed (excl. rendered absorbent or bleached)	0.00%	EIF	
5202.10.00	Cotton yarn waste, incl. thread waste	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5202.91.00	Garnetted stock of cotton	0.00%	EIF	
5202.99.00	Cotton waste (excl. yarn waste, thread waste and garnetted stock)	0.00%	EIF	
5203.00.00	Cotton, carded or combed	0.00%	EIF	
5204.11.00	Sewing thread, containing \geq 85% cotton by weight (excl. that put up for retail sale)	0.00%	EIF	
5204.19.00	Sewing thread, containing predominantly, but $<$ 85% cotton by weight (excl. that put up for retail sale)	0.00%	EIF	
5204.20.00	Cotton sewing thread, put up for retail sale	0.00%	EIF	
5205.11.00	Single cotton yarn, of uncombed fibres, containing \geq 85% cotton by weight and with a linear density of \geq 714,29 decitex " \leq MN 14" (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5205.12.00	Single cotton yarn, of uncombed fibres, containing \geq 85% cotton by weight and with a linear density of 232,56 decitex to $<$ 714,29 decitex " $>$ MN 14 to MN 43" (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5205.13.00	Single cotton yarn, of uncombed fibres, containing \geq 85% cotton by weight and with a linear density of 192,31 decitex to $<$ 232,56 decitex " $>$ MN 43 to MN 52" (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5205.14.00	Single cotton yarn, of uncombed fibres, containing \geq 85% cotton by weight and with a linear density of 125 decitex to $<$ 192,31 decitex " $>$ MN 52 to MN 80" (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5205.15.10	Single cotton yarn, of uncombed fibres, containing \geq 85% cotton by weight and with a linear density of 83,33 decitex to $<$ 125 decitex " $>$ MN 80 to MN 120" (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5205.15.90	Single cotton yarn, of uncombed fibres, containing \geq 85% cotton by weight and with a linear density of $<$ 83,33 decitex " $>$ MN 120" (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5205.21.00	Single cotton yarn, of combed fibres, containing \geq 85% cotton by weight and with a linear density of \geq 714,29 decitex " \leq MN 14" (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5205.22.00	Single cotton yarn, of combed fibres, containing \geq 85% cotton by weight and with a linear density of 232,56 decitex to $<$ 714,29 decitex " $>$ MN 14 to MN 43" (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5205.23.00	Single cotton yarn, of combed fibres, containing \geq 85% cotton by weight and with a linear density of 192,31 decitex to $<$ 232,56 decitex " $>$ MN 43 to MN 52" (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5205.24.00	Single cotton yarn, of combed fibres, containing \geq 85% cotton by weight and with a linear density of 125 decitex to $<$ 192,31 decitex " $>$ MN 52 to MN 80" (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5205.26.00	Single cotton yarn, of combed fibres, containing \geq 85% cotton by weight and with a linear density of 106,38 decitex to $<$ 125 decitex " $>$ MN 80 to MN 94" (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5205.27.00	Single cotton yarn, of combed fibres, containing \geq 85% cotton by weight and with a linear density of 83,33 decitex to $<$ 106,38 decitex " $>$ MN 94 to MN 120" (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5205.28.00	Single cotton yarn, of combed fibres, containing \geq 85% cotton by weight and with a linear density of $<$ 83,33 decitex " $>$ MN 120" (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5205.31.00	Multiple "folded" or cabled cotton yarn, of uncombed fibres, containing $\geq 85\%$ cotton by weight and with a linear density of $\geq 714,29$ decitex " \leq MN 14" per single yarn (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5205.32.00	Multiple "folded" or cabled cotton yarn, of uncombed fibres, containing $\geq 85\%$ cotton by weight and with a linear density of 232,56 decitex to $< 714,29$ decitex " $>$ MN 14 to MN 43" per single yarn (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5205.33.00	Multiple "folded" or cabled cotton yarn, of uncombed fibres, containing $\geq 85\%$ cotton by weight and with a linear density of 192,31 decitex to $< 232,56$ decitex " $>$ MN 43 to MN 52" per single yarn (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5205.34.00	Multiple "folded" or cabled cotton yarn, of uncombed fibres, containing $\geq 85\%$ cotton by weight and with a linear density of 125 decitex to $< 192,31$ decitex " $>$ MN 52 to MN 80" per single yarn (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5205.35.00	Multiple "folded" or cabled cotton yarn, of uncombed fibres, containing $\geq 85\%$ cotton by weight and with a linear density of < 125 decitex " $>$ MN 80" per single yarn (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5205.41.00	Multiple "folded" or cabled cotton yarn, of combed fibres, containing $\geq 85\%$ cotton by weight and with a linear density of $\geq 714,29$ decitex " \leq MN 14" per single yarn (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5205.42.00	Multiple "folded" or cabled cotton yarn, of combed fibres, containing $\geq 85\%$ cotton by weight and with a linear density of 232,56 decitex to $< 714,29$ decitex " $>$ MN 14 to MN 43" per single yarn (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5205.43.00	Multiple "folded" or cabled cotton yarn, of combed fibres, containing $\geq 85\%$ cotton by weight and with a linear density of 192,31 decitex to $< 232,56$ decitex " $> MN 43$ to $MN 52$ " per single yarn (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5205.44.00	Multiple "folded" or cabled cotton yarn, of combed fibres, containing $\geq 85\%$ cotton by weight and with a linear density of 125 decitex to $< 192,31$ decitex " $> MN 52$ to $MN 80$ " per single yarn (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5205.46.00	Multiple "folded" or cabled cotton yarn, of combed fibres, containing $\geq 85\%$ cotton by weight and with a linear density of 106,38 decitex to < 125 decitex " $> MN 80$ to $MN 94$ " per single yarn (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5205.47.00	Multiple "folded" or cabled cotton yarn, of combed fibres, containing $\geq 85\%$ cotton by weight and with a linear density of 83,33 decitex to $< 106,38$ decitex " $> MN 94$ to $MN 120$ " per single yarn (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5205.48.00	Multiple "folded" or cabled cotton yarn, of combed fibres, containing $\geq 85\%$ cotton by weight and with a linear density of $< 83,33$ decitex " $> MN 120$ " per single yarn (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5206.11.00	Single cotton yarn containing predominantly, but $< 85\%$ cotton by weight, of uncombed fibres and with a linear density of $\geq 714,29$ decitex " $\leq MN 14$ " (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5206.12.00	Single cotton yarn containing predominantly, but $< 85\%$ cotton by weight, of uncombed fibres and with a linear density of 232,56 decitex to $< 714,29$ decitex " $> MN 14$ to $MN 43$ " (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5206.13.00	Single cotton yarn containing predominantly, but < 85% cotton by weight, of uncombed fibres and with a linear density of 192,31 decitex to < 232,56 decitex "> MN 43 to MN 52" (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5206.14.00	Single cotton yarn containing predominantly, but < 85% cotton by weight, of uncombed fibres and with a linear density of 125 decitex to < 192,31 decitex "> MN 52 to MN 80" (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5206.15.00	Single cotton yarn containing predominantly, but < 85% cotton by weight, of uncombed fibres and with a linear density of < 125 decitex "> MN 80" (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5206.21.00	Single cotton yarn containing predominantly, but < 85% cotton by weight, of combed fibres and with a linear density of >= 714,29 decitex "<= MN 14" (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5206.22.00	Single cotton yarn containing predominantly, but < 85% cotton by weight, of combed fibres and with a linear density of 232,56 decitex to < 714,29 decitex "> MN 14 to MN 43" (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5206.23.00	Single cotton yarn containing predominantly, but < 85% cotton by weight, of combed fibres and with a linear density of 192,31 decitex to < 232,56 decitex "> MN 43 to MN 52" (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5206.24.00	Single cotton yarn containing predominantly, but < 85% cotton by weight, of combed fibres and with a linear density of 125 decitex to < 192,31 decitex "> MN 52 to MN 80" (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5206.25.00	Single cotton yarn containing predominantly, but < 85% cotton by weight, of combed fibres and with a linear density of < 125 decitex "> MN 80" (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5206.31.00	Multiple "folded" or cabled cotton yarn containing predominantly, but < 85% cotton by weight, of uncombed fibres and with a linear density of $\geq 714,29$ decitex " \leq MN 14" per single yarn (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5206.32.00	Multiple "folded" or cabled cotton yarn containing predominantly, but < 85% cotton by weight, of uncombed fibres and with a linear density of 232,56 decitex to < 714,29 decitex "> MN 14 to MN 43" per single yarn (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5206.33.00	Multiple "folded" or cabled cotton yarn containing predominantly, but < 85% cotton by weight, of uncombed fibres and with a linear density of 192,31 decitex to < 232,56 decitex "> MN 43 to MN 52" per single yarn (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5206.34.00	Multiple "folded" or cabled cotton yarn containing predominantly, but < 85% cotton by weight, of uncombed fibres and with a linear density of 125 decitex to < 192,31 decitex "> MN 52 to MN 80" per single yarn (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5206.35.00	Multiple "folded" or cabled cotton yarn containing predominantly, but < 85% cotton by weight, of uncombed fibres and with a linear density of < 125 decitex "> MN 80" per single yarn (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5206.41.00	Multiple "folded" or cabled cotton yarn containing predominantly, but < 85% cotton by weight, of combed fibres and with a linear density of $\geq 714,29$ decitex " $<$ MN 14" per single yarn (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5206.42.00	Multiple "folded" or cabled cotton yarn containing predominantly, but < 85% cotton by weight, of combed fibres and with a linear density of 232,56 decitex to < 714,29 decitex "> MN 14 to MN 43" per single yarn (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5206.43.00	Multiple "folded" or cabled cotton yarn containing predominantly, but < 85% cotton by weight, of combed fibres and with a linear density of 192,31 decitex to < 232,56 decitex "> MN 43 to MN 52" per single yarn (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5206.44.00	Multiple "folded" or cabled cotton yarn containing predominantly, but < 85% cotton by weight, of combed fibres and with a linear density of 125 decitex to < 192,31 decitex "> MN 52 to MN 80" per single yarn (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5206.45.00	Multiple "folded" or cabled cotton yarn containing predominantly, but < 85% cotton by weight, of combed fibres and with a linear density of < 125 decitex "> MN 80" per single yarn (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5207.10.00	Cotton yarn containing \geq 85% cotton by weight, put up for retail sale (excl. sewing thread)	0.00%	EIF	
5207.90.00	Cotton yarn containing predominantly, but < 85% cotton by weight, put up for retail sale (excl. sewing thread)	0.00%	EIF	
5208.11.10	Plain woven fabrics of cotton for the manufacture of bandages, dressings and medical gauzes, containing \geq 85% cotton by weight and weighing \leq 100 g/m ² , unbleached	8.00%	EIF	
5208.11.90	Plain woven fabrics of cotton, containing \geq 85% cotton by weight and weighing \leq 100 g/m ² , unbleached (excl. fabrics for the manufacture of bandages, dressings and medical gauzes)	8.00%	EIF	
5208.12.16	Plain woven fabrics of cotton, containing \geq 85% cotton by weight and weighing > 100 g to 130 g/m ² , unbleached, with a width of \leq 165 cm	8.00%	EIF	
5208.12.19	Plain woven fabrics of cotton, containing \geq 85% cotton by weight and weighing > 100 g to 130 g/m ² , unbleached, with a width of > 165 cm	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5208.12.96	Plain woven fabrics of cotton, containing \geq 85% cotton by weight and weighing $>$ 130 g to 200 g/m ² , unbleached, with a width of \leq 165 cm	8.00%	EIF	
5208.12.99	Plain woven fabrics of cotton, containing \geq 85% cotton by weight and weighing $>$ 130 g to 200 g/m ² , unbleached, with a width of $>$ 165 cm	8.00%	EIF	
5208.13.00	Woven fabrics of cotton, containing \geq 85% cotton by weight and weighing \leq 200 g/m ² , in three-thread or four-thread twill, incl. cross twill, unbleached	8.00%	EIF	
5208.19.00	Woven fabrics of cotton, containing \geq 85% cotton by weight and weighing \leq 200 g/m ² , unbleached (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	8.00%	EIF	
5208.21.10	Plain woven fabrics of cotton for the manufacture of bandages, dressings and medical gauzes, containing \geq 85% cotton by weight and weighing \leq 100 g/m ² , bleached	8.00%	EIF	
5208.21.90	Plain woven fabrics of cotton, containing \geq 85% cotton by weight and weighing \leq 100 g/m ² , bleached (excl. fabrics for the manufacture of bandages, dressings and medical gauzes)	8.00%	EIF	
5208.22.16	Plain woven fabrics of cotton, containing \geq 85% cotton by weight and weighing $>$ 100 g to 130 g/m ² , bleached, with a width of \leq 165 cm	8.00%	EIF	
5208.22.19	Plain woven fabrics of cotton, containing \geq 85% cotton by weight and weighing $>$ 100 g to 130 g/m ² , bleached, with a width of $>$ 165 cm	8.00%	EIF	
5208.22.96	Plain woven fabrics of cotton, containing \geq 85% cotton by weight and weighing $>$ 130 g to 200 g/m ² , bleached, with a width of \leq 165 cm	8.00%	EIF	
5208.22.99	Plain woven fabrics of cotton, containing \geq 85% cotton by weight and weighing $>$ 130 g to 200 g/m ² , bleached, with a width of $>$ 165 cm	8.00%	EIF	
5208.23.00	Woven fabrics of cotton, containing \geq 85% cotton by weight and weighing \leq 200 g/m ² , in three-thread or four-thread twill, incl. cross twill, bleached	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5208.29.00	Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing ≤ 200 g/m ² , bleached (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	8.00%	EIF	
5208.31.00	Plain woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing ≤ 100 g/m ² , dyed	8.00%	EIF	
5208.32.16	Plain woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing > 100 g to 130 g/m ² , dyed, with a width of ≤ 165 cm	8.00%	EIF	
5208.32.19	Plain woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing > 100 g to 130 g/m ² , dyed, with a width of > 165 cm	8.00%	EIF	
5208.32.96	Plain woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing > 130 g to 200 g/m ² , dyed, with a width of ≤ 165 cm	8.00%	EIF	
5208.32.99	Plain woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing > 130 g to 200 g/m ² , dyed, with a width of > 165 cm	8.00%	EIF	
5208.33.00	Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing ≤ 200 g/m ² , in three-thread or four-thread twill, incl. cross twill, dyed	8.00%	EIF	
5208.39.00	Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing ≤ 200 g/m ² , dyed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	8.00%	EIF	
5208.41.00	Plain woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing ≤ 100 g/m ² , made from yarn of different colours	8.00%	EIF	
5208.42.00	Plain woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing > 100 g to 200 g/m ² , made from yarn of different colours	8.00%	EIF	
5208.43.00	Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing ≤ 200 g/m ² , in three-thread or four-thread twill, incl. cross twill, made from yarn of different colours	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5208.49.00	Woven fabrics of cotton, containing \geq 85% cotton by weight and weighing \leq 200 g/m ² , made from yarn of different colours (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	8.00%	EIF	
5208.51.00	Plain woven fabrics of cotton, containing \geq 85% cotton by weight and weighing \leq 100 g/m ² , printed	8.00%	EIF	
5208.52.00	Plain woven fabrics of cotton, containing \geq 85% cotton by weight and weighing $>$ 100 g to 200 g/m ² , printed	8.00%	EIF	
5208.59.10	Woven fabrics of cotton, containing \geq 85% cotton by weight and weighing \leq 200 g/m ² , in three-thread or four-thread twill, incl. cross twill, printed	8.00%	EIF	
5208.59.90	Woven fabrics of cotton, containing \geq 85% cotton by weight and weighing \leq 200 g/m ² , printed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	8.00%	EIF	
5209.11.00	Plain woven fabrics of cotton, containing \geq 85% cotton by weight and weighing $>$ 200 g/m ² , unbleached	8.00%	EIF	
5209.12.00	Woven fabrics of cotton, containing \geq 85% cotton by weight and weighing $>$ 200 g/m ² , in three-thread or four-thread twill, incl. cross twill, unbleached	8.00%	EIF	
5209.19.00	Woven fabrics of cotton, containing \geq 85% cotton by weight and weighing $>$ 200 g/m ² , unbleached (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	8.00%	EIF	
5209.21.00	Plain woven fabrics of cotton, containing \geq 85% cotton by weight and weighing $>$ 200 g/m ² , bleached	8.00%	EIF	
5209.22.00	Woven fabrics of cotton, containing \geq 85% cotton by weight and weighing $>$ 200 g/m ² , in three-thread or four-thread twill, incl. cross twill, bleached	8.00%	EIF	
5209.29.00	Woven fabrics of cotton, containing \geq 85% cotton by weight and weighing $>$ 200 g/m ² , bleached (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5209.31.00	Plain woven fabrics of cotton, containing \geq 85% cotton by weight and weighing $>$ 200 g/m ² , dyed	8.00%	EIF	
5209.32.00	Woven fabrics of cotton, containing \geq 85% cotton by weight and weighing $>$ 200 g/m ² , in three-thread or four-thread twill, incl. cross twill, dyed	8.00%	EIF	
5209.39.00	Woven fabrics of cotton, containing \geq 85% cotton by weight and weighing $>$ 200 g/m ² , dyed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	8.00%	EIF	
5209.41.00	Plain woven fabrics of cotton, containing \geq 85% cotton by weight and weighing $>$ 200 g/m ² , made of yarn of different colours	8.00%	EIF	
5209.42.00	Denim, containing \geq 85% cotton by weight and weighing $>$ 200 g/m ² , made of yarn of different colours	8.00%	EIF	
5209.43.00	Woven fabrics of cotton, containing \geq 85% cotton by weight and weighing $>$ 200 g/m ² , in three-thread or four-thread twill, incl. cross twill, made of yarn of different colours	8.00%	EIF	
5209.49.00	Woven fabrics of cotton, containing \geq 85% cotton by weight and weighing $>$ 200 g/m ² , made of yarn of different colours (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	8.00%	EIF	
5209.51.00	Plain woven fabrics of cotton, containing \geq 85% cotton by weight and weighing $>$ 200 g/m ² , printed	8.00%	EIF	
5209.52.00	Woven fabrics of cotton, containing \geq 85% cotton by weight and weighing $>$ 200 g/m ² , in three-thread or four-thread twill, incl. cross twill, printed	8.00%	EIF	
5209.59.00	Woven fabrics of cotton, containing \geq 85% cotton by weight and weighing $>$ 200 g/m ² , printed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5210.11.00	Plain woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing <= 200 g/m ² , unbleached	0.00%	EIF	
5210.19.00	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing <= 200 g/m ² , unbleached (excl. plain woven fabrics)	0.00%	EIF	
5210.21.00	Plain woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing <= 200 g/m ² , bleached	0.00%	EIF	
5210.29.00	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing <= 200 g/m ² , bleached (excl. plain woven fabrics)	0.00%	EIF	
5210.31.00	Plain woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing <= 200 g/m ² , dyed	0.00%	EIF	
5210.32.00	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing <= 200 g/m ² , in three-thread or four-thread twill, incl. cross twill, dyed	0.00%	EIF	
5210.39.00	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing <= 200 g/m ² , dyed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	0.00%	EIF	
5210.41.00	Plain woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing <= 200 g/m ² , made of yarn of different colours	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5210.49.00	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing <= 200 g/m ² , made from yarn of different colours (excl. plain woven fabrics)	0.00%	EIF	
5210.51.00	Plain woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing <= 200 g/m ² , printed	0.00%	EIF	
5210.59.00	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing <= 200 g/m ² , printed (excl. plain woven fabrics)	0.00%	EIF	
5211.11.00	Plain woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m ² , unbleached	8.00%	EIF	
5211.12.00	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m ² , in three-thread or four-thread twill, incl. cross twill, unbleached	8.00%	EIF	
5211.19.00	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m ² , unbleached (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	8.00%	EIF	
5211.20.00	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m ² , bleached	8.00%	EIF	
5211.31.00	Plain woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m ² , dyed	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5211.32.00	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m ² , in three-thread or four-thread twill, incl. cross twill, dyed	8.00%	EIF	
5211.39.00	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m ² , dyed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	8.00%	EIF	
5211.41.00	Plain woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m ² , made of yarn of different colours	8.00%	EIF	
5211.42.00	Denim, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m ² , made of yarn of different colours	8.00%	EIF	
5211.43.00	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m ² , in three-thread or four-thread twill, incl. cross twill, made of yarn of different colours	8.00%	EIF	
5211.49.10	Woven jacquard fabrics containing predominantly, but < 85% cotton by weight, mixed mainly or solely with man-made fibres and weighing > 200 g/m ² , made of yarn of different colours	8.00%	EIF	
5211.49.90	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m ² , made of yarn of different colours (excl. those in three-thread or four-thread twill, incl. cross twill, denim, jacquard fabrics and plain woven fabrics)	8.00%	EIF	
5211.51.00	Plain woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m ² , printed	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5211.52.00	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m ² , in three-thread or four-thread twill, incl. cross twill, printed	8.00%	EIF	
5211.59.00	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m ² , printed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	8.00%	EIF	
5212.11.10	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with flax, weighing <= 200 g/m ² , unbleached	8.00%	EIF	
5212.11.90	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, other than those mixed principally or solely with man-made fibres or principally or solely with flax, weighing <= 200 g/m ² , unbleached	8.00%	EIF	
5212.12.10	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with flax, weighing <= 200 g/m ² , bleached	8.00%	EIF	
5212.12.90	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, other than those mixed principally or solely with man-made fibres or principally or solely with flax, weighing <= 200 g/m ² , bleached	8.00%	EIF	
5212.13.10	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with flax, weighing <= 200 g/m ² , dyed	8.00%	EIF	
5212.13.90	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, other than those mixed principally or solely with man-made fibres or principally or solely with flax, weighing <= 200 g/m ² , dyed	8.00%	EIF	
5212.14.10	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with flax, weighing <= 200 g/m ² , made of yarn of different colours	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5212.14.90	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, other than those mixed principally or solely with man-made fibres or principally or solely with flax, weighing <= 200 g/m ² , made of yarn of different colours	8.00%	EIF	
5212.15.10	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with flax, weighing <= 200 g/m ² , printed	8.00%	EIF	
5212.15.90	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, other than those mixed principally or solely with man-made fibres or principally or solely with flax, weighing <= 200 g/m ² , printed	8.00%	EIF	
5212.21.10	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with flax, weighing > 200 g/m ² , unbleached	8.00%	EIF	
5212.21.90	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, other than those mixed principally or solely with man-made fibres or principally or solely with flax, weighing > 200 g/m ² , unbleached	8.00%	EIF	
5212.22.10	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with flax, weighing > 200 g/m ² , bleached	8.00%	EIF	
5212.22.90	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, other than those mixed principally or solely with man-made fibres or principally or solely with flax, weighing > 200 g/m ² , bleached	8.00%	EIF	
5212.23.10	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, other than those mixed principally or solely with flax, weighing > 200 g/m ² , dyed	8.00%	EIF	
5212.23.90	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, other than those mixed principally or solely with man-made fibres or principally or solely with flax, weighing > 200 g/m ² , dyed	8.00%	EIF	
5212.24.10	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with flax, weighing > 200 g/m ² , made of yarn of different colours	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5212.24.90	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, other than those mixed principally or solely with man-made fibres or principally or solely with flax, weighing > 200 g/m ² , made of yarn of different colours	8.00%	EIF	
5212.25.10	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with flax, weighing > 200 g/m ² , printed	8.00%	EIF	
5212.25.90	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, other than those mixed principally or solely with man-made fibres or principally or solely with flax, weighing > 200 g/m ² , printed	8.00%	EIF	
5301.10.00	Flax, raw or retted	0.00%	EIF	
5301.21.00	Flax, broken or scutched	0.00%	EIF	
5301.29.00	Flax, hackled or otherwise processed, but not spun (excl. broken, scutched and retted flax)	0.00%	EIF	
5301.30.00	Flax tow and waste, incl. yarn waste and garnetted stock	0.00%	EIF	
5302.10.00	True hemp "Cannabis sativa L.", raw or retted	0.00%	EIF	
5302.90.00	True hemp "Cannabis sativa L.", processed but not spun; tow and waste of hemp, incl. yarn waste and garnetted stock (excl. retted hemp)	0.00%	EIF	
5303.10.00	Jute and other textile bast fibres, raw or retted (excl. flax, true hemp and ramie)	0.00%	EIF	
5303.90.00	Jute and other textile bast fibres, processed but not spun; tow and waste of such fibres, incl. yarn waste and garnetted stock (excl. retted fibres of this kind, flax, true hemp and ramie)	0.00%	EIF	
5305.00.00	Coconut, abaca "Manila hemp or Musa textilis Nee", ramie, agave and other vegetable textile fibres, n.e.s., raw or processed, but not spun; tow, noils and waste of such fibres, incl. yarn waste and garnetted stock	0.00%	EIF	
5306.10.10	Single flax yarn, with a linear density of $\geq 833,3$ decitex " \leq metric number 12" (excl. put up for retail sale)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5306.10.30	Single flax yarn, with a linear density of 277,8 decitex to < 833,3 decitex "> MN 12 to MN 36" (excl. put up for retail sale)	0.00%	EIF	
5306.10.50	Single flax yarn, with a linear density of < 277,8 decitex "> MN 36" (excl. that put up for retail sale)	0.00%	EIF	
5306.10.90	Single flax yarn, put up for retail sale	0.00%	EIF	
5306.20.10	Multiple "folded" or cabled flax yarn (excl. for retail sale)	0.00%	EIF	
5306.20.90	Multiple "folded" or cabled flax yarn, put up for retail sale	0.00%	EIF	
5307.10.00	Single yarn of jute or of other textile bast fibres of heading 5303	0.00%	EIF	
5307.20.00	Multiple "folded" or cabled yarn of jute or of other textile bast fibres of heading 5303	0.00%	EIF	
5308.10.00	Coconut "coir" yarn	0.00%	EIF	
5308.20.10	Hemp yarn (excl. that put up for retail sale)	0.00%	EIF	
5308.20.90	Hemp yarn put up for retail sale	0.00%	EIF	
5308.90.12	Ramie yarn, with a linear density of $\geq 277,8$ decitex " \leq MN 36"	0.00%	EIF	
5308.90.19	Ramie yarn, with a linear density of < 277,8 decitex "> MN 36"	0.00%	EIF	
5308.90.50	Paper yarn	0.00%	EIF	
5308.90.90	Yarn of vegetable textile fibres (excl. flax yarn, yarn of jute or of other textile bast fibres of heading 5303, coconut "coir" yarn, hemp yarn, paper yarn, ramie yarn and cotton yarn)	0.00%	EIF	
5309.11.10	Woven fabrics of flax, containing $\geq 85\%$ flax by weight, unbleached	8.00%	EIF	
5309.11.90	Woven fabrics of flax, containing $\geq 85\%$ flax by weight, bleached	8.00%	EIF	
5309.19.00	Woven fabrics of flax, containing $\geq 85\%$ flax by weight, dyed, made of yarn of different colours, or printed	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5309.21.00	Woven fabrics of flax, containing predominantly, but < 85% flax by weight, unbleached or bleached	8.00%	EIF	
5309.29.00	Woven fabrics of flax, containing predominantly, but < 85% flax by weight, dyed, made of yarn of different colours, or printed	8.00%	EIF	
5310.10.10	Woven fabrics of jute or of other textile bast fibres of heading 5303, unbleached, of a width of <= 150 cm	0.00%	EIF	
5310.10.90	Woven fabrics of jute or of other textile bast fibres of heading 5303, unbleached, of a width of > 150 cm	0.00%	EIF	
5310.90.00	Woven fabrics of jute or of other textile bast fibres of heading 5303, bleached, dyed, made of yarn of different colours, or printed	0.00%	EIF	
5311.00.10	Woven fabrics of ramie	0.00%	EIF	
5311.00.90	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn (excl. those of flax, jute, other textile bast fibres of heading 5303, ramie and cotton yarn)	0.00%	EIF	
5401.10.12	Sewing thread 'core yarn' of polyester filament surrounded by cotton fibres (excl. that put up for retail sale)	4.00%	EIF	
5401.10.14	Core yarn of synthetic filaments (excl. that put up for retail sale and polyester filament surrounded by cotton fibres)	4.00%	EIF	
5401.10.16	Textured sewing yarn of synthetic filaments (excl. core yarn and yarn put up for retail sale)	4.00%	EIF	
5401.10.18	Sewing thread of synthetic filaments (excl. core yarn, textured yarn and yarn put up for retail sale)	4.00%	EIF	
5401.10.90	Sewing thread of synthetic filaments, put up for retail sale	4.00%	EIF	
5401.20.10	Sewing thread of artificial filaments (excl. that put up for retail sale)	4.00%	EIF	
5401.20.90	Sewing thread of artificial filaments, put up for retail sale	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5402.11.00	High-tenacity filament yarn of aramids (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5402.19.00	High-tenacity filament yarn of nylon or other polyamides (excl. sewing thread, yarn put up for retail sale and high-tenacity filament yarn of aramids)	0.00%	EIF	
5402.20.00	High-tenacity filament yarn of polyesters (excl. that put up for retail sale)	0.00%	EIF	
5402.31.00	Textured filament yarn of nylon or other polyamides, with a linear density of ≤ 50 tex per single yarn (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5402.32.00	Textured filament yarn of nylon or other polyamides, with a linear density of > 50 tex per single yarn (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5402.33.00	Textured filament yarn of polyester (excl. that put up for retail sale)	0.00%	EIF	
5402.34.00	Textured synthetic filament yarn of polypropylene (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5402.39.00	Textured synthetic filament yarn (excl. sewing thread, yarn put up for retail sale and textured filament yarn of polypropylene, polyester, nylon or other polyamides)	0.00%	EIF	
5402.44.00	Synthetic filament elastomeric yarn, single, untwisted or with a twist of ≤ 50 turns per metre (excl. sewing thread, yarn put up for retail sale, textured yarn and filament yarn of polyester, nylon or other polyamides)	0.00%	EIF	
5402.45.00	Filament yarn of nylon or other polyamides, incl. monofilament of < 67 decitex, single, untwisted or with a twist of ≤ 50 turns per metre (excl. sewing thread, yarn put up for retail sale, elastomeric yarn, high-tenacity yarn and textured yarn)	0.00%	EIF	
5402.46.00	Filament yarn of polyester, incl. monofilament of < 67 decitex, single, untwisted or with a twist of ≤ 50 turns per metre, partially oriented (excl. elastomeric yarn, sewing thread, yarn put up for retail sale and textured yarn)	0.00%	EIF	
5402.47.00	Filament yarn of polyester, incl. monofilament of < 67 decitex, single, untwisted or with a twist of ≤ 50 turns per metre (excl. elastomeric yarn, sewing thread, yarn put up for retail sale, textured yarn and yarn of partially oriented polyester filament)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5402.48.00	Filament yarn of polypropylene, incl. monofilament of < 67 decitex, single, untwisted or with a twist of <= 50 turns per metre (excl. elastomeric yarn, sewing thread, yarn put up for retail sale and textured yarn)	0.00%	EIF	
5402.49.00	Synthetic filament yarn, incl. synthetic monofilament of < 67 decitex, single, untwisted or with a twist of <= 50 turns per metre (excl. sewing thread, yarn put up for retail sale, textured yarn, elastomeric yarn and filament yarn of polyester, nylon or other polyamides)	0.00%	EIF	
5402.51.00	Filament yarn of nylon or other polyamides, incl. monofilament of < 67 decitex, single, with a twist of > 50 turns per metre (excl. sewing thread, yarn put up for retail sale, high-tenacity yarn or textured yarn)	0.00%	EIF	
5402.52.00	Filament yarn of polyester, incl. monofilament of < 67 decitex, single, with a twist of > 50 turns per metre (excl. sewing thread, yarn put up for retail sale and textured yarn)	0.00%	EIF	
5402.53.00	Filament yarn of polypropylene, incl. monofilament of < 67 decitex, single, with a twist of > 50 turns per metre (excl. sewing thread, yarn put up for retail sale and textured yarn)	0.00%	EIF	
5402.59.00	Synthetic filament yarn, incl. synthetic monofilament of < 67 decitex, single, with a twist of > 50 turns per metre (excl. sewing thread, yarn put up for retail sale, textured yarn and filament yarn of polyester, polypropylene, nylon or other polyamides)	0.00%	EIF	
5402.61.00	Multiple "folded" or cabled filament yarn of nylon or other polyamides, incl. monofilament of < 67 decitex (excl. sewing thread, yarn put up for retail sale and high-tenacity yarn or textured yarn)	0.00%	EIF	
5402.62.00	Multiple "folded" or cabled filament yarn of polyester, incl. monofilament of < 67 decitex (excl. sewing thread, yarn put up for retail sale and textured yarn)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5402.63.00	Multiple "folded" or cabled filament yarn of polypropylene, incl. monofilament of < 67 decitex (excl. sewing thread, yarn put up for retail sale and textured yarn)	0.00%	EIF	
5402.69.00	Multiple "folded" or cabled synthetic filament yarn, incl. synthetic monofilament of < 67 decitex (excl. sewing thread, yarn put up for retail sale, textured yarn and filament yarn of polyester, polypropylene, nylon or other polyamides)	0.00%	EIF	
5403.10.00	High-tenacity yarn of viscose rayon filament (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5403.31.00	Yarn of viscose rayon filament, incl. monofilament of < 67 decitex, single, untwisted or with a twist of <= 120 turns per metre (excl. sewing thread, high-tenacity yarn and yarn put up for retail sale)	0.00%	EIF	
5403.32.00	Yarn of viscose rayon filament, incl. monofilament of < 67 decitex, single, with a twist of > 120 turns per metre (excl. sewing thread, high-tenacity yarn and yarn put up for retail sale)	0.00%	EIF	
5403.33.00	Filament yarn of cellulose acetate, incl. monofilament of < 67 decitex, single (excl. sewing thread, high-tenacity yarn and yarn put up for retail sale)	0.00%	EIF	
5403.39.00	Artificial filament yarn, incl. artificial monofilament of < 67 decitex, single (excl. sewing thread, filament yarn of viscose or cellulose acetate and yarn put up for retail sale)	0.00%	EIF	
5403.41.00	Multiple "folded" or cabled filament yarn of viscose rayon, incl. monofilament of < 67 decitex (excl. sewing thread, high-tenacity yarn and yarn put up for retail sale)	0.00%	EIF	
5403.42.00	Multiple "folded" or cabled filament yarn of cellulose acetate, incl. monofilament of < 67 decitex (excl. sewing thread, high-tenacity yarn and yarn put up for retail sale)	0.00%	EIF	
5403.49.00	Multiple "folded" or cabled artificial filament yarn, incl. artificial monofilament of < 67 decitex (excl. sewing thread, filament yarn of viscose or cellulose acetate and yarn put up for retail sale)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5404.11.00	Elastomeric monofilament of ≥ 67 decitex and with a cross sectional dimension of ≤ 1 mm	0.00%	EIF	
5404.12.00	Polypropylene monofilament of ≥ 67 decitex and with a cross sectional dimension of ≤ 1 mm (excl. elastomers)	0.00%	EIF	
5404.19.00	Synthetic monofilament of ≥ 67 decitex and with a cross sectional dimension of ≤ 1 mm (excl. of elastomers and polypropylene)	0.00%	EIF	
5404.90.10	Strip and the like, e.g. artificial straw, of polypropylene, with an apparent width of ≤ 5 mm	0.00%	EIF	
5404.90.90	Synthetic strip and the like, e.g. artificial straw, of synthetic textile material, with an apparent width of ≤ 5 mm (excl. that of polypropylene)	0.00%	EIF	
5405.00.00	Artificial monofilament of ≥ 67 decitex and with a cross sectional dimension of ≤ 1 mm; strip and the like, e.g. artificial straw, of synthetic textile material, with an apparent width of ≤ 5 mm	0.00%	EIF	
5406.00.00	Man-made filament yarn, put up for retail sale (excl. sewing thread)	0.00%	EIF	
5407.10.00	Woven fabrics of high-tenacity yarn, nylon, other polyamides or polyesters, incl. monofilament of ≥ 67 decitex and with a cross sectional dimension of ≤ 1 mm	8.00%	EIF	
5407.20.11	Woven fabrics of strip or the like, of polyethylene or polypropylene, incl. monofilament of ≥ 67 decitex and with a cross sectional dimension of ≤ 1 mm, with a width of < 3 m	8.00%	EIF	
5407.20.19	Woven fabrics of strip or the like, of polyethylene or polypropylene, incl. monofilament of ≥ 67 decitex and with a cross sectional dimension of ≤ 1 mm, with a width of ≥ 3 m	8.00%	EIF	
5407.20.90	Woven fabrics of strip or the like, of synthetic filament, incl. monofilament of ≥ 67 decitex and with a cross sectional dimension of ≤ 1 mm (excl. those of polyethylene or polypropylene)	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5407.30.00	Woven fabrics of synthetic filament yarn, incl. monofilament of ≥ 67 decitex and with a cross sectional dimension of ≤ 1 mm, consisting of layers of parallel textile yarns superimposed on each other at acute or right angles, the layers being bonded at the intersections of the yarns by an adhesive or by thermal bonding	8.00%	EIF	
5407.41.00	Woven fabrics of yarn containing $\geq 85\%$ by weight of filaments of nylon or other polyamides, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, unbleached or bleached	8.00%	EIF	
5407.42.00	Woven fabrics of filament yarn containing $\geq 85\%$ nylon or other polyamides by weight, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, dyed	8.00%	EIF	
5407.43.00	Woven fabrics of yarn containing $\geq 85\%$ by weight of filaments of nylon or other polyamides by weight, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, made of yarn of different colours	8.00%	EIF	
5407.44.00	Woven fabrics of yarn containing $\geq 85\%$ by weight of filaments of nylon or other polyamides by weight, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, printed	8.00%	EIF	
5407.51.00	Woven fabrics of yarn containing $\geq 85\%$ by weight of textured polyester filaments, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, unbleached or bleached	8.00%	EIF	
5407.52.00	Woven fabrics of yarn containing $\geq 85\%$ by weight of textured polyester filaments, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, dyed	8.00%	EIF	
5407.53.00	Woven fabrics of yarn containing $\geq 85\%$ by weight of textured polyester filaments, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, made of yarn of different colours	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5407.54.00	Woven fabrics of yarn containing $\geq 85\%$ by weight of textured polyester filaments, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, printed	8.00%	EIF	
5407.61.10	Woven fabrics of yarn containing $\geq 85\%$ by weight of non-textured polyester filaments, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, unbleached or bleached	8.00%	EIF	
5407.61.30	Woven fabrics of yarn containing $\geq 85\%$ by weight of non-textured polyester filaments, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, dyed	8.00%	EIF	
5407.61.50	Woven fabrics of yarn containing $\geq 85\%$ by weight of non-textured polyester filaments, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, made of yarn of different colours	8.00%	EIF	
5407.61.90	Woven fabrics of yarn containing $\geq 85\%$ by weight of non-textured polyester filaments, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, printed	8.00%	EIF	
5407.69.10	Woven fabrics of yarn containing $\geq 85\%$ by weight of mixtures of textured and non-textured polyester filaments, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, untreated or not further treated than bleached	8.00%	EIF	
5407.69.90	Woven fabrics of yarn containing $\geq 85\%$ by weight of mixtures of textured and non-textured polyester filaments, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, dyed, made of yarn of different colours or printed	8.00%	EIF	
5407.71.00	Woven fabrics of yarn containing $\geq 85\%$ synthetic filament by weight, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, untreated or not further treated than bleached (excl. those of polyester, nylon or other polyamide filaments or monofilaments, and of mixtures of textured and non-textured polyester filaments)	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5407.72.00	Woven fabrics of yarn containing \geq 85% synthetic filament by weight, incl. monofilament of \geq 67 decitex and a maximum diameter of \leq 1 mm, dyed (excl. those of polyester, nylon or other polyamide filaments or monofilaments, and of mixtures of textured and non-textured polyester filaments)	8.00%	EIF	
5407.73.00	Woven fabrics of yarn containing \geq 85% synthetic filament by weight, incl. monofilament of \geq 67 decitex and a maximum diameter of \leq 1 mm, made of yarn of different colours (excl. those of polyester, nylon or other polyamide filaments or monofilaments, and of mixtures of textured and non-textured polyester filaments)	8.00%	EIF	
5407.74.00	Woven fabrics of yarn containing \geq 85% synthetic filament by weight, incl. monofilament of \geq 67 decitex and a maximum diameter of \leq 1 mm, printed (excl. those of polyester, nylon or other polyamide filaments or monofilaments, and of mixtures of textured and non-textured polyester filaments)	8.00%	EIF	
5407.81.00	Woven fabrics of yarn containing predominantly, but $<$ 85% synthetic filament by weight, incl. monofilament of \geq 67 decitex and a maximum diameter of \leq 1 mm, mixed principally or solely with cotton, unbleached or bleached	8.00%	EIF	
5407.82.00	Woven fabrics of yarn containing predominantly, but $<$ 85% synthetic filament by weight, incl. monofilament of \geq 67 decitex and a maximum diameter of \leq 1 mm, mixed principally or solely with cotton, dyed	8.00%	EIF	
5407.83.00	Woven fabrics of yarn containing predominantly, but $<$ 85% synthetic filament by weight, incl. monofilament of \geq 67 decitex and a maximum diameter of \leq 1 mm, mixed principally or solely with cotton, made of yarn of different colours	8.00%	EIF	
5407.84.00	Woven fabrics of yarn containing predominantly, but $<$ 85% synthetic filament by weight, incl. monofilament of \geq 67 decitex and a maximum diameter of \leq 1 mm, mixed principally or solely with cotton, printed	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5407.91.00	Woven fabrics of yarn containing predominantly, but < 85% synthetic filament by weight, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, unbleached or bleached, other than those mixed principally or solely with cotton	8.00%	EIF	
5407.92.00	Woven fabrics of yarn containing predominantly, but < 85% synthetic filament by weight, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, dyed, other than those mixed principally or solely with cotton	8.00%	EIF	
5407.93.00	Woven fabrics of yarn containing predominantly, but < 85% synthetic filament by weight, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, made of yarn of different colours, other than those mixed principally or solely with cotton	8.00%	EIF	
5407.94.00	Woven fabrics of yarn containing predominantly, but < 85% synthetic filament by weight, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, printed, other than those mixed principally or solely with cotton	8.00%	EIF	
5408.10.00	Woven fabrics of high-tenacity viscose yarn, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm	8.00%	EIF	
5408.21.00	Woven fabrics of yarn containing $\geq 85\%$ artificial filament by weight, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, unbleached or bleached (excl. those of high-tenacity viscose yarn)	8.00%	EIF	
5408.22.10	Woven fabrics of yarn containing $\geq 85\%$ artificial filament by weight, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, dyed, with a width of > 135 cm to 155 cm, in plain, twill, cross twill or satin weave (excl. those of high-tenacity viscose yarn)	8.00%	EIF	
5408.22.90	Woven fabrics of yarn containing $\geq 85\%$ artificial filament by weight, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, dyed (excl. those with a width of > 135 cm to 155 cm, in plain, twill, cross twill or satin weave, and fabrics of high-tenacity viscose yarn)	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5408.23.00	Woven fabrics of yarn containing \geq 85% artificial filament by weight, incl. monofilament of \geq 67 decitex and a maximum diameter of \leq 1 mm, made of yarn of different colours (excl. those of high-tenacity viscose yarn)	8.00%	EIF	
5408.24.00	Woven fabrics of yarn containing \geq 85% artificial filament by weight, incl. monofilament of \geq 67 decitex and a maximum diameter of \leq 1 mm, printed (excl. those of high-tenacity viscose yarn)	8.00%	EIF	
5408.31.00	Woven fabrics of yarn containing predominantly, but $<$ 85% artificial filament by weight, incl. monofilament of \geq 67 decitex and a maximum diameter of \leq 1 mm, unbleached or bleached (excl. those of high-tenacity viscose yarn)	8.00%	EIF	
5408.32.00	Woven fabrics of yarn containing predominantly, but $<$ 85% artificial filament by weight, incl. monofilament of \geq 67 decitex and a maximum diameter of \leq 1 mm, dyed (excl. those of high-tenacity viscose yarn)	8.00%	EIF	
5408.33.00	Woven fabrics of yarn containing predominantly, but $<$ 85% artificial filament by weight, incl. monofilament of \geq 67 decitex and a maximum diameter of \leq 1 mm, made of yarn of different colours (excl. those of high-tenacity viscose yarn)	8.00%	EIF	
5408.34.00	Woven fabrics of yarn containing predominantly, but $<$ 85% artificial filament by weight, incl. monofilament of \geq 67 decitex and a maximum diameter of \leq 1 mm, printed (excl. those of high-tenacity viscose yarn)	8.00%	EIF	
5501.10.00	Filament tow as specified in Note 1 to chapter 55, of nylon or other polyamides	0.00%	EIF	
5501.20.00	Filament tow as specified in Note 1 to chapter 55, of polyesters	0.00%	EIF	
5501.30.00	Filament tow as specified in Note 1 to chapter 55, acrylic or modacrylic	0.00%	EIF	
5501.40.00	Synthetic filament tow as specified in Note 1 to chapter 55, of polypropylene	0.00%	EIF	
5501.90.00	Synthetic filament tow as specified in Note 1 to chapter 55 (excl. that of acrylic, modacrylic, polyesters, polypropylene, nylon or other polyamide filament)	0.00%	EIF	
5502.10.00	Artificial filament tow as specified in Note 1 to chapter 55, of acetate	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5502.90.00	Artificial filament tow, as specified in Note 1 to chapter 55 (excl. of acetate)	0.00%	EIF	
5503.11.00	Staple fibres of aramids, not carded, combed or otherwise processed for spinning	0.00%	EIF	
5503.19.00	Staple fibres of nylon or other polyamides, not carded, combed or otherwise processed for spinning (excl. those of aramids)	0.00%	EIF	
5503.20.00	Staple fibres of polyesters, not carded, combed or otherwise processed for spinning	0.00%	EIF	
5503.30.00	Acrylic or modacrylic staple fibres, not carded, combed or otherwise processed for spinning	0.00%	EIF	
5503.40.00	Staple fibres of polypropylene, not carded, combed or otherwise processed for spinning	0.00%	EIF	
5503.90.00	Synthetic staple fibres, not carded, combed or otherwise processed for spinning (excl. those of polypropylene, acrylic, modacrylic, polyesters, nylon or other polyamides)	0.00%	EIF	
5504.10.00	Staple fibres of viscose rayon, not carded, combed or otherwise processed for spinning	0.00%	EIF	
5504.90.00	Artificial staple fibres, not carded, combed or otherwise processed for spinning (excl. those of viscose rayon)	0.00%	EIF	
5505.10.10	Waste of staple fibres of nylon or other polyamides, incl. noils, yarn waste and garnetted stock	0.00%	EIF	
5505.10.30	Waste of staple fibres of polyesters, incl. noils, yarn waste and garnetted stock	0.00%	EIF	
5505.10.50	Waste of acrylic or modacrylic staple fibres, incl. noils, yarn waste and garnetted stock	0.00%	EIF	
5505.10.70	Waste of polypropylene staple fibres, incl. noils, yarn waste and garnetted stock	0.00%	EIF	
5505.10.90	Waste of synthetic staple fibres, incl. noils, yarn waste and garnetted stock (excl. that of polypropylene, acrylic, modacrylic, polyester, nylon and other polyamide staple fibres)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5505.20.00	Waste of artificial staple fibres, incl. noils, yarn waste and garnetted stock	0.00%	EIF	
5506.10.00	Staple fibres of nylon or other polyamides, carded, combed or otherwise processed for spinning	0.00%	EIF	
5506.20.00	Staple fibres of polyesters, carded, combed or otherwise processed for spinning	0.00%	EIF	
5506.30.00	Acrylic or modacrylic staple fibres, carded, combed or otherwise processed for spinning	0.00%	EIF	
5506.40.00	Staple fibres of polypropylene, carded, combed or otherwise processed for spinning	0.00%	EIF	
5506.90.00	Synthetic staple fibres carded, combed or otherwise processed for spinning (excl. acrylic, modacrylic, polyester, polypropylene, nylon or other polyamides)	0.00%	EIF	
5507.00.00	Artificial staple fibres, carded, combed or otherwise processed for spinning	0.00%	EIF	
5508.10.10	Sewing thread of synthetic staple fibres (excl. that put up for retail sale)	0.00%	EIF	
5508.10.90	Sewing thread of synthetic staple fibres, put up for retail sale	0.00%	EIF	
5508.20.10	Sewing thread of artificial staple fibres (excl. that put up for retail sale)	0.00%	EIF	
5508.20.90	Sewing thread of artificial staple fibres, put up for retail sale	0.00%	EIF	
5509.11.00	Single yarn containing \geq 85% nylon or other polyamide staple fibres by weight (excl. sewing thread and yarn put up for retail sale)	4.00%	EIF	
5509.12.00	Multiple "folded" or cabled yarn containing \geq 85% nylon or other polyamide staple fibres by weight (excl. sewing thread and yarn put up for retail sale)	4.00%	EIF	
5509.21.00	Single yarn containing \geq 85% polyester staple fibres by weight (excl. sewing thread and yarn put up for retail sale)	4.00%	EIF	
5509.22.00	Multiple "folded" or cabled yarn containing \geq 85% polyester staple fibres by weight (excl. sewing thread and yarn put up for retail sale)	4.00%	EIF	
5509.31.00	Single yarn containing \geq 85% acrylic or modacrylic staple fibres by weight (excl. sewing thread and yarn put up for retail sale)	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5509.32.00	Multiple "folded" or cabled yarn containing >= 85% acrylic or modacrylic staple fibres by weight (excl. sewing thread and yarn put up for retail sale)	4.00%	EIF	
5509.41.00	Single yarn containing >= 85% synthetic staple fibres by weight (excl. sewing thread, yarn put up for retail sale and yarn of acrylic, modacrylic, polyester, nylon or other polyamide staple fibres)	4.00%	EIF	
5509.42.00	Multiple "folded" or cabled yarn containing >= 85% synthetic staple fibres by weight (excl. sewing thread, yarn put up for retail sale and yarn of acrylic, modacrylic, polyester, nylon or other polyamide staple fibres)	4.00%	EIF	
5509.51.00	Yarn containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with artificial staple fibres (excl. sewing thread and yarn put up for retail sale)	4.00%	EIF	
5509.52.00	Yarn containing > 50% to < 85% polyester staple fibres by weight, mixed principally or solely with wool or fine animal hair (excl. sewing thread and yarn put up for retail sale)	4.00%	EIF	
5509.53.00	Yarn containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton (excl. sewing thread and yarn put up for retail sale)	4.00%	EIF	
5509.59.00	Yarn containing predominantly, but < 85% polyester staple fibres by weight, other than that mixed principally or solely with cotton, wool, fine animal hair or artificial staple fibres (excl. sewing thread and yarn put up for retail sale)	4.00%	EIF	
5509.61.00	Yarn containing predominantly, but < 85% acrylic or modacrylic staple fibres by weight, mixed principally or solely with wool or fine animal hair (excl. sewing thread and yarn put up for retail sale)	4.00%	EIF	
5509.62.00	Yarn containing predominantly, but < 85% acrylic or modacrylic staple fibres by weight, mixed principally or solely with cotton (excl. sewing thread and yarn put up for retail sale)	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5509.69.00	Yarn containing predominantly, but < 85% acrylic or modacrylic staple fibres by weight, other than that mixed principally or solely with cotton, wool or fine animal hair (excl. sewing thread and yarn put up for retail sale)	4.00%	EIF	
5509.91.00	Yarn containing predominantly, but < 85% synthetic staple fibres by weight, mixed principally or solely with wool or fine animal hair (excl. sewing thread, yarn put up for retail sale and yarn of polyester, acrylic or modacrylic staple fibres)	4.00%	EIF	
5509.92.00	Yarn containing predominantly, but < 85% synthetic staple fibres by weight, mixed principally or solely with cotton (excl. sewing thread, yarn put up for retail sale and yarn of polyester, acrylic or modacrylic staple fibres)	4.00%	EIF	
5509.99.00	Yarn containing predominantly, but < 85% synthetic staple fibres by weight, other than that mixed principally or solely with cotton, wool or fine animal hair (excl. sewing thread, yarn put up for retail sale and yarn of polyester, acrylic or modacrylic staple fibres)	4.00%	EIF	
5510.11.00	Single yarn, containing >= 85% artificial staple fibres by weight (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5510.12.00	Multiple "folded" or cabled yarn containing >= 85% artificial staple fibres by weight (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5510.20.00	Yarn containing predominantly, but < 85% artificial staple fibres by weight, mixed principally or solely with wool or fine animal hair (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5510.30.00	Yarn containing predominantly, but < 85% artificial staple fibres by weight, mixed principally or solely with cotton (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	
5510.90.00	Yarn containing predominantly, but < 85% artificial staple fibres by weight, other than that mixed principally or solely with cotton, wool or fine animal hair (excl. sewing thread and yarn put up for retail sale)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5511.10.00	Yarn containing \geq 85% synthetic staple fibres by weight, put up for retail sale (excl. sewing thread)	0.00%	EIF	
5511.20.00	Yarn containing predominantly, but $<$ 85% synthetic staple fibres by weight, put up for retail sale (excl. sewing thread)	0.00%	EIF	
5511.30.00	Yarn of artificial staple fibres, put up for retail sale (excl. sewing thread)	0.00%	EIF	
5512.11.00	Woven fabrics containing \geq 85% polyester staple fibres by weight, unbleached or bleached	8.00%	EIF	
5512.19.10	Woven fabrics containing \geq 85% polyester staple fibres by weight, printed	8.00%	EIF	
5512.19.90	Woven fabrics containing \geq 85% polyester staple fibres by weight, dyed or made of yarn of different colours	8.00%	EIF	
5512.21.00	Woven fabrics containing \geq 85% acrylic or modacrylic staple fibres by weight, unbleached or bleached	8.00%	EIF	
5512.29.10	Woven fabrics containing \geq 85% acrylic or modacrylic staple fibres by weight, printed	8.00%	EIF	
5512.29.90	Woven fabrics containing \geq 85% acrylic or modacrylic staple fibres by weight, dyed or made of yarn of different colours	8.00%	EIF	
5512.91.00	Woven fabrics containing \geq 85% synthetic staple fibres by weight, unbleached or bleached (excl. those of acrylic, modacrylic or polyester staple fibres)	8.00%	EIF	
5512.99.10	Woven fabrics containing \geq 85% synthetic staple fibres by weight, printed (excl. those of acrylic, modacrylic or polyester staple fibres)	8.00%	EIF	
5512.99.90	Woven fabrics containing \geq 85% synthetic staple fibres by weight, dyed or made of yarn of different colours (excl. those of acrylic, modacrylic or polyester staple fibres)	8.00%	EIF	
5513.11.20	Plain woven fabrics containing predominantly, but $<$ 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing \leq 170 g/m ² , unbleached or bleached, with a width of \leq 165 cm	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5513.11.90	Plain woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing <= 170 g/m ² , unbleached or bleached, with a width of > 165 cm	8.00%	EIF	
5513.12.00	Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing <= 170 g/m ² , in three-thread or four-thread twill, incl. cross twill, unbleached or bleached	8.00%	EIF	
5513.13.00	Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing <= 170 g/m ² , unbleached or bleached (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	8.00%	EIF	
5513.19.00	Woven fabrics containing predominantly, but < 85% synthetic staple fibres by weight, mixed principally or solely with cotton and weighing <= 170 g/m ² , unbleached or bleached (excl. those of polyester staple fibres)	8.00%	EIF	
5513.21.00	Plain woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing <= 170 g/m ² , dyed	8.00%	EIF	
5513.23.10	Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing <= 170 g/m ² , in three-thread or four-thread twill, incl. cross twill, dyed	8.00%	EIF	
5513.23.90	Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing <= 170 g/m ² , dyed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	8.00%	EIF	
5513.29.00	Woven fabrics containing predominantly, but < 85% synthetic staple fibres by weight, mixed principally or solely with cotton and weighing <= 170 g/m ² , dyed (excl. those of polyester staple fibres)	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5513.31.00	Plain woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing <= 170 g/m ² , made of yarn of different colours	8.00%	EIF	
5513.39.00	Woven fabrics containing predominantly, but < 85% synthetic staple fibres by weight, mixed principally or solely with cotton and weighing <= 170 g/m ² , made of yarn of different colours (excl. plain woven fabrics of polyester staple fibres)	8.00%	EIF	
5513.41.00	Plain woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing <= 170 g/m ² , printed	8.00%	EIF	
5513.49.00	Woven fabrics containing predominantly, but < 85% synthetic staple fibres by weight, mixed principally or solely with cotton and weighing <= 170 g/m ² , printed (excl. plain woven fabrics of polyester staple fibres)	8.00%	EIF	
5514.11.00	Plain woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m ² , unbleached or bleached	8.00%	EIF	
5514.12.00	Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m ² , in three-thread or four-thread twill, incl. cross twill, unbleached or bleached	8.00%	EIF	
5514.19.10	Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m ² , unbleached or bleached (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	8.00%	EIF	
5514.19.90	Woven fabrics containing predominantly, but < 85% synthetic staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m ² , unbleached or bleached (excl. those of polyester staple fibres)	8.00%	EIF	
5514.21.00	Plain woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m ² , dyed	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5514.22.00	Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m ² , in three-thread or four-thread twill, incl. cross twill, dyed	8.00%	EIF	
5514.23.00	Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m ² , dyed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	8.00%	EIF	
5514.29.00	Woven fabrics containing predominantly, but < 85% synthetic staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m ² , dyed (excl. those of polyester staple fibres)	8.00%	EIF	
5514.30.10	Plain woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m ² , made of yarn of different colours	8.00%	EIF	
5514.30.30	Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m ² , in three-thread or four-thread twill, incl. cross twill, made of yarn of different colours	8.00%	EIF	
5514.30.50	Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m ² , made of yarn of different colours (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	8.00%	EIF	
5514.30.90	Woven fabrics containing predominantly, but < 85% synthetic staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m ² , made of yarn of different colours (excl. those of polyester staple fibres)	8.00%	EIF	
5514.41.00	Plain woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m ² , printed	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5514.42.00	Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m ² , in three-thread or four-thread twill, incl. cross twill, printed	8.00%	EIF	
5514.43.00	Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m ² , printed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	8.00%	EIF	
5514.49.00	Woven fabrics containing predominantly, but < 85% synthetic staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m ² , printed (excl. those of polyester staple fibres)	8.00%	EIF	
5515.11.10	Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with viscose staple fibres, unbleached or bleached	8.00%	EIF	
5515.11.30	Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with viscose staple fibres, printed	8.00%	EIF	
5515.11.90	Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with viscose staple fibres, dyed, or made of yarn of different colours	8.00%	EIF	
5515.12.10	Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with man-made filament, unbleached or bleached	8.00%	EIF	
5515.12.30	Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with man-made filament, printed	8.00%	EIF	
5515.12.90	Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with man-made filament, dyed or made of yarn of different colours	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5515.13.11	Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with carded wool or carded fine animal hair, unbleached or bleached	8.00%	EIF	
5515.13.19	Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with carded wool or carded fine animal hair, dyed, made of yarn of different colours, or printed	8.00%	EIF	
5515.13.91	Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with combed wool or combed fine animal hair, unbleached or bleached	8.00%	EIF	
5515.13.99	Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with combed wool or combed fine animal hair, dyed, made of yarn of different colours, or printed	8.00%	EIF	
5515.19.10	Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, other than those mixed principally or solely with wool or fine animal hair, man-made filament, viscose staple fibres or cotton, unbleached or bleached	8.00%	EIF	
5515.19.30	Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, other than those mixed principally or solely with wool or fine animal hair, man-made filament, viscose staple fibres or cotton, printed	8.00%	EIF	
5515.19.90	Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, other than those mixed principally or solely with wool or fine animal hair, man-made filament, viscose staple fibres or cotton, dyed or made of yarn of different colours	8.00%	EIF	
5515.21.10	Woven fabrics containing predominantly, but < 85% acrylic or modacrylic staple fibres by weight, mixed principally or solely with man-made filament, unbleached or bleached	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5515.21.30	Woven fabrics containing predominantly, but < 85% acrylic or modacrylic staple fibres by weight, mixed principally or solely with man-made filament, printed	8.00%	EIF	
5515.21.90	Woven fabrics containing predominantly, but < 85% acrylic or modacrylic staple fibres by weight, mixed principally or solely with man-made filament, dyed or made of yarn of different colours	8.00%	EIF	
5515.22.11	Woven fabrics containing predominantly, but < 85% acrylic or modacrylic staple fibres by weight, mixed principally or solely with carded wool or carded fine animal hair, unbleached or bleached	8.00%	EIF	
5515.22.19	Woven fabrics containing predominantly, but < 85% acrylic or modacrylic staple fibres by weight, mixed principally or solely with carded wool or carded fine animal hair, dyed, made of yarn of different colours, or printed	8.00%	EIF	
5515.22.91	Woven fabrics containing predominantly, but < 85% acrylic or modacrylic staple fibres by weight, mixed principally or solely with combed wool or combed fine animal hair, unbleached or bleached	8.00%	EIF	
5515.22.99	Woven fabrics containing predominantly, but < 85% acrylic or modacrylic staple fibres by weight, mixed principally or solely with combed wool or combed fine animal hair, dyed, made of yarn of different colours, or printed	8.00%	EIF	
5515.29.00	Woven fabrics containing predominantly, but < 85% acrylic or modacrylic staple fibres by weight, other than those mixed principally or solely with wool, fine animal hair, man-made filaments or cotton	8.00%	EIF	
5515.91.10	Woven fabrics containing predominantly, but < 85% synthetic staple fibres, mixed principally or solely with man-made filament, unbleached or bleached (excl. those of acrylic, modacrylic or polyester staple fibres)	8.00%	EIF	
5515.91.30	Woven fabrics containing predominantly, but < 85% synthetic staple fibres, mixed principally or solely with man-made filament, printed (excl. those of acrylic, modacrylic or polyester staple fibres)	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5515.91.90	Woven fabrics containing predominantly, but < 85% synthetic staple fibres, mixed principally or solely with man-made filament, dyed or made of yarn of different colours (excl. those of acrylic, modacrylic or polyester staple fibres)	8.00%	EIF	
5515.99.20	Woven fabrics containing predominantly, but < 85% synthetic staple fibres, other than those mixed principally or solely with man-made filament or cotton, unbleached or bleached (excl. those of acrylic, modacrylic or polyester staple fibres)	8.00%	EIF	
5515.99.40	Woven fabrics containing predominantly, but < 85% synthetic staple fibres, other than those mixed principally or solely with man-made filament or cotton, printed (excl. those of acrylic, modacrylic or polyester staple fibres)	8.00%	EIF	
5515.99.80	Woven fabrics containing predominantly, but < 85% synthetic staple fibres, other than those mixed principally or solely with man-made filament or cotton, dyed or made of yarn of different colours (excl. those of acrylic, modacrylic or polyester staple fibres)	8.00%	EIF	
5516.11.00	Woven fabrics containing \geq 85% artificial staple fibres by weight, unbleached or bleached	8.00%	EIF	
5516.12.00	Woven fabrics containing \geq 85% artificial staple fibres by weight, dyed	8.00%	EIF	
5516.13.00	Woven fabrics containing \geq 85% artificial staple fibres by weight, made of yarn of different colours	8.00%	EIF	
5516.14.00	Woven fabrics containing \geq 85% artificial staple fibres by weight, printed	8.00%	EIF	
5516.21.00	Woven fabrics containing predominantly, but < 85% artificial staple fibres, mixed principally or solely with man-made filament, unbleached or bleached	8.00%	EIF	
5516.22.00	Woven fabrics containing predominantly, but < 85% artificial staple fibres, mixed principally or solely with man-made filament, dyed	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5516.23.10	Woven jacquard fabrics containing predominantly, but < 85% artificial staple fibres, mixed principally or solely with man-made filament, made of yarn of different colours, with a width of \geq 140 cm 'mattress tickings'	8.00%	EIF	
5516.23.90	Woven fabrics containing predominantly, but < 85% artificial staple fibres by weight, mixed principally or solely with man-made filament, made of yarns of different colours (excl. jacquard fabrics with a width of \geq 140 cm; mattress tickings)	8.00%	EIF	
5516.24.00	Woven fabrics containing predominantly, but < 85% artificial staple fibres by weight, mixed principally or solely with man-made filament, printed	8.00%	EIF	
5516.31.00	Woven fabrics containing predominantly, but < 85% artificial staple fibres by weight, mixed principally or solely with wool or fine animal hair, unbleached or bleached	8.00%	EIF	
5516.32.00	Woven fabrics containing predominantly, but < 85% artificial staple fibres by weight, mixed principally or solely with wool or fine animal hair, dyed	8.00%	EIF	
5516.33.00	Woven fabrics containing predominantly, but < 85% artificial staple fibres by weight, mixed principally or solely with wool or fine animal hair, made of yarn of different colours	8.00%	EIF	
5516.34.00	Woven fabrics containing predominantly, but < 85% artificial staple fibres by weight, mixed principally or solely with wool or fine animal hair, printed	8.00%	EIF	
5516.41.00	Woven fabrics containing predominantly, but < 85% artificial staple fibres by weight, mixed principally or solely with cotton, unbleached or bleached	8.00%	EIF	
5516.42.00	Woven fabrics containing predominantly, but < 85% artificial staple fibres by weight, mixed principally or solely with cotton, dyed	8.00%	EIF	
5516.43.00	Woven fabrics containing predominantly, but < 85% artificial staple fibres by weight, mixed principally or solely with cotton, made of yarn of different colours	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5516.44.00	Woven fabrics containing predominantly, but < 85% artificial staple fibres by weight, mixed principally or solely with cotton, printed	8.00%	EIF	
5516.91.00	Woven fabrics containing predominantly, but < 85% artificial staple fibres by weight, other than those mixed principally or solely with cotton, wool, fine animal hair or man-made filament, unbleached or bleached	8.00%	EIF	
5516.92.00	Woven fabrics containing predominantly, but < 85% artificial staple fibres by weight, other than those mixed principally or solely with cotton, wool, fine animal hair or man-made filament, dyed	8.00%	EIF	
5516.93.00	Woven fabrics containing predominantly, but < 85% artificial staple fibres by weight, other than those mixed principally or solely with cotton, wool, fine animal hair or man-made filament, made of yarn of different colours	8.00%	EIF	
5516.94.00	Woven fabrics containing predominantly, but < 85% artificial staple fibres by weight, other than those mixed principally or solely with cotton, wool, fine animal hair or man-made filament, printed	8.00%	EIF	
5601.21.10	Absorbent cotton wadding and articles thereof (excl. sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, wadding and articles thereof impregnated or coated with pharmaceutical substances or put up for retail sale for medical, surgical, dental or veterinary purposes, and products impregnated, coated or covered with perfumes, cosmetics, soaps, detergents etc.)	2.00%	EIF	
5601.21.90	Wadding of non-absorbent cotton and articles thereof (excl. sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, wadding and articles thereof, impregnated or covered with medicated substances or put up for retail for medical, surgical, dental or veterinary purposes, or impregnated, coated or covered with perfumes, make-up, soaps, cleansing agents, etc.)	2.00%	EIF	
5601.22.10	Rolls of wadding of man-made fibres, of a diameter of <= 8 mm (excl. those covered entirely with woven fabrics)	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5601.22.90	Wadding of man-made fibres and articles thereof (excl. rolls of wadding of a diameter of <= 8 mm, sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, wadding and articles thereof impregnated or coated with pharmaceutical substances or put up for retail sale for medical, surgical, dental or veterinary purposes, and products impregnated, coated or covered with perfumes, cosmetics, soaps etc.)	4.00%	EIF	
5601.29.00	Wadding of textile materials and articles thereof (excl. of cotton or man-made fibres; sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, wadding and articles thereof, impregnated or covered with medicated substances or put up for retail for medical, surgical, dental or veterinary purposes, or impregnated, coated or covered with perfumes, make-up, soaps, cleansing agents, etc.)	2.00%	EIF	
5601.30.00	Textile flock and dust and mill neps	2.00%	EIF	
5602.10.11	Needleloom felt of jute or of other textile bast fibres of heading 5303, not impregnated, coated, covered or laminated, n.e.s.	6.00%	EIF	
5602.10.19	Needleloom felt, not impregnated, coated, covered or laminated, n.e.s.(excl. that of jute or of other textile bast fibres of heading 5303)	6.00%	EIF	
5602.10.31	Felt in the form of stitch-bonded fibre fabrics, not impregnated, coated, covered or laminated, of wool or fine animal hair, n.e.s.	6.00%	EIF	
5602.10.38	Felt in the form of stitch-bonded fibre fabrics, not impregnated, coated, covered or laminated, n.e.s. (excl. that of wool or of fine animal hair)	6.00%	EIF	
5602.10.90	Needleloom felt and stitch-bonded fibre fabrics, impregnated, coated, covered or laminated, n.e.s.	6.00%	EIF	
5602.21.00	Felt, not impregnated, coated, covered or laminated, of wool or fine animal hair, n.e.s. (excl. needleloom felt and stitch-bonded fibre fabrics)	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5602.29.00	Felt, not impregnated, coated, covered or laminated (excl. that of wool or fine animal hair; needleloom felt and stitch-bonded fibre fabrics)	6.00%	EIF	
5602.90.00	Felt, impregnated, coated, covered or laminated (excl. needleloom felt and stitch-bonded fibre fabrics)	6.00%	EIF	
5603.11.10	Nonwovens, coated or covered, n.e.s., of man-made filaments, weighing ≤ 25 g/m ²	4.00%	EIF	
5603.11.90	Nonwovens, whether or not impregnated or laminated, n.e.s., of man-made filaments, weighing ≤ 25 g/m ² (excl. coated or covered)	4.00%	EIF	
5603.12.10	Nonwovens, coated or covered, n.e.s., of man-made filaments, weighing > 25 g/m ² but ≤ 70 g/m ²	4.00%	EIF	
5603.12.90	Nonwovens, whether or not impregnated or laminated, n.e.s., of man-made filaments, weighing > 25 g/m ² but ≤ 70 g/m ² (excl. coated or covered)	4.00%	EIF	
5603.13.10	Nonwovens, coated or covered, n.e.s., of man-made filaments, weighing > 70 g/m ² but ≤ 150 g/m ²	4.00%	EIF	
5603.13.90	Nonwovens, whether or not impregnated or laminated, n.e.s., of man-made filaments, weighing > 70 g/m ² but ≤ 150 g/m ² (excl. coated or covered)	4.00%	EIF	
5603.14.10	Nonwovens, coated or covered, n.e.s., of man-made filaments, weighing > 150 g/m ²	4.00%	EIF	
5603.14.90	Nonwovens, whether or not impregnated or laminated, n.e.s., of man-made filaments, weighing > 150 g/m ² (excl. coated or covered)	4.00%	EIF	
5603.91.10	Nonwovens, coated or covered, n.e.s., weighing ≤ 25 g/m ² (excl. of man-made filaments)	4.00%	EIF	
5603.91.90	Nonwovens, whether or not impregnated or laminated, n.e.s., weighing ≤ 25 g/m ² (excl. coated or covered or of man-made filaments)	4.00%	EIF	
5603.92.10	Nonwovens, coated or covered, n.e.s., weighing > 25 g/m ² but ≤ 70 g/m ² (excl. of man-made filaments)	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5603.92.90	Nonwovens, whether or not impregnated or laminated, n.e.s., weighing > 25 g/m ² but <= 70 g/m ² (excl. coated or covered or of man-made filaments)	4.00%	EIF	
5603.93.10	Nonwovens, coated or covered, n.e.s., weighing > 70 g/m ² but <= 150 g/m ² (excl. of man-made filaments)	4.00%	EIF	
5603.93.90	Nonwovens, whether or not impregnated or laminated, n.e.s., weighing > 70 g/m ² but <= 150 g/m ² (excl. coated or covered or of man-made filaments)	4.00%	EIF	
5603.94.10	Nonwovens, coated or covered, n.e.s., weighing > than 150 g/m ² (excl. of man-made filaments)	4.00%	EIF	
5603.94.90	Nonwovens, whether or not impregnated or laminated, n.e.s., weighing > than 150 g/m ² (excl. coated or covered or of man-made filaments)	4.00%	EIF	
5604.10.00	Textile-covered rubber thread and cord	4.00%	EIF	
5604.90.10	High-tenacity yarn of polyesters, nylon, other polyamides or viscose rayon, impregnated or coated with rubber or plastics	4.00%	EIF	
5604.90.90	Textile yarn, strip and the like of heading 5404 and 5405, impregnated, coated, covered or sheathed with rubber or plastics (excl. high-tenacity yarn of polyesters, nylon, other polyamides or viscose rayon, impregnated or coated with rubber or plastics; imitation catgut, thread and cord with fish-hook attachments or otherwise put up as fishing line)	4.00%	EIF	
5605.00.00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, of textile fibres, combined with metal in the form of thread, strip or powder or covered with metal (excl. yarns manufactured from a mixture of textile fibres and metal fibres, with anti-static properties; yarns reinforced with metal wire; articles with the character of trimmings)	4.00%	EIF	
5606.00.10	Loop wale-yarn (excl. metal yarn and metallised yarn of heading 5605; gimped horsehair yarn; textile-covered rubber thread; twine, cord and other gimped textile products of heading 5808; gimped metal yarn)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5606.00.91	Gimped yarn (excl. metal yarn and metallised yarn of heading 5605; gimped horsehair yarn; textile-covered rubber thread; twine, cord and other gimped textile products of heading 5808; gimped metal yarn)	0.00%	EIF	
5606.00.99	Chenille yarn, incl. flock chenille yarn; gimped strip and the like of heading 5404 and 5405 (excl. metal yarn and metallised yarn of heading 5605; gimped horsehair yarn; textile-covered rubber thread; twine, cord and other gimped textile products of heading 5808; gimped metal yarn)	0.00%	EIF	
5607.21.00	Binder or baler twine, of sisal or other textile fibres of the genus Agave	12.00%	EIF	
5607.29.00	Twine, cordage, ropes and cables, of sisal or other textile fibres of the genus Agave, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics (excl. binder or baler twine)	12.00%	EIF	
5607.41.00	Binder or baler twine, of polyethylene or polypropylene	8.00%	EIF	
5607.49.11	Twine, cordage, ropes and cables, of polyethylene or polypropylene, plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics, with a linear density of > 50.000 decitex "5 g/m" (excl. binder or baler twine)	8.00%	EIF	
5607.49.19	Twine, cordage, ropes and cables, of polyethylene or polypropylene, not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics, with a linear density of > 50.000 decitex "5 g/m" (excl. binder or baler twine)	8.00%	EIF	
5607.49.90	Twine, cordage, ropes and cables, of polyethylene or polypropylene, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics, with a linear density of <= 50.000 decitex "5 g/m" (excl. binder or baler twine)	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5607.50.11	Twine, cordage, ropes and cables of nylon, other polyamides or polyesters, plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics, with a linear density of > 50.000 decitex "5 g/m"	8.00%	EIF	
5607.50.19	Twine, cordage, ropes and cables, of nylon, other polyamides or polyesters, not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics, with a linear density of > 50.000 decitex "5 g/m"	8.00%	EIF	
5607.50.30	Twine, cordage, ropes and cables, of nylon, other polyamides or polyester, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics, with a linear density of > 50.000 decitex "5 g/m"	8.00%	EIF	
5607.50.90	Twine, cordage, ropes and cables, of synthetic fibres, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics (excl. polyethylene, polypropylene, polyesters, nylon or other polyamides)	8.00%	EIF	
5607.90.20	Twine, cordage, ropes and cables, of abaca "Manila hemp or Musa textilis Nee" or other hard "leaf" fibres and of jute or other textile bast fibres of heading 5303, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics	6.00%	EIF	
5607.90.90	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics (excl. that of synthetic fibres, of jute or other textile bast fibres of heading 5303, of sisal or other textile fibres of the genus Agave, of abaca "Manila hemp or Musa textilis" or other hard leaf fibres)	8.00%	EIF	
5608.11.20	Made-up knotted fishing nets of twine, cordage, ropes or cables, of man-made textile materials (excl. landing nets)	8.00%	EIF	
5608.11.80	Made-up knotted fishing nets of yarn, of man-made textile materials (excl. those of twine, cordage, rope or cables and landing nets)	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5608.19.11	Made-up knotted nets of twine, cordage, ropes or cables, of nylon or other polyamides (excl. fishing nets, hairnets, nets for sporting purposes, incl. landing nets, butterfly nets and the like)	8.00%	EIF	
5608.19.19	Made-up knotted nets of nylon or other polyamides (excl. those of twine, cordage, ropes or cables, fishing nets, hairnets, nets for sporting purposes, incl. landing nets, butterfly nets and the like)	8.00%	EIF	
5608.19.30	Made-up knotted nets of man-made textile materials (excl. those of nylon or other polyamides, fishing nets, hairnets, nets for sporting purposes, incl. landing nets, butterfly nets and the like)	8.00%	EIF	
5608.19.90	Knotted netting of twine, cordage, ropes or cables, by the piece or metre, of man-made textile materials (excl. made-up nets)	8.00%	EIF	
5608.90.00	Knotted netting of twine, cordage, ropes or cables, by the piece or metre; made-up fishing nets and other made-up nets, of vegetable textile materials (excl. hairnets, nets for sporting purposes, incl. landing nets, butterfly nets and the like)	8.00%	EIF	
5609.00.00	Articles of yarn, strip or the like of heading 5404 or 5405, or of twine, cordage, ropes or cables of heading 5607, n.e.s.	4.00%	EIF	
5701.10.10	Carpets and other textile floor coverings, of wool or fine animal hair, knotted, whether or not made up, containing > 10% silk or waste silk other than noil by weight	0.00%	EIF	
5701.10.90	Carpets and other textile floor coverings, of wool or fine animal hair, knotted, whether or not made up (excl. those containing > 10% silk or waste silk other than noil by weight)	0.00%	EIF	
5701.90.10	Carpets and other textile floor coverings, of silk, waste silk other than noil, synthetic fibres or metallised yarn of heading 5605, or of textile materials containing metal yarn, knotted, whether or not made up	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5701.90.90	Carpets and other textile floor coverings, of textile materials, knotted, whether or not made up (excl. those of wool or fine animal hair, of silk or waste silk other than noil, or of textile materials containing metal yarn)	0.00%	EIF	
5702.10.00	Kelem, Schumacks, Karamanie and similar hand-woven rugs, whether or not made up	2.00%	EIF	
5702.20.00	Floor coverings of coconut fibres "coir", woven, whether or not made up	4.00%	EIF	
5702.31.10	Axminster carpets of wool or fine animal hair, woven, not tufted or flocked, of pile construction, not made up	8.00%	EIF	
5702.31.80	Carpets and other floor coverings, of wool or fine animal hair, woven, not tufted or flocked, of pile construction, not made up (excl. Axminster, Kelem, Schumacks, Karamanie and similar hand-woven rugs)	8.00%	EIF	
5702.32.00	Carpets and other floor coverings, of man-made textile materials, woven, not tufted or flocked, of pile construction, not made up (excl. Kelem, Schumacks, Karamanie and similar hand-woven rugs)	8.00%	EIF	
5702.39.00	Carpets and other floor coverings, of vegetable textile materials or coarse animal hair, woven, not tufted or flocked, of pile construction, not made up (excl. Kelem, Schumacks, Karamanie and similar hand-woven rugs, and floor coverings of coconut fibres "coir")	8.00%	EIF	
5702.41.10	Axminster carpets of wool or fine animal hair, woven, not tufted or flocked, of pile construction, made up	8.00%	EIF	
5702.41.90	Carpets and other floor coverings, of wool or fine animal hair, woven, not tufted or flocked, of pile construction, made up (excl. Kelem, Schumacks, Karamanie and similar hand-woven rugs, and Axminster carpets)	8.00%	EIF	
5702.42.00	Carpets and other floor coverings, of man-made textile materials, woven, not tufted or flocked, of pile construction, made up (excl. Kelem, Schumacks, Karamanie and similar hand-woven rugs)	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5702.49.00	Carpets and other floor coverings, of vegetable textile materials or coarse animal hair, woven, not tufted or flocked, of pile construction, made up (excl. Kelem, Schumacks, Karamanie and similar hand-woven rugs, and floor coverings of coconut fibres "coir")	8.00%	EIF	
5702.50.10	Carpets and other floor coverings, of wool or fine animal hair, woven, not tufted or flocked, not of pile construction, not made up (excl. Kelem, Schumacks, Karamanie and similar hand-woven rugs)	8.00%	EIF	
5702.50.31	Carpets and other floor coverings, of polypropylene, woven, not tufted or flocked, not of pile construction, not made up (excl. Kelem, Schumacks, Karamanie and similar hand-woven rugs)	8.00%	EIF	
5702.50.39	Carpets and other floor coverings, of man-made textile materials, woven, not tufted or flocked, not of pile construction, not made up (excl. those of polypropylene and Kelem, Schumacks, Karamanie and similar hand-woven rugs)	8.00%	EIF	
5702.50.90	Carpets and other floor coverings, of vegetable textile materials or coarse animal hair, woven, not tufted or flocked, not of pile construction, not made up (excl. Kelem, Schumacks, Karamanie and similar hand-woven rugs, and floor coverings of coconut fibres "coir")	8.00%	EIF	
5702.91.00	Carpets and other floor coverings, of wool or fine animal hair, woven, not tufted or flocked, not of pile construction, made up (excl. Kelem, Schumacks, Karamanie and similar hand-woven rugs)	8.00%	EIF	
5702.92.10	Carpets and other floor coverings, of polypropylene, woven, not tufted or flocked, not of pile construction, made up (excl. Kelem, Schumacks, Karamanie and similar hand-woven rugs)	8.00%	EIF	
5702.92.90	Carpets and other floor coverings, of man-made textile materials, woven, not tufted or flocked, not of pile construction, made up (excl. those of polypropylene and Kelem, Schumacks, Karamanie and similar hand-woven rugs)	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5702.99.00	Carpets and other floor coverings, of vegetable textile materials or coarse animal hair, woven, not tufted or flocked, not of pile construction, made up (excl. Kelem, Schumacks, Karamanie and similar hand-woven rugs, and floor coverings of coconut fibres "coir")	8.00%	EIF	
5703.10.00	Carpets and other floor coverings, of wool or fine animal hair, tufted "needle punched", whether or not made up	8.00%	EIF	
5703.20.12	Tiles, of nylon or other polyamides, tufted "needle punched", whether or not made up, printed (excl. carpet tiles with an area of > 1 m ²)	8.00%	EIF	
5703.20.18	Carpets and other floor coverings, of nylon or other polyamides, tufted "needle punched", whether or not made up, printed (excl. carpet tiles with an area of <= 1 m ²)	8.00%	EIF	
5703.20.92	Tiles, of nylon or other polyamides, tufted "needle punched", whether or not made up (excl. printed, and carpet tiles with an area of > 1 m ²)	8.00%	EIF	
5703.20.98	Carpets and other textile floor coverings, of nylon or other polyamides, tufted "needle punched", whether or not made up (excl. printed, and carpet tiles with an area of <= 1 m ²)	8.00%	EIF	
5703.30.12	Tiles, of polypropylene, tufted "needle punched", whether or not made up (excl. carpet tiles with an area of > 1 m ²)	8.00%	EIF	
5703.30.18	Carpets and other floor coverings, of polypropylene, tufted "needle punched", whether or not made up (excl. carpet tiles with an area of <= 1 m ²)	8.00%	EIF	
5703.30.82	Tiles, of man-made textile materials, tufted "needle punched", whether or not made up (excl. of polypropylene, nylon or other polyamides, and carpet tiles with an area of > 1 m ²)	8.00%	EIF	
5703.30.88	Carpets and other floor coverings, of man-made textile materials, tufted "needle punched", whether or not made up (excl. of polypropylene, nylon or other polyamides, and carpet tiles with an area of <= 1 m ²)	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5703.90.20	Tiles, of vegetable textile materials or coarse animal hair, tufted "needle punched", whether or not made up (excl. carpet tiles with an area of > 1 m ²)	8.00%	EIF	
5703.90.80	Carpet and other floor coverings, of vegetable textile materials or coarse animal hair, tufted "needle punched", whether or not made up (excl. carpet tiles with an area of <= 1 m ²)	8.00%	EIF	
5704.10.00	Floor tiles, of felt, not tufted or flocked, with an area of <= 0,3 m ²	6.00%	EIF	
5704.20.00	Floor tiles, of felt, not tufted or flocked, with an area of > 0,3 m ² but <= 1 m ²	6.00%	EIF	
5704.90.00	Carpets and other floor coverings, of felt, not tufted or flocked, whether or not made up (excl. floor tiles with an area of <= 1 m ²)	6.00%	EIF	
5705.00.30	Carpets and other floor coverings, of man-made textile materials, whether or not made up (excl. knotted, woven or tufted "needle punched", and of felt)	8.00%	EIF	
5705.00.80	Carpets and other textile floor coverings, of wool or animal hair or vegetable materials, whether or not made up (excl. knotted, tufted "needle punched", and woven or of felt but non-flocked)	8.00%	EIF	
5801.10.00	Woven pile fabrics and chenille fabrics, of wool or fine animal hair (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)	8.00%	EIF	
5801.21.00	Uncut weft pile fabrics, of cotton (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)	8.00%	EIF	
5801.22.00	Cut corduroy, of cotton (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)	8.00%	EIF	
5801.23.00	Cut weft pile fabrics, of cotton (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)	8.00%	EIF	
5801.26.00	Chenille fabrics, of cotton (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5801.27.00	Warp pile fabrics, of cotton (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)	8.00%	EIF	
5801.31.00	Uncut weft pile fabrics, of man-made fibres (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)	8.00%	EIF	
5801.32.00	Cut corduroy, of man-made fibres (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)	8.00%	EIF	
5801.33.00	Cut weft pile fabrics, of man-made fibres (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)	8.00%	EIF	
5801.36.00	Chenille fabrics, of man-made fibres (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)	8.00%	EIF	
5801.37.00	Warp pile fabrics, of man-made fibres (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)	8.00%	EIF	
5801.90.10	Woven pile fabrics and chenille fabrics, of flax (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)	8.00%	EIF	
5801.90.90	Woven pile fabrics and chenille fabrics (excl. those of flax, man-made fibres, wool or fine animal hair, terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)	8.00%	EIF	
5802.11.00	Terry towelling and similar woven terry fabrics, of cotton, unbleached (excl. narrow woven fabrics of heading 5806, carpets and other floor coverings)	0.00%	EIF	
5802.19.00	Terry towelling and similar woven terry fabrics, of cotton (excl. unbleached, narrow woven fabrics of heading 5806, carpets and other floor coverings)	0.00%	EIF	
5802.20.00	Terry towelling and similar woven terry fabrics (excl. those of cotton, narrow woven fabrics of heading 5806, carpets and other floor coverings)	0.00%	EIF	
5802.30.00	Tufted textile fabrics (excl. carpets and other floor coverings)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5803.00.10	Cotton gauze (excl. narrow woven fabrics of heading 5806)	0.00%	EIF	
5803.00.30	Gauze of silk or silk waste (excl. narrow woven fabrics of heading 5806)	0.00%	EIF	
5803.00.90	Gauze (excl. that of silk, silk waste or cotton, and narrow woven fabrics of heading 5806)	0.00%	EIF	
5804.10.10	Tulles and other net fabrics, plain (excl. knotted net fabrics, and woven, knitted or crocheted fabrics)	6.00%	EIF	
5804.10.90	Tulles and other net fabrics, patterned (excl. woven, knitted or crocheted fabrics)	8.00%	EIF	
5804.21.00	Mechanically made lace of man-made fibres in the piece, in strips or in motifs (excl. fabrics of headings 6002 to 6006)	8.00%	EIF	
5804.29.00	Mechanically made lace in the piece, in strips or in motifs (excl. that of man-made fibres, and fabrics of headings 6002 to 6006)	8.00%	EIF	
5804.30.00	Handmade lace in the piece, in strips or in motifs (excl. fabrics of heading 6002 to 6006)	8.00%	EIF	
5805.00.00	Hand-woven tapestries of the type Gobelin, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries, e.g. petit point, cross-stitch, whether or not made up (excl. Kelem, Schumacks, Karamanie and the like, and tapestries > 100 years old)	4.00%	EIF	
5806.10.00	Narrow woven pile fabrics, incl. terry towelling and similar terry fabrics, and chenille fabrics, with a width of ≤ 30 cm (excl. labels, badges and similar articles)	6.00%	EIF	
5806.20.00	Narrow woven fabrics of textile materials, containing $\geq 5\%$ elastomeric yarn or rubber thread by weight, with a width of ≤ 30 cm (excl. woven pile fabrics, incl. terry towelling and similar terry fabrics, chenille fabrics, and labels, badges and similar articles)	6.00%	EIF	
5806.31.00	Narrow woven fabrics of cotton, with a width of ≤ 30 cm, n.e.s.	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5806.32.10	Narrow woven fabrics of man-made fibres, with real selvages, with a width of <= 30 cm, n.e.s.	6.00%	EIF	
5806.32.90	Narrow woven fabrics of man-made fibres, without real selvages, with a width of <= 30 cm, n.e.s.	6.00%	EIF	
5806.39.00	Narrow woven fabrics of textile materials other than cotton or man-made fibres, with a width of <= 30 cm, n.e.s.	6.00%	EIF	
5806.40.00	Narrow fabrics consisting of warp without weft assembled by means of an adhesive "bolducs", with a width of <= 30 cm	6.00%	EIF	
5807.10.10	Labels, badges and similar articles, of textile materials, in the piece, in strips or cut to shape or size, woven, with woven inscriptions or motifs	6.00%	EIF	
5807.10.90	Labels, badges and similar articles, of textile materials, in the piece, in strips or cut to shape or size, woven, not embroidered (excl. those with woven inscriptions or motifs)	6.00%	EIF	
5807.90.10	Labels, badges and similar articles, of felt or nonwovens, in the piece, in strips or cut to shape or size, not embroidered	6.00%	EIF	
5807.90.90	Labels, badges and similar articles, of textile materials, in the piece, in strips or cut to shape or size, not embroidered (excl. woven and those of felt or nonwovens)	8.00%	EIF	
5808.10.00	Braids in the piece	4.00%	EIF	
5808.90.00	Ornamental trimmings of textile materials, in the piece, not embroidered, other than knitted or crocheted; tassels, pompons and similar articles of textile materials (excl. braids in the piece)	4.00%	EIF	
5809.00.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, n.e.s.	0.00%	EIF	
5810.10.10	Embroidery on a textile fabric ground without visible ground, in the piece, in strips or in motifs, of a net value of > GBP 29 per kg	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5810.10.90	Embroidery on a textile fabric ground without visible ground, in the piece, in strips or in motifs, of a net value of <= GBP 29 per kg	8.00%	EIF	
5810.91.10	Embroidery of cotton on a textile fabric ground, in the piece, in strips or in motifs, of a net value of > GBP 14 per kg (excl. embroidery without visible ground)	4.00%	EIF	
5810.91.90	Embroidery of cotton on a textile fabric ground, in the piece, in strips or in motifs, of a net value of <= GBP 14 per kg (excl. embroidery without visible ground)	6.00%	EIF	
5810.92.10	Embroidery of man-made fibres on a textile fabric base, in the piece, in strips or in motifs, of a net value of > GBP 14 per kg (excl. embroidery without visible ground)	4.00%	EIF	
5810.92.90	Embroidery of man-made fibres on a textile fabric base, in the piece, in strips or in motifs, of a net value of <= GBP 14 per kg (excl. embroidery without visible ground)	6.00%	EIF	
5810.99.10	Embroidery of materials other than cotton or man-made fibres, on a textile fabric base, in the piece, in strips or in motifs, of a net value of > GBP 14 per kg (excl. embroidery without visible ground)	4.00%	EIF	
5810.99.90	Embroidery of materials other than cotton or man-made fibres, on a textile fabric base, in the piece, in strips or in motifs, of a net value of <= GBP 14 per kg (excl. embroidery without visible ground)	6.00%	EIF	
5811.00.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise (excl. embroidery of heading 5810 and quilted fabrics for bedding and furnishings)	0.00%	EIF	
5901.10.00	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books, the manufacture of boxes and articles of cardboard or the like	6.00%	EIF	
5901.90.00	Tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations (excl. plastic-coated textile fabrics)	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5902.10.10	Tyre cord fabric of high-tenacity yarn of nylon or other polyamides, impregnated with rubber	0.00%	EIF	
5902.10.90	Tyre cord fabric of high-tenacity of nylon or other polyamides, whether or not dipped or impregnated with plastic (excl. that impregnated with rubber)	0.00%	EIF	
5902.20.10	Tyre cord fabric of high-tenacity polyester yarn, impregnated with rubber	0.00%	EIF	
5902.20.90	Tyre cord fabric of high-tenacity polyester yarn, whether or not dipped or impregnated with plastic (excl. that impregnated with rubber)	0.00%	EIF	
5902.90.10	Tyre cord fabric of high-tenacity viscose rayon yarn, impregnated with rubber	0.00%	EIF	
5902.90.90	Tyre cord fabric of high-tenacity viscose rayon yarn, whether or not dipped in plastic (excl. that impregnated with rubber)	0.00%	EIF	
5903.10.10	Textile fabrics impregnated with poly"vinyl chloride" (excl. wallcoverings of textile materials impregnated with poly"vinyl chloride")	8.00%	EIF	
5903.10.90	Textile fabrics coated, covered or laminated with poly"vinyl chloride" (excl. wallcoverings of textile materials covered with poly"vinyl chloride"; floor coverings consisting of a textile backing and a top layer or covering of poly"vinyl chloride")	8.00%	EIF	
5903.20.10	Textile fabrics impregnated with polyurethane (excl. wallcoverings of textile materials impregnated with polyurethane)	8.00%	EIF	
5903.20.90	Textile fabrics coated, covered or laminated with polyurethane (excl. wallcoverings of textile materials covered with polyurethane; floor coverings consisting of a textile backing and a top layer or covering of polyurethane)	8.00%	EIF	
5903.90.10	Textile fabrics impregnated with plastics other than poly"vinyl chloride" or polyurethane (excl. wallcoverings of textile materials impregnated with plastics)	8.00%	EIF	
5903.90.91	Textile fabrics coated, covered or laminated with cellulose derivatives or plastics other than poly"vinyl chloride" or polyurethane, with the fabric forming the right side (excl. wallcoverings of textile materials covered with plastics)	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5903.90.99	Textile fabrics coated, covered or laminated with plastics other than poly"vinyl chloride" or polyurethane (excl. those with textile materials forming the right side, tyre cord fabric of high-tenacity yarn of nylon or other polyamides, polyesters or viscose rayon; wallcoverings of textile materials impregnated or covered with plastics; floor coverings consisting of a textile backing and a top layer or covering of plastics)	8.00%	EIF	
5904.10.00	Linoleum, whether or not cut to shape	0.00%	EIF	
5904.90.00	Floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape (excl. linoleum)	0.00%	EIF	
5905.00.10	Textile wallcoverings consisting of parallel yarns, fixed on a backing of any material	0.00%	EIF	
5905.00.30	Wallcoverings of flax (excl. consisting of parallel yarns, fixed on a backing of any material)	0.00%	EIF	
5905.00.50	Wallcoverings of jute (excl. those consisting of parallel yarns, fixed on a backing of any material)	0.00%	EIF	
5905.00.70	Wallcoverings of man-made fibres (excl. those consisting of parallel yarns, fixed on a backing of any material)	0.00%	EIF	
5905.00.90	Textile wallcoverings (excl. those of flax, jute or man-made fibres, and those consisting of parallel yarns, fixed on a backing of any material)	0.00%	EIF	
5906.10.00	Adhesive tape of rubberised textile fabrics, of a width of <= 20 cm (excl. that impregnated or coated with pharmaceutical substances or put up for retail sale for medical, surgical, dental or veterinary purposes)	4.00%	EIF	
5906.91.00	Knitted or crocheted textile fabrics, rubberised, n.e.s.	6.00%	EIF	
5906.99.10	Textile fabrics composed of parallel textile yarns agglomerated with rubber	8.00%	EIF	
5906.99.90	Rubberised textile fabrics (excl. knitted or crocheted textile fabrics, fabrics composed of parallel textile yarns agglomerated with rubber, adhesive tape of a	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	width of <= 20 cm, and tyre cord fabric of high-tenacity yarn of nylon or other polyamides, polyesters or viscose rayon)			
5907.00.00	Impregnated, coated or covered textile fabrics; painted canvas being theatrical scenery, studio backcloths or the like, n.e.s.	4.00%	EIF	
5908.00.00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas-mantle fabric for incandescent gas mantles, whether or not impregnated (excl. wax-covered wicks of the taper variety, fuses and detonating fuses, wicks in the form of textile yarn and glass-fibre wicks)	0.00%	EIF	
5909.00.10	Hosepiping and similar tubing of synthetic fibres, whether or not impregnated or coated, with or without lining, armour or accessories of other materials	6.00%	EIF	
5909.00.90	Textile hosepiping and similar textile tubing, whether or not impregnated or coated, with or without lining, armour or accessories of other materials (excl. tubing of synthetic fibres)	6.00%	EIF	
5910.00.00	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material (excl. those of a thickness of < 3 mm and of indeterminate length or cut to length only, and those impregnated, coated, covered or laminated with rubber or made of yarn or cord impregnated or coated with rubber)	4.00%	EIF	
5911.10.00	Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, incl. narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles "weaving beams"	4.00%	EIF	
5911.20.00	Bolting cloth, whether or not made up	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5911.31.11	Woven textile fabrics, whether or not felted, of silk or man-made fibres, endless or fitted with linking devices, of a kind used in papermaking machines, weighing < 650 g/m ² (for example, forming fabrics)	4.00%	EIF	
5911.31.19	Woven textile fabrics and felts, of silk or artificial fibres, endless or fitted with linking devices, of a kind used in papermaking machines, incl. woven fabrics and felts of silk or man-made fibres for use in similar machines, e.g. for paper pulp or asbestos-cement, weighing < 650 g/m ²	4.00%	EIF	
5911.31.90	Textile fabrics and felts, endless or fitted with linking devices, of a kind used in papermaking or similar machines, e.g. for paper pulp or asbestos-cement, weighing < 650 g/m ² (excl. those of silk or man-made fibres)	4.00%	EIF	
5911.32.11	Woven textile fabrics having a batt layer needled on them, of silk or man-made fibres, endless or fitted with linking devices, of a kind used in papermaking machines, weighing >= 650 g/m ² , (for example, press felts)	4.00%	EIF	
5911.32.19	Textile fabrics and felts, of silk or man-made fibres, endless or fitted with linking devices, of a kind used in papermaking or similar machines, e.g. for paper pulp or asbestos-cement, weighing >= 650 g/m ² (excl. woven fabrics having a batt layer needled on them, press felts)	4.00%	EIF	
5911.32.90	Textile fabrics and felts, endless or fitted with linking devices, of a kind used in papermaking or similar machines, e.g. for paper pulp or asbestos-cement, weighing >= 650 g/m ² (excl. those of silk or man-made fibres)	4.00%	EIF	
5911.40.00	Straining cloth of a kind used in oil-presses or for similar technical purposes, incl. that of human hair	6.00%	EIF	
5911.90.10	Felt products and articles, for technical purposes, specified in Note 7 to chapter 59, n.e.s.	6.00%	EIF	
5911.90.91	Self-adhesive circular polishing pads of a kind used for the manufacture of semiconductor wafers	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
5911.90.99	Textile products and articles, for technical purposes, specified in Note 7 to chapter 59, n.e.s.	6.00%	EIF	
6001.10.00	"Long pile" fabrics, knitted or crocheted	8.00%	EIF	
6001.21.00	Looped pile fabrics of cotton, knitted or crocheted	8.00%	EIF	
6001.22.00	Looped pile fabrics of man-made fibres, knitted or crocheted	8.00%	EIF	
6001.29.00	Looped pile fabrics, knitted or crocheted (excl. of cotton or man-made fibres)	8.00%	EIF	
6001.91.00	Pile fabrics of cotton, knitted or crocheted (excl. "long pile" fabrics)	8.00%	EIF	
6001.92.00	Pile fabrics of man-made fibres, knitted or crocheted (excl. "long pile" fabrics)	8.00%	EIF	
6001.99.00	Pile fabrics, knitted or crocheted (excl. cotton or man-made fibres and "long pile" fabrics)	8.00%	EIF	
6002.40.00	Knitted or crocheted fabrics, of a width of ≤ 30 cm, containing $\geq 5\%$ by weight elastomeric yarn (excl. containing rubber thread, pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8.00%	EIF	
6002.90.00	Knitted or crocheted fabrics, of a width of ≤ 30 cm, containing $\geq 5\%$ by weight elastomeric yarn and rubber thread or rubber thread only (excl. pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, knitted or crocheted fabrics, impregnated, coated, covered or laminated, and sterile surgical or dental adhesion barriers of subheading 3006.10.30)	6.00%	EIF	
6003.10.00	Knitted or crocheted fabrics of wool or fine animal hair, of a width of ≤ 30 cm (excl. those containing by weight $\geq 5\%$ of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	0.00%	EIF	
6003.20.00	Knitted or crocheted fabrics of cotton, of a width of ≤ 30 cm (excl. those containing by weight $\geq 5\%$ of elastomeric yarn or rubber thread, and pile fabrics,	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)			
6003.30.10	Raschel lace of synthetic fibres, of a width of <= 30 cm (excl. those containing by weight >= 5% of elastomeric yarn or rubber thread)	0.00%	EIF	
6003.30.90	Knitted or crocheted fabrics of synthetic fibres, of a width of <= 30 cm (excl. Raschel lace, those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, knitted or crocheted fabrics, impregnated, coated, covered or laminated, and sterile surgical or dental adhesion barriers of subheading 3006.10.30)	0.00%	EIF	
6003.40.00	Knitted or crocheted fabrics of artificial fibres, of a width of <= 30 cm (excl. those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, knitted or crocheted fabrics, impregnated, coated, covered or laminated, and sterile surgical or dental adhesion barriers of subheading 3006.10.30)	0.00%	EIF	
6003.90.00	Knitted or crocheted fabrics of a width of <= 30 cm (excl. of cotton, man-made fibres, wool or fine animal hair, those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, knitted or crocheted fabrics, impregnated, coated, covered or laminated, and sterile surgical or dental adhesion barriers of subheading 3006.10.30))	0.00%	EIF	
6004.10.00	Knitted or crocheted fabrics, of a width of > 30 cm, containing >= 5% by weight elastomeric yarn (excl. containing rubber thread, pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6004.90.00	Knitted or crocheted fabrics, of a width of > 30 cm, containing \geq 5% by weight elastomeric yarn and rubber thread or rubber thread only (excl. pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	6.00%	EIF	
6005.21.00	Unbleached or bleached cotton warp knit fabrics "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight \geq 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8.00%	EIF	
6005.22.00	Dyed cotton warp knit fabrics "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight \geq 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8.00%	EIF	
6005.23.00	Cotton warp knit fabrics of yarns of different colours "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight \geq 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8.00%	EIF	
6005.24.00	Printed cotton warp knit fabrics "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight \geq 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8.00%	EIF	
6005.35.00	Warp knit fabrics of synthetic fibres, antimalarial, of a width of > 30 cm	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6005.36.00	Unbleached or bleached warp knit fabrics of synthetic fibres "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8.00%	EIF	
6005.37.00	Dyed warp knit fabrics of synthetic fibres "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8.00%	EIF	
6005.38.00	Warp knit fabrics of synthetic fibres, of yarns of different colours "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8.00%	EIF	
6005.39.00	Printed warp knit fabrics of synthetic fibres "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8.00%	EIF	
6005.41.00	Unbleached or bleached warp knit fabrics of artificial fibres "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6005.42.00	Dyed warp knit fabrics of artificial fibres "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8.00%	EIF	
6005.43.00	Warp knit fabrics of artificial fibres, of yarns of different colours "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8.00%	EIF	
6005.44.00	Printed warp knit fabrics of artificial fibres "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8.00%	EIF	
6005.90.10	Warp knit fabrics "incl. those made on galloon knitting machines", of a width of > 30 cm, of wool or fine animal hair (excl. those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8.00%	EIF	
6005.90.90	Warp knit fabrics "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. of cotton, man-made fibres, wool or fine animal hair, those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6006.10.00	Fabrics, knitted or crocheted, of a width of > 30 cm, of wool or fine animal hair (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8.00%	EIF	
6006.21.00	Unbleached or bleached cotton fabrics, knitted or crocheted, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8.00%	EIF	
6006.22.00	Dyed cotton fabrics, knitted or crocheted, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8.00%	EIF	
6006.23.00	Cotton fabrics, knitted or crocheted, of yarns of different colours, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8.00%	EIF	
6006.24.00	Printed cotton fabrics, knitted or crocheted, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6006.31.00	Unbleached or bleached fabrics, knitted or crocheted, of synthetic fibres, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8.00%	EIF	
6006.32.00	Dyed fabrics, knitted or crocheted, of synthetic fibres, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8.00%	EIF	
6006.33.00	Fabrics, knitted or crocheted, of synthetic fibres, of yarns of different colours, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8.00%	EIF	
6006.34.00	Printed fabrics, knitted or crocheted, of synthetic fibres, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8.00%	EIF	
6006.41.00	Unbleached or bleached fabrics, knitted or crocheted, of artificial fibres, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6006.42.00	Dyed fabrics, knitted or crocheted, of artificial fibres, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8.00%	EIF	
6006.43.00	Fabrics, knitted or crocheted, of artificial fibres, of yarns of different colours, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8.00%	EIF	
6006.44.00	Printed fabrics, knitted or crocheted, of artificial fibres, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8.00%	EIF	
6006.90.00	Fabrics, knitted or crocheted, of a width of > 30 cm (excl. of man-made fibres, cotton, wool or fine animal hair, warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	8.00%	EIF	
6101.20.10	Men's or boys' overcoats, car coats, capes, cloaks and similar articles of cotton, knitted or crocheted	12.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6101.20.90	Men's or boys' anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles of cotton, knitted or crocheted (excl. suits, ensembles, jackets, blazers, bib and brace overalls and trousers)	12.00%	EIF	
6101.30.10	Men's or boys' overcoats, car coats, capes, cloaks and similar articles of man-made fibres, knitted or crocheted	12.00%	EIF	
6101.30.90	Men's or boys' anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles of man-made fibres, knitted or crocheted (excl. suits, ensembles, jackets, blazers, bib and brace overalls and trousers)	12.00%	EIF	
6101.90.20	Men's or boys' overcoats, car coats, capes, cloaks and similar articles of textile materials, knitted or crocheted (excl. of cotton or man-made fibres)	12.00%	EIF	
6101.90.80	Men's or boys' anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles of textile materials, knitted or crocheted (excl. of cotton and man-made fibres, suits, ensembles, jackets, blazers, bib and brace overalls and trousers)	12.00%	EIF	
6102.10.10	Women's or girls' overcoats, car coats, capes, cloaks and similar articles of wool or fine animal hair, knitted or crocheted	12.00%	EIF	
6102.10.90	Women's or girls' anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles, of wool or fine animal hair, knitted or crocheted (excl. suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls)	12.00%	EIF	
6102.20.10	Women's or girls' overcoats, car coats, capes, cloaks and similar articles of cotton, knitted or crocheted	12.00%	EIF	
6102.20.90	Women's or girls' anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles, of cotton, knitted or crocheted (excl. suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls)	12.00%	EIF	
6102.30.10	Women's or girls' overcoats, car coats, capes, cloaks and similar articles of man-made fibres, knitted or crocheted	12.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6102.30.90	Women's or girls' anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles, of man-made fibres, knitted or crocheted (excl. suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls)	12.00%	EIF	
6102.90.10	Women's or girls' overcoats, car coats, capes, cloaks and similar articles, of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton and man-made fibres)	12.00%	EIF	
6102.90.90	Women's or girls' anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles, of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton and man-made fibres, suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls)	12.00%	EIF	
6103.10.10	Men's or boys' suits of textile materials, knitted or crocheted, of wool or fine animal hair (excl. tracksuits, ski suits and swimwear)	12.00%	EIF	
6103.10.90	Men's or boys' suits of textile materials, knitted or crocheted (excl. of wool or fine animal hair, tracksuits, ski suits and swimwear)	12.00%	EIF	
6103.22.00	Men's or boys' ensembles of cotton, knitted or crocheted (excl. ski ensembles and swimwear)	12.00%	EIF	
6103.23.00	Men's or boys' ensembles of synthetic fibres, knitted or crocheted (excl. ski ensembles and swimwear)	12.00%	EIF	
6103.29.00	Men's or boys' ensembles of textile materials (excl. wool, fine animal hair, cotton or synthetic fibres, ski ensembles and swimwear)	12.00%	EIF	
6103.31.00	Men's or boys' jackets and blazers of wool or fine animal hair, knitted or crocheted (excl. wind-jackets and similar articles)	12.00%	EIF	
6103.32.00	Men's or boys' jackets and blazers of cotton, knitted or crocheted (excl. wind-jackets and similar articles)	12.00%	EIF	
6103.33.00	Men's or boys' jackets and blazers of synthetic fibres, knitted or crocheted (excl. wind-jackets and similar articles)	12.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6103.39.00	Men's or boys' jackets and blazers of textile materials (excl. of wool, fine animal hair, cotton or synthetic fibres, wind-jackets and similar articles)	12.00%	EIF	
6103.41.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts of wool or fine animal hair, knitted or crocheted (excl. swimwear and underpants)	12.00%	EIF	
6103.42.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts of cotton, knitted or crocheted (excl. swimwear and underpants)	12.00%	EIF	
6103.43.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts of synthetic fibres, knitted or crocheted (excl. swimwear and underpants)	12.00%	EIF	
6103.49.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or synthetic fibres, swimwear and underpants)	12.00%	EIF	
6104.13.00	Women's or girls' suits of synthetic fibres, knitted or crocheted (excl. ski overalls and swimwear)	12.00%	EIF	
6104.19.20	Women's or girls' suits of textile materials, knitted or crocheted, of cotton (excl. ski overalls and swimwear)	12.00%	EIF	
6104.19.90	Women's or girls' suits of textile materials, knitted or crocheted (excl. of synthetic fibres or of cotton, and ski overalls and swimwear)	12.00%	EIF	
6104.22.00	Women's or girls' ensembles of cotton, knitted or crocheted (excl. ski ensembles and swimwear)	12.00%	EIF	
6104.23.00	Women's or girls' ensembles of synthetic fibres, knitted or crocheted (excl. ski ensembles and swimwear)	12.00%	EIF	
6104.29.10	Women's or girls' ensembles of textile materials (excl. of cotton or synthetic fibres, ski ensembles and swimwear) Of wool or fine animal hair	12.00%	EIF	
6104.29.90	Women's or girls' ensembles of textile materials (excl. of cotton or synthetic fibres, ski ensembles and swimwear) Other	12.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6104.31.00	Women's or girls' jackets and blazers of wool or fine animal hair, knitted or crocheted (excl. wind-jackets and similar articles)	12.00%	EIF	
6104.32.00	Women's or girls' jackets and blazers of cotton, knitted or crocheted (excl. wind-jackets and similar articles)	12.00%	EIF	
6104.33.00	Women's or girls' jackets and blazers of synthetic fibres, knitted or crocheted (excl. wind-jackets and similar articles)	12.00%	EIF	
6104.39.00	Women's or girls' jackets and blazers of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or synthetic fibres, wind-jackets and similar articles)	12.00%	EIF	
6104.41.00	Women's or girls' dresses of wool or fine animal hair, knitted or crocheted (excl. petticoats)	12.00%	EIF	
6104.42.00	Women's or girls' dresses of cotton, knitted or crocheted (excl. petticoats)	12.00%	EIF	
6104.43.00	Women's or girls' dresses of synthetic fibres, knitted or crocheted (excl. petticoats)	12.00%	EIF	
6104.44.00	Women's or girls' dresses of artificial fibres, knitted or crocheted (excl. petticoats)	12.00%	EIF	
6104.49.00	Women's or girls' dresses of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton, man-made fibres and petticoats)	12.00%	EIF	
6104.51.00	Women's or girls' skirts and divided skirts of wool or fine animal hair, knitted or crocheted (excl. petticoats)	12.00%	EIF	
6104.52.00	Women's or girls' skirts and divided skirts of cotton, knitted or crocheted (excl. petticoats)	12.00%	EIF	
6104.53.00	Women's or girls' skirts and divided skirts of synthetic fibres, knitted or crocheted (excl. petticoats)	12.00%	EIF	
6104.59.00	Women's or girls' skirts and divided skirts of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or synthetic fibres, and petticoats)	12.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6104.61.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts of wool or fine animal hair, knitted or crocheted (excl. panties and swimwear)	12.00%	EIF	
6104.62.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts of cotton, knitted or crocheted (excl. panties and swimwear)	12.00%	EIF	
6104.63.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts of synthetic fibres, knitted or crocheted (excl. panties and swimwear)	12.00%	EIF	
6104.69.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or synthetic fibres, panties and swimwear)	12.00%	EIF	
6105.10.00	Men's or boys' shirts of cotton, knitted or crocheted (excl. nightshirts, T-shirts, singlets and other vests)	12.00%	EIF	
6105.20.10	Men's or boys' shirts of synthetic fibres, knitted or crocheted (excl. nightshirts, T-shirts, singlets and other vests)	12.00%	EIF	
6105.20.90	Men's or boys' shirts of artificial fibres, knitted or crocheted (excl. nightshirts, T-shirts, singlets and other vests)	12.00%	EIF	
6105.90.10	Men's or boys' shirts of wool or fine animal hair, knitted or crocheted (excl. nightshirts, T-shirts, singlets and other vests)	12.00%	EIF	
6105.90.90	Men's or boys' shirts of textile materials, knitted or crocheted (excl. of cotton, man-made fibres, wool or fine animal hair, nightshirts, T-shirts, singlets and other vests)	12.00%	EIF	
6106.10.00	Women's or girls' blouses, shirts and shirt-blouses of cotton, knitted or crocheted (excl. T-shirts and vests)	12.00%	EIF	
6106.20.00	Women's or girls' blouses, shirts and shirt-blouses of man-made fibres, knitted or crocheted (excl. T-shirts and vests)	12.00%	EIF	
6106.90.10	Women's or girls' blouses, shirts and shirt-blouses of wool or fine animal hair, knitted or crocheted (excl. T-shirts and vests)	12.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6106.90.30	Women's or girls' blouses, shirts and shirt-blouses of silk or silk waste, knitted or crocheted (excl. T-shirts and vests)	12.00%	EIF	
6106.90.50	Women's or girls' blouses, shirts and shirt-blouses of flax or ramie, knitted or crocheted (excl. T-shirts and vests)	12.00%	EIF	
6106.90.90	Women's or girls' blouses, shirts and shirt-blouses of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or man-made fibres, silk or silk waste, flax or ramie, T-shirts and vests)	12.00%	EIF	
6107.11.00	Men's or boys' underpants and briefs of cotton, knitted or crocheted	12.00%	EIF	
6107.12.00	Men's or boys' underpants and briefs of man-made fibres, knitted or crocheted	12.00%	EIF	
6107.19.00	Men's or boys' underpants and briefs of other textile materials, knitted or crocheted (excl. of cotton or man-made fibres)	12.00%	EIF	
6107.21.00	Men's or boys' nightshirts and pyjamas of cotton, knitted or crocheted (excl. vests and singlets)	12.00%	EIF	
6107.22.00	Men's or boys' nightshirts and pyjamas of man-made fibres, knitted or crocheted (excl. vests and singlets)	12.00%	EIF	
6107.29.00	Men's or boys' nightshirts and pyjamas of textile materials, knitted or crocheted (excl. of cotton or man-made fibres, and vests and singlets)	12.00%	EIF	
6107.91.00	Men's or boys' bathrobes, dressing gowns and similar articles of cotton, knitted or crocheted	12.00%	EIF	
6107.99.00	Men's or boys' bathrobes, dressing gowns and similar articles of textile materials, knitted or crocheted (excl. of cotton)	12.00%	EIF	
6108.11.00	Women's or girls' slips and petticoats of man-made fibres, knitted or crocheted (excl. T-shirts and vests)	12.00%	EIF	
6108.19.00	Women's or girls' slips and petticoats of textile materials, knitted or crocheted (excl. man-made fibres, T-shirts and vests)	12.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6108.21.00	Women's or girls' briefs and panties of cotton, knitted or crocheted	12.00%	EIF	
6108.22.00	Women's or girls' briefs and panties of man-made fibres, knitted or crocheted	12.00%	EIF	
6108.29.00	Women's or girls' briefs and panties of textile materials, knitted or crocheted (excl. cotton or man-made fibres)	12.00%	EIF	
6108.31.00	Women's or girls' nightdresses and pyjamas of cotton, knitted or crocheted (excl. T-shirts, vests and négligés)	12.00%	EIF	
6108.32.00	Women's or girls' nightdresses and pyjamas of man-made fibres, knitted or crocheted (excl. T-shirts, vests and négligés)	12.00%	EIF	
6108.39.00	Women's or girls' nightdresses and pyjamas of textile materials, knitted or crocheted (excl. of cotton and man-made fibres, T-shirts, vests and négligés)	12.00%	EIF	
6108.91.00	Women's or girls' négligés, bathrobes, dressing gowns, housejackets and similar articles of cotton, knitted or crocheted (excl. vests, slips, petticoats, briefs and panties, nightdresses, pyjamas, brassières, girdles, corsets and similar articles)	12.00%	EIF	
6108.92.00	Women's or girls' négligés, bathrobes, dressing gowns, housejackets and similar articles of man-made fibres, knitted or crocheted (excl. vests, slips, petticoats, briefs and panties, nightdresses, pyjamas, brassières, girdles, corsets and similar articles)	12.00%	EIF	
6108.99.00	Women's or girls' négligés, bathrobes, dressing gowns, housejackets and similar articles of textile materials, knitted or crocheted (excl. of cotton or man-made fibres, vests, slips, petticoats, briefs and panties, nightdresses, pyjamas, brassières, girdles, corsets and similar articles)	12.00%	EIF	
6109.10.00	T-shirts, singlets and other vests of cotton, knitted or crocheted	12.00%	EIF	
6109.90.20	T-shirts, singlets and other vests of wool or fine animal hair or man-made fibres, knitted or crocheted	12.00%	EIF	
6109.90.90	T-shirts, singlets and other vests of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or man-made fibres)	12.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6110.11.10	Jerseys and pullovers containing >= 50% by weight of wool and weighing >= 600 g/article, knitted or crocheted	10.00%	EIF	
6110.11.30	Men's or boys' jerseys, pullovers, cardigans, waistcoats and similar articles, of wool, knitted or crocheted (excl. jerseys and pullovers containing >= 50% by weight of wool and weighing >= 600 g/article, and wadded waistcoats)	12.00%	EIF	
6110.11.90	Women's or girls' jerseys, pullovers, cardigans, waistcoats and similar articles, of wool, knitted or crocheted (excl. jerseys and pullovers containing >= 50% by weight of wool and weighing >= 600 g/article, and wadded waistcoats)	12.00%	EIF	
6110.12.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, of hair of Kashmir "cashmere" goats, knitted or crocheted, for men or boys (excl. quilted articles)	12.00%	EIF	
6110.12.90	Jerseys, pullovers, cardigans, waistcoats and similar articles, of hair of Kashmir "cashmere" goats, knitted or crocheted, for women or girls (excl. quilted articles)	12.00%	EIF	
6110.19.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, of fine animal hair, knitted or crocheted, for men or boys (excl. from hair of Kashmir "cashmere" goats and quilted articles)	12.00%	EIF	
6110.19.90	Jerseys, pullovers, cardigans, waistcoats and similar articles, of fine animal hair, knitted or crocheted, for women or girls (excl. from hair of Kashmir "cashmere" goats and quilted articles)	12.00%	EIF	
6110.20.10	Lightweight fine knit roll, polo or turtleneck jumpers and pullovers of cotton, knitted or crocheted	12.00%	EIF	
6110.20.91	Men's or boys' jerseys, pullovers, cardigans, waistcoats and similar articles, of cotton, knitted or crocheted (excl. lightweight fine knit roll, polo or turtleneck jumpers and pullovers and wadded waistcoats)	12.00%	EIF	
6110.20.99	Women's or girls' jerseys, pullovers, cardigans, waistcoats and similar articles, of cotton, knitted or crocheted (excl. lightweight fine knit roll, polo or turtleneck jumpers and pullovers and wadded waistcoats)	12.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6110.30.10	Lightweight fine knit roll, polo or turtleneck jumpers and pullovers of man-made fibres, knitted or crocheted	12.00%	EIF	
6110.30.91	Men's or boys' jerseys, pullovers, cardigans, waistcoats and similar articles, of man-made fibres, knitted or crocheted (excl. lightweight fine knit roll, polo or turtleneck jumpers and pullovers and wadded waistcoats)	12.00%	EIF	
6110.30.99	Women's or girls' jerseys, pullovers, cardigans, waistcoats and similar articles, of man-made fibres, knitted or crocheted (excl. lightweight fine knit roll, polo or turtleneck jumpers and pullovers and wadded waistcoats)	12.00%	EIF	
6110.90.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, of flax or ramie, knitted or crocheted (excl. wadded waistcoats)	12.00%	EIF	
6110.90.90	Jerseys, pullovers, cardigans, waistcoats and similar articles, of textile materials, knitted or crocheted (excl. of man-made fibres, wool, fine animal hair, cotton, flax or ramie, and wadded waistcoats)	12.00%	EIF	
6111.20.10	Babies' gloves, mittens and mitts, of cotton, knitted or crocheted	8.00%	EIF	
6111.20.90	Babies' garments and clothing accessories, of cotton, knitted or crocheted (excl. gloves, mittens, mitts and hats)	12.00%	EIF	
6111.30.10	Babies' gloves, mittens and mitts for babies, of synthetic fibres, knitted or crocheted	8.00%	EIF	
6111.30.90	Babies' garments and clothing accessories, of synthetic fibres, knitted or crocheted (excl. gloves, mittens, mitts and hats)	12.00%	EIF	
6111.90.11	Babies' gloves, mittens and mitts, of wool or fine animal hair, knitted or crocheted	8.00%	EIF	
6111.90.19	Babies' garments and clothing accessories, of wool or fine animal hair, knitted or crocheted (excl. gloves, mittens, mitts and hats)	12.00%	EIF	
6111.90.90	Babies' garments and clothing accessories of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or synthetic fibres, and hats)	12.00%	EIF	
6112.11.00	Track-suits of cotton, knitted or crocheted	12.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6112.12.00	Track-suits of synthetic fibres, knitted or crocheted	12.00%	EIF	
6112.19.00	Track-suits of textile materials, knitted or crocheted (excl. cotton or synthetic fibres)	12.00%	EIF	
6112.20.00	Ski-suits, knitted or crocheted	12.00%	EIF	
6112.31.10	Men's or boys' swimwear of synthetic fibres, knitted or crocheted, containing \geq 5% by weight of rubber thread	8.00%	EIF	
6112.31.90	Men's or boys' swimwear of synthetic fibres, knitted or crocheted (excl. containing \geq 5% by weight of rubber thread)	12.00%	EIF	
6112.39.10	Men's or boys' swimwear of textile materials, knitted or crocheted, containing \geq 5% by weight of rubber thread (excl. synthetic fibres)	8.00%	EIF	
6112.39.90	Men's or boys' swimwear of textile materials, knitted or crocheted (excl. synthetic fibres and containing \geq 5% by weight of rubber thread)	12.00%	EIF	
6112.41.10	Women's or girls' swimwear of synthetic fibres, knitted or crocheted, containing \geq 5% by weight of rubber thread	8.00%	EIF	
6112.41.90	Women's or girls' swimwear of synthetic fibres, knitted or crocheted (excl. containing \geq 5% by weight of rubber thread)	12.00%	EIF	
6112.49.10	Women's or girls' swimwear of textile materials, knitted or crocheted, containing \geq 5% by weight of rubber thread (excl. synthetic fibres)	8.00%	EIF	
6112.49.90	Women's or girls' swimwear of textile materials, knitted or crocheted (excl. synthetic fibres and containing \geq 5% by weight of rubber thread)	12.00%	EIF	
6113.00.10	Garments, knitted or crocheted, rubberised (excl. babies' garments and clothing accessories)	8.00%	EIF	
6113.00.90	Garments, knitted or crocheted, impregnated, coated or covered with plastics or other materials (excl. rubberised and babies' garments and clothing accessories)	12.00%	EIF	
6114.20.00	Special garments for professional, sporting or other purposes, n.e.s., of cotton, knitted or crocheted	12.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6114.30.00	Special garments for professional, sporting or other purposes, n.e.s., of man-made fibres, knitted or crocheted	12.00%	EIF	
6114.90.00	Special garments for professional, sporting or other purposes, n.e.s., of textile materials, knitted or crocheted (excl. of cotton and man-made fibres)	12.00%	EIF	
6115.10.10	Stockings for varicose veins of synthetic fibres, knitted or crocheted	8.00%	EIF	
6115.10.90	Graduated compression hosiery of textile materials, knitted or crocheted (excl. stockings for varicose veins of synthetic fibres and hosiery for babies)	12.00%	EIF	
6115.21.00	Pantyhose and tights of synthetic fibres, knitted or crocheted, measuring per single yarn < 67 decitex (excl. graduated compression hosiery)	12.00%	EIF	
6115.22.00	Pantyhose and tights of synthetic fibres, knitted or crocheted, measuring per single yarn >= 67 decitex (excl. graduated compression hosiery)	12.00%	EIF	
6115.29.00	Pantyhose and tights of textile materials, knitted or crocheted (excl. graduated compression hosiery, those of synthetic fibres and hosiery for babies)	12.00%	EIF	
6115.30.11	Women's knee-length stockings of synthetic fibres, knitted or crocheted, measuring per single yarn < 67 decitex (excl. graduated compression hosiery)	12.00%	EIF	
6115.30.19	Women's full-length hosiery of synthetic fibres, knitted or crocheted, measuring per single yarn < 67 decitex (excl. graduated compression hosiery, pantyhose and tights and knee length stockings)	12.00%	EIF	
6115.30.90	Women's full-length and knee-length hosiery, knitted or crocheted, measuring per single yarn < 67 decitex (excl. graduated compression hosiery, those of synthetic fibres and pantyhose and tights)	12.00%	EIF	
6115.94.00	Full-length or knee-length stockings, socks and other hosiery, incl. footwear without applied soles, of wool or fine animal hair, knitted or crocheted (excl. graduated compression hosiery, pantyhose and tights, women's full-length or knee-length stockings, measuring per single yarn < 67 decitex, and hosiery for babies)	12.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6115.95.00	Full-length or knee-length stockings, socks and other hosiery, incl. footwear without applied soles, of cotton, knitted or crocheted (excl. graduated compression hosiery, pantyhose and tights, women's full-length or knee-length stockings, measuring per single yarn < 67 decitex, and hosiery for babies)	12.00%	EIF	
6115.96.10	Knee-length stockings of synthetic fibres, knitted or crocheted (excl. graduated compression hosiery, women's full-length stockings measuring per single yarn < 67 decitex, and hosiery for babies)	12.00%	EIF	
6115.96.91	Women's stockings of synthetic fibres, knitted or crocheted (excl. graduated compression hosiery, pantyhose and tights, women's full-length stockings measuring per single yarn < 67 decitex and knee-length stockings)	12.00%	EIF	
6115.96.99	Full-length stockings, socks and other hosiery, incl. footwear without applied soles, of synthetic fibres, knitted or crocheted (excl. graduated compression hosiery, women's pantyhose and tights, full-length or knee-length stockings, and hosiery for babies)	12.00%	EIF	
6115.99.00	Full-length or knee-length stockings, socks and other hosiery, incl. footwear without applied soles, of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or synthetic fibres, graduated compression hosiery, pantyhose and tights, women's full-length or knee-length stockings, measuring per single yarn < 67 decitex, and hosiery for babies)	12.00%	EIF	
6116.10.20	Gloves, impregnated, coated or covered with rubber, knitted or crocheted	8.00%	EIF	
6116.10.80	Mittens and mitts, impregnated, coated or covered with plastics or rubber, knitted or crocheted, and gloves, impregnated, coated or covered with plastics, knitted or crocheted	8.00%	EIF	
6116.91.00	Gloves, mittens and mitts, of wool or fine animal hair, knitted or crocheted (excl. for babies)	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6116.92.00	Gloves, mittens and mitts, of cotton, knitted or crocheted (excl. impregnated, coated or covered with plastics or rubber, and for babies)	8.00%	EIF	
6116.93.00	Gloves, mittens and mitts, of synthetic fibres, knitted or crocheted (excl. impregnated, coated or covered with plastics or rubber, and for babies)	8.00%	EIF	
6116.99.00	Gloves, mittens and mitts, of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or synthetic fibres, impregnated, coated or covered with plastics or rubber, and for babies)	8.00%	EIF	
6117.10.00	Shawls, scarves, mufflers, mantillas, veils and the like, knitted or crocheted	12.00%	EIF	
6117.80.10	Made-up clothing accessories, knitted or crocheted, elasticated or rubberised, n.e.s.	8.00%	EIF	
6117.80.80	Ties, bow ties, cravats and other made-up clothing accessories, knitted or crocheted, n.e.s. (excl. elasticated or rubberised, shawls, scarves, mufflers, mantillas, veils and the like)	12.00%	EIF	
6117.90.00	Parts of garments or clothing accessories, knitted or crocheted, n.e.s.	12.00%	EIF	
6201.11.00	Men's or boys' overcoats, raincoats, car coats, capes, cloaks and similar articles, of wool or fine animal hair (excl. knitted or crocheted)	12.00%	EIF	
6201.12.10	Men's or boys' overcoats, raincoats, car coats, capes, cloaks and similar articles, of cotton, of a weight per garment of ≤ 1 kg (excl. knitted or crocheted)	12.00%	EIF	
6201.12.90	Men's or boys' overcoats, raincoats, car coats, capes, cloaks and similar articles, of cotton, of a weight per garment of > 1 kg (excl. knitted or crocheted)	12.00%	EIF	
6201.13.10	Men's or boys' overcoats, raincoats, car coats, capes, cloaks and similar articles, of man-made fibres, of a weight per garment of ≤ 1 kg (excl. knitted or crocheted)	12.00%	EIF	
6201.13.90	Men's or boys' overcoats, raincoats, car coats, capes, cloaks and similar articles, of man-made fibres, of a weight per garment of > 1 kg (excl. knitted or crocheted)	12.00%	EIF	
6201.19.00	Men's or boys' overcoats, raincoats, car coats, capes, cloaks and similar articles, of textile materials (excl. of wool or fine animal hair, cotton or man-made fibres, knitted or crocheted)	12.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6201.91.00	Men's or boys' anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles, of wool or fine animal hair (excl. knitted or crocheted, suits, ensembles, jackets, blazers and trousers)	12.00%	EIF	
6201.92.00	Men's or boys' anoraks, windcheaters, wind jackets and similar articles, of cotton (not knitted or crocheted and excl. suits, ensembles, jackets, blazers, trousers and tops of ski suits)	12.00%	EIF	
6201.93.00	Men's or boys' anoraks, windcheaters, wind jackets and similar articles, of man-made fibres (not knitted or crocheted and excl. suits, ensembles, jackets, blazers, trousers and tops of ski suits)	12.00%	EIF	
6201.99.00	Men's or boys' anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles of textile materials (excl. of wool, fine animal hair, cotton or man-made fibres, knitted or crocheted, suits, ensembles, jackets, blazers and trousers)	12.00%	EIF	
6202.11.00	Women's or girls' overcoats, raincoats, car coats, capes, cloaks and similar articles, of wool or fine animal hair (excl. knitted or crocheted)	12.00%	EIF	
6202.12.10	Women's or girls' overcoats, raincoats, car coats, capes, cloaks and similar articles, of cotton, of a weight per garment of ≤ 1 kg (excl. knitted or crocheted)	12.00%	EIF	
6202.12.90	Women's or girls' overcoats, raincoats, car coats, capes, cloaks and similar articles, of cotton, of a weight per garment of > 1 kg (excl. knitted or crocheted)	12.00%	EIF	
6202.13.10	Women's or girls' overcoats, raincoats, car coats, capes, cloaks and similar articles, of man-made fibres, of a weight per garment of ≤ 1 kg (excl. knitted or crocheted)	12.00%	EIF	
6202.13.90	Women's or girls' overcoats, raincoats, car coats, capes, cloaks and similar articles, of man-made fibres, of a weight per garment of > 1 kg (excl. knitted or crocheted)	12.00%	EIF	
6202.19.00	Women's or girls' overcoats, raincoats, car coats, capes, cloaks and similar articles, of textile materials (excl. of wool or fine animal hair, cotton or man-made fibres, knitted or crocheted)	12.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6202.91.00	Women's or girls' anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles, of wool or fine animal hair (excl. knitted or crocheted, suits, ensembles, jackets, blazers and trousers)	12.00%	EIF	
6202.92.00	Women's or girls' anoraks, windcheaters, wind jackets and similar articles, of cotton (not knitted or crocheted and excl. suits, ensembles, jackets, blazers, trousers and tops of ski suits)	12.00%	EIF	
6202.93.00	Women's or girls' anoraks, windcheaters, wind jackets and similar articles, of man-made fibres (not knitted or crocheted and excl. suits, ensembles, jackets, blazers, trousers and tops of ski suits)	12.00%	EIF	
6202.99.00	Women's or girls' anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles, of textile materials (excl. of wool, fine animal hair, cotton or man-made fibres, knitted or crocheted, suits, ensembles, jackets, blazers and trousers)	12.00%	EIF	
6203.11.00	Men's or boys' suits of wool or fine animal hair (excl. knitted or crocheted, tracksuits, ski suits and swimwear)	12.00%	EIF	
6203.12.00	Men's or boys' suits of synthetic fibres (excl. knitted or crocheted, tracksuits, ski suits and swimwear)	12.00%	EIF	
6203.19.10	Men's or boys' suits of cotton (excl. knitted or crocheted, tracksuits, ski suits and swimwear)	12.00%	EIF	
6203.19.30	Men's or boys' suits of artificial fibres (excl. knitted or crocheted, tracksuits, ski suits and swimwear)	12.00%	EIF	
6203.19.90	Men's or boys' suits of textile materials (excl. of wool or fine animal hair, cotton or synthetic fibres, knitted or crocheted, tracksuits, ski suits and swimwear)	12.00%	EIF	
6203.22.10	Men's or boys' industrial and occupational ensembles of cotton (excl. knitted or crocheted)	12.00%	EIF	
6203.22.80	Men's or boys' ensembles, of cotton (not knitted or crocheted and excl. industrial and occupational clothing, tracksuits, ski ensembles and swimwear)	12.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6203.23.10	Men's or boys' industrial and occupational ensembles of synthetic fibres (excl. knitted or crocheted)	12.00%	EIF	
6203.23.80	Men's or boys' ensembles, of synthetic fibres (not knitted or crocheted and excl. industrial and occupational clothing, tracksuits, ski ensembles and swimwear)	12.00%	EIF	
6203.29.11	Men's or boys' industrial and occupational ensembles of artificial fibres (excl. knitted or crocheted)	12.00%	EIF	
6203.29.18	Men's or boys' ensembles, of artificial fibres (not knitted or crocheted and excl. industrial and occupational clothing, tracksuits, ski ensembles and swimwear)	12.00%	EIF	
6203.29.30	Men's or boys' ensembles of wool or fine animal hair (excl. knitted or crocheted, ski ensembles and swimwear)	12.00%	EIF	
6203.29.90	Men's or boys' ensembles of textile materials (excl. of wool, fine animal hair, cotton, man-made fibres, knitted or crocheted, ski ensembles and swimwear)	12.00%	EIF	
6203.31.00	Men's or boys' jackets and blazers of wool or fine animal hair (excl. knitted or crocheted, and wind-jackets and similar articles)	12.00%	EIF	
6203.32.10	Men's or boys' jackets and blazers of cotton, industrial and occupational (excl. knitted or crocheted, and wind-jackets and similar articles)	12.00%	EIF	
6203.32.90	Men's or boys' jackets and blazers of cotton (excl. knitted or crocheted, industrial and occupational, and wind-jackets and similar articles)	12.00%	EIF	
6203.33.10	Men's or boys' jackets and blazers of synthetic fibres, industrial and occupational (excl. knitted or crocheted, and wind-jackets and similar articles)	12.00%	EIF	
6203.33.90	Men's or boys' jackets and blazers of synthetic fibres (excl. knitted or crocheted, industrial and occupational, and wind-jackets and similar articles)	12.00%	EIF	
6203.39.11	Men's or boys' jackets and blazers of artificial fibres, industrial and occupational (excl. knitted or crocheted, and wind-jackets and similar articles)	12.00%	EIF	
6203.39.19	Men's or boys' jackets and blazers of artificial fibres (excl. knitted or crocheted, industrial and occupational, and wind-jackets and similar articles)	12.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6203.39.90	Men's or boys' jackets and blazers of textile materials (excl. of wool, fine animal hair, cotton or man-made fibres, knitted or crocheted, and wind-jackets and similar articles)	12.00%	EIF	
6203.41.10	Men's or boys' trousers and breeches of wool or fine animal hair (excl. knitted or crocheted, bib and brace overalls and underpants)	12.00%	EIF	
6203.41.30	Men's or boys' bib and brace overalls of wool or fine animal hair (excl. knitted or crocheted)	12.00%	EIF	
6203.41.90	Men's or boys' shorts of wool or fine animal hair (excl. knitted or crocheted, underpants and swimwear)	12.00%	EIF	
6203.42.11	Men's or boys' industrial and occupational trousers and breeches of cotton (excl. knitted or crocheted and bib and brace overalls)	12.00%	EIF	
6203.42.31	Men's or boys' trousers and breeches of cotton denim (excl. knitted or crocheted, industrial and occupational, bib and brace overalls and underpants)	12.00%	EIF	
6203.42.33	Men's or boys' trousers and breeches of cotton cut corduroy (excl. knitted or crocheted, industrial and occupational, bib and brace overalls and underpants)	12.00%	EIF	
6203.42.35	Men's or boys' trousers and breeches of cotton (excl. denim, cut corduroy, knitted or crocheted, industrial and occupational, bib and brace overalls and underpants)	12.00%	EIF	
6203.42.51	Men's or boys' bib and brace overalls, of cotton, industrial and occupational (excl. knitted or crocheted)	12.00%	EIF	
6203.42.59	Men's or boys' bib and brace overalls, of cotton (excl. knitted or crocheted, industrial and occupational)	12.00%	EIF	
6203.42.90	Men's or boys' shorts of cotton (excl. knitted or crocheted, swimwear and underpants)	12.00%	EIF	
6203.43.11	Men's or boys' trousers and breeches of synthetic fibres, industrial and occupational (excl. knitted or crocheted and bib and brace overalls)	12.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6203.43.19	Men's or boys' trousers and breeches of synthetic fibres (excl. knitted or crocheted, industrial and occupational, bib and brace overalls and underpants)	12.00%	EIF	
6203.43.31	Men's or boys' bib and brace overalls of synthetic fibres, industrial and occupational (excl. knitted or crocheted)	12.00%	EIF	
6203.43.39	Men's or boys' bib and brace overalls of synthetic fibres (excl. knitted or crocheted, and industrial and occupational)	12.00%	EIF	
6203.43.90	Men's or boys' shorts of synthetic fibres (excl. knitted or crocheted, underpants and swimwear)	12.00%	EIF	
6203.49.11	Men's or boys' trousers and breeches of artificial fibres, industrial and occupational (excl. knitted or crocheted and bib and brace overalls)	12.00%	EIF	
6203.49.19	Men's or boys' trousers and breeches of artificial fibres (excl. knitted or crocheted, industrial and occupational, bib and brace overalls and underpants)	12.00%	EIF	
6203.49.31	Men's or boys' bib and brace overalls of artificial fibres, industrial and occupational (excl. knitted or crocheted)	12.00%	EIF	
6203.49.39	Men's or boys' bib and brace overalls of artificial fibres (excl. knitted or crocheted, industrial and occupational)	12.00%	EIF	
6203.49.50	Men's or boys' shorts of artificial fibres (excl. knitted or crocheted, underpants and swimwear)	12.00%	EIF	
6203.49.90	Men's or boys' trousers, bib and brace overalls, breeches and shorts of textile materials (excl. of wool, fine animal hair, cotton or man-made fibres, knitted or crocheted, underpants and swimwear)	12.00%	EIF	
6204.11.00	Women's or girls' suits of wool or fine animal hair (excl. knitted or crocheted, ski overalls and swimwear)	12.00%	EIF	
6204.12.00	Women's or girls' suits of cotton (excl. knitted or crocheted, ski overalls and swimwear)	12.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6204.13.00	Women's or girls' suits of synthetic fibres (excl. knitted or crocheted, ski overalls and swimwear)	12.00%	EIF	
6204.19.10	Women's or girls' suits of artificial fibres (excl. knitted or crocheted, ski overalls and swimwear)	12.00%	EIF	
6204.19.90	Women's or girls' suits of textile materials (excl. of wool, fine animal hair, cotton or man-made fibres, knitted or crocheted, ski overalls and swimwear)	12.00%	EIF	
6204.21.00	Women's or girls' ensembles of wool or fine animal hair (excl. knitted or crocheted, ski overalls and swimwear)	12.00%	EIF	
6204.22.10	Women's or girls' ensembles of cotton, industrial and occupational (excl. knitted or crocheted)	12.00%	EIF	
6204.22.80	Women's or girls' ensembles, of cotton (not knitted or crocheted and excl. industrial and occupational clothing, tracksuits, ski ensembles and swimwear)	12.00%	EIF	
6204.23.10	Women's or girls' ensembles of synthetic fibres, industrial and occupational (excl. knitted or crocheted)	12.00%	EIF	
6204.23.80	Women's or girls' ensembles, of synthetic fibres (not knitted or crocheted and excl. industrial and occupational clothing, tracksuits, ski ensembles and swimwear)	12.00%	EIF	
6204.29.11	Women's or girls' ensembles, of artificial fibres, industrial and occupational (excl. knitted or crocheted)	12.00%	EIF	
6204.29.18	Women's or girls' ensembles, of artificial fibres (not knitted or crocheted and excl. industrial and occupational clothing, tracksuits, ski ensembles and swimwear)	12.00%	EIF	
6204.29.90	Women's or girls' ensembles of textile materials (excl. of wool, fine animal hair, cotton or man-made fibres, knitted or crocheted, ski overalls and swimwear)	12.00%	EIF	
6204.31.00	Women's or girls' jackets and blazers of wool or fine animal hair (excl. knitted or crocheted, wind-jackets and similar articles)	12.00%	EIF	
6204.32.10	Women's or girls' jackets and blazers of cotton, industrial and occupational (excl. knitted or crocheted, wind-jackets and similar articles)	12.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6204.32.90	Women's or girls' jackets and blazers of cotton (excl. knitted or crocheted, industrial and occupational, wind-jackets and similar articles)	12.00%	EIF	
6204.33.10	Women's or girls' jackets and blazers of synthetic fibres, industrial and occupational (excl. knitted or crocheted, wind-jackets and similar articles)	12.00%	EIF	
6204.33.90	Women's or girls' jackets and blazers of synthetic fibres (excl. knitted or crocheted, industrial and occupational, wind-jackets and similar articles)	12.00%	EIF	
6204.39.11	Women's or girls' jackets and blazers of artificial fibres, industrial and occupational (excl. knitted or crocheted, wind-jackets and similar articles)	12.00%	EIF	
6204.39.19	Women's or girls' jackets and blazers of artificial fibres (excl. knitted or crocheted, industrial and occupational, wind-jackets and similar articles)	12.00%	EIF	
6204.39.90	Women's or girls' jackets and blazers of textile materials (excl. of wool, fine animal hair, cotton or man-made fibres, knitted or crocheted, wind-jackets and similar articles)	12.00%	EIF	
6204.41.00	Women's or girls' dresses of wool or fine animal hair (excl. knitted or crocheted and petticoats)	12.00%	EIF	
6204.42.00	Women's or girls' dresses of cotton (excl. knitted or crocheted and petticoats)	12.00%	EIF	
6204.43.00	Women's or girls' dresses of synthetic fibres (excl. knitted or crocheted and petticoats)	12.00%	EIF	
6204.44.00	Women's or girls' dresses of artificial fibres (excl. knitted or crocheted and petticoats)	12.00%	EIF	
6204.49.10	Women's or girls' dresses of textile materials, of silk or silk waste (excl. knitted or crocheted and petticoats)	12.00%	EIF	
6204.49.90	Women's or girls' dresses of textile materials (excl. of silk or silk waste, wool, fine animal hair, cotton or man-made fibres, knitted or crocheted and petticoats)	12.00%	EIF	
6204.51.00	Women's or girls' skirts and divided skirts of wool or fine animal hair (excl. knitted or crocheted and petticoats)	12.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6204.52.00	Women's or girls' skirts and divided skirts of cotton (excl. knitted or crocheted and petticoats)	12.00%	EIF	
6204.53.00	Women's or girls' skirts and divided skirts of synthetic fibres (excl. knitted or crocheted and petticoats)	12.00%	EIF	
6204.59.10	Women's or girls' skirts and divided skirts of artificial fibres (excl. knitted or crocheted and petticoats)	12.00%	EIF	
6204.59.90	Women's or girls' skirts and divided skirts of textile materials (excl. of wool, fine animal hair, cotton or man-made fibres, knitted or crocheted and petticoats)	12.00%	EIF	
6204.61.10	Women's or girls' trousers and breeches of wool or fine animal hair (excl. knitted or crocheted, panties and swimwear)	12.00%	EIF	
6204.61.85	Women's or girls' bib and brace overalls and shorts, of wool or fine animal hair (excl. knitted or crocheted, panties and swimwear)	12.00%	EIF	
6204.62.11	Women's or girls' trousers and breeches of cotton, industrial and occupational (excl. knitted or crocheted and bib and brace overalls)	12.00%	EIF	
6204.62.31	Women's or girls' cotton denim trousers and breeches (excl. industrial and occupational, bib and brace overalls and panties)	12.00%	EIF	
6204.62.33	Women's or girls' trousers and breeches of cotton cut corduroy (excl. industrial and occupational, bib and brace overalls and panties)	12.00%	EIF	
6204.62.39	Women's or girls' trousers and breeches, of cotton (not of cut corduroy, of denim or knitted or crocheted and excl. industrial and occupational clothing, bib and brace overalls, briefs and tracksuit bottoms)	12.00%	EIF	
6204.62.51	Women's or girls' bib and brace overalls, of cotton, industrial and occupational (excl. knitted or crocheted)	12.00%	EIF	
6204.62.59	Women's or girls' cotton bib and brace overalls (excl. knitted or crocheted, industrial and occupational)	12.00%	EIF	
6204.62.90	Women's or girls' cotton shorts (excl. knitted or crocheted, panties and swimwear)	12.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6204.63.11	Women's or girls' trousers and breeches, of synthetic fibres, industrial and occupational (excl. knitted or crocheted and bib and brace overalls)	12.00%	EIF	
6204.63.18	Women's or girls' trousers and breeches, of synthetic fibres (not of cut corduroy, of denim or knitted or crocheted and excl. industrial and occupational clothing, bib and brace overalls, briefs and tracksuit bottoms)	12.00%	EIF	
6204.63.31	Women's or girls' bib and brace overalls, of synthetic fibres, industrial and occupational (excl. knitted or crocheted)	12.00%	EIF	
6204.63.39	Women's or girls' bib and brace overalls, of synthetic fibres (excl. knitted or crocheted, occupational and industrial)	12.00%	EIF	
6204.63.90	Women's or girls' shorts of synthetic fibres (excl. knitted or crocheted, panties and swimwear)	12.00%	EIF	
6204.69.11	Women's or girls' trousers and breeches, of artificial fibres, industrial and occupational (excl. knitted or crocheted, and bib and brace overalls)	12.00%	EIF	
6204.69.18	Women's or girls' trousers and breeches, of artificial fibres (not of cut corduroy, of denim or knitted or crocheted and excl. industrial and occupational clothing, bib and brace overalls, briefs and tracksuit bottoms)	12.00%	EIF	
6204.69.31	Women's or girls' bib and brace overalls, of artificial fibres, industrial and occupational (excl. knitted or crocheted)	12.00%	EIF	
6204.69.39	Women's or girls' bib and brace overalls of artificial fibres (excl. knitted or crocheted, industrial and occupational)	12.00%	EIF	
6204.69.50	Women's or girls' shorts of artificial fibres (excl. knitted or crocheted, panties and swimwear)	12.00%	EIF	
6204.69.90	Women's or girls' trousers, bib and brace overalls, breeches and shorts of textile materials (excl. of wool, fine animal hair, cotton or man-made fibres, knitted or crocheted, panties and swimwear)	12.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6205.20.00	Men's or boys' shirts of cotton (excl. knitted or crocheted, nightshirts, singlets and other vests)	12.00%	EIF	
6205.30.00	Men's or boys' shirts of man-made fibres (excl. knitted or crocheted, nightshirts, singlets and other vests)	12.00%	EIF	
6205.90.10	Men's or boys' shirts of flax or ramie (excl. knitted or crocheted, nightshirts, singlets and other vests)	12.00%	EIF	
6205.90.80	Men's or boys' shirts of textile materials (excl. of cotton or man-made fibres, flax or ramie, knitted or crocheted, nightshirts, singlets and other vests)	12.00%	EIF	
6206.10.00	Women's or girls' blouses, shirts and shirt-blouses of silk or silk waste (excl. knitted or crocheted and vests)	12.00%	EIF	
6206.20.00	Women's or girls' blouses, shirts and shirt-blouses of wool or fine animal hair (excl. knitted or crocheted and vests)	12.00%	EIF	
6206.30.00	Women's or girls' blouses, shirts and shirt-blouses of cotton (excl. knitted or crocheted and vests)	12.00%	EIF	
6206.40.00	Women's or girls' blouses, shirts and shirt-blouses of man-made fibres (excl. knitted or crocheted and vests)	12.00%	EIF	
6206.90.10	Women's or girls' blouses, shirts and shirt-blouses of flax or ramie (excl. knitted or crocheted and vests)	12.00%	EIF	
6206.90.90	Women's or girls' blouses, shirts and shirt-blouses of textile materials (excl. of silk, silk waste, wool, fine animal hair, cotton or man-made fibres, flax or ramie, knitted or crocheted and vests)	12.00%	EIF	
6207.11.00	Men's or boys' underpants and briefs of cotton (excl. knitted or crocheted)	12.00%	EIF	
6207.19.00	Men's or boys' underpants and briefs of textile materials (excl. cotton and knitted or crocheted)	12.00%	EIF	
6207.21.00	Men's or boys' nightshirts and pyjamas of cotton (excl. knitted or crocheted, vests, singlets and underpants)	12.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6207.22.00	Men's or boys' nightshirts and pyjamas of man-made fibres (excl. knitted or crocheted, vests, singlets and underpants)	12.00%	EIF	
6207.29.00	Men's or boys' nightshirts and pyjamas of textile materials (excl. of cotton or man-made fibres, knitted or crocheted, vests, singlets and underpants)	12.00%	EIF	
6207.91.00	Men's or boys' singlets and other vests, bathrobes, dressing gowns and similar articles of cotton (excl. knitted or crocheted, underpants, nightshirts and pyjamas)	12.00%	EIF	
6207.99.10	Men's or boys' singlets and other vests, bathrobes, dressing gowns and similar articles of man-made fibres (excl. knitted or crocheted, underpants, nightshirts and pyjamas)	12.00%	EIF	
6207.99.90	Men's or boys' singlets and other vests, bathrobes and dressing gowns of textile materials (excl. of cotton or man-made fibres, knitted or crocheted, underpants, nightshirts and pyjamas)	12.00%	EIF	
6208.11.00	Women's or girls' slips and petticoats of man-made fibres (excl. knitted or crocheted and vests)	12.00%	EIF	
6208.19.00	Women's or girls' slips and petticoats of textile materials (excl. man-made fibres, knitted or crocheted and vests)	12.00%	EIF	
6208.21.00	Women's or girls' nightdresses and pyjamas of cotton (excl. knitted or crocheted, vests and négligés)	12.00%	EIF	
6208.22.00	Women's or girls' nightdresses and pyjamas of man-made fibres (excl. knitted or crocheted, vests and négligés)	12.00%	EIF	
6208.29.00	Women's or girls' nightdresses and pyjamas of textile materials (excl. cotton and man-made fibres, knitted or crocheted, vests and négligés)	12.00%	EIF	
6208.91.00	Women's or girls' singlets and other vests, briefs, panties, négligés, bathrobes, dressing gowns, housecoats and similar articles of cotton (excl. knitted or crocheted, slips, petticoats, nightdresses and pyjamas, brassières, girdles, corsets and similar articles)	12.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6208.92.00	Women's or girls' singlets and other vests, briefs, panties, négligés, bathrobes, dressing gowns, housecoats and similar articles of man-made fibres (excl. knitted or crocheted, slips, petticoats, nightdresses and pyjamas, brassières, girdles, corsets and similar articles)	12.00%	EIF	
6208.99.00	Women's or girls' singlets and other vests, briefs, panties, négligés, bathrobes, dressing gowns, housecoats and similar articles of textile materials (excl. of cotton or man-made fibres, knitted or crocheted, slips, petticoats, nightdresses and pyjamas, brassières, girdles, corsets and similar articles)	12.00%	EIF	
6209.20.00	Babies' garments and clothing accessories of cotton (excl. knitted or crocheted and hats, napkins and napkin liners [see 9619])	10.00%	EIF	
6209.30.00	Babies' garments and clothing accessories of synthetic fibres (excl. knitted or crocheted and hats, napkins and napkin liners [see 9619])	10.00%	EIF	
6209.90.10	Babies' garments and clothing accessories of wool or fine animal hair (excl. knitted or crocheted and hats)	10.00%	EIF	
6209.90.90	Babies' garments and clothing accessories of textile materials (excl. of wool or fine animal hair, cotton or synthetic fibres, knitted or crocheted and hats, and napkins and napkin liners [see 9619])	10.00%	EIF	
6210.10.10	Garments made up of felt, whether or not impregnated, coated, covered or laminated (excl. babies' garments and clothing accessories)	12.00%	EIF	
6210.10.92	Single-use gowns made up of nonwovens, of a kind used by patients or surgeons during surgical procedures	12.00%	EIF	
6210.10.98	Garments made up of nonwovens, whether or not impregnated, coated, covered or laminated (excl. babies' garments, clothing accessories, and single-use gowns used during surgical procedures)	12.00%	EIF	
6210.20.00	Garments of the type described in subheading 6201,11 to 6201,19, rubberised or impregnated, coated, covered or laminated with plastics or other substances	12.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6210.30.00	Garments of the type described in subheading 6202,11 to 6202,19, rubberised or impregnated, coated, covered or laminated with plastics or other substances	12.00%	EIF	
6210.40.00	Men's or boys' garments of textile fabrics, rubberised or impregnated, coated, covered or laminated with plastics or other substances (excl. of the type described in subheading 6201,11 to 6201,19, and babies' garments and clothing accessories)	12.00%	EIF	
6210.50.00	Women's or girls' garments of textile fabrics, rubberised or impregnated, coated, covered or laminated with plastics or other substances (excl. of the type described in subheading 6202,11 to 6202,19, and babies' garments and clothing accessories)	12.00%	EIF	
6211.11.00	Men's or boys' swimwear (excl. knitted or crocheted)	12.00%	EIF	
6211.12.00	Women's or girls' swimwear (excl. knitted or crocheted)	12.00%	EIF	
6211.20.00	Ski suits (excl. knitted or crocheted)	12.00%	EIF	
6211.32.10	Men's or boys' industrial and occupational clothing of cotton (excl. knitted or crocheted)	12.00%	EIF	
6211.32.31	Men's or boys' lined tracksuits, of cotton, with an outer shell of a single identical fabric (not knitted or crocheted)	12.00%	EIF	
6211.32.41	Men's or boys' lined tracksuit tops "upper parts", of cotton (not knitted or crocheted and excl. tracksuit tops with an outer shell of a single identical fabric)	12.00%	EIF	
6211.32.42	Men's or boy's lined tracksuit bottoms "lower parts", of cotton (not knitted or crocheted and excl. tracksuit bottoms with an outer shell of a single identical fabric)	12.00%	EIF	
6211.32.90	Men's or boys' garments, of cotton, n.e.s. (not knitted or crocheted)	12.00%	EIF	
6211.33.10	Men's or boys' industrial and occupational clothing of man-made fibres (excl. knitted or crocheted)	12.00%	EIF	
6211.33.31	Men's or boys' lined tracksuits, of man-made fibres, with an outer shell of a single identical fabric (not knitted or crocheted)	12.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6211.33.41	Men's or boys' lined tracksuit tops "upper parts", of man-made fibres (not knitted or crocheted and excl. tracksuit tops with an outer shell of a single identical fabric)	12.00%	EIF	
6211.33.42	Men's or boys' lined tracksuit bottoms "lower parts", of man-made fibres (not knitted or crocheted and excl. tracksuit bottoms with an outer shell of a single identical fabric)	12.00%	EIF	
6211.33.90	Men's or boys' garments, of man-made fibres, n.e.s. (not knitted or crocheted)	12.00%	EIF	
6211.39.00	Men's or boys' tracksuits and other garments, n.e.s. of textile materials (excl. of cotton or man-made fibres, knitted or crocheted)	12.00%	EIF	
6211.42.10	Women's or girls' aprons, overalls, smock-overalls and other industrial and occupational clothing of cotton (excl. knitted or crocheted)	12.00%	EIF	
6211.42.31	Women's or girls' lined tracksuits, of cotton, with an outer shell of a single identical fabric (not knitted or crocheted)	12.00%	EIF	
6211.42.41	Women's or girls' lined tracksuit tops "upper parts", of cotton (not knitted or crocheted and excl. tracksuit tops with an outer shell of a single identical fabric)	12.00%	EIF	
6211.42.42	Women's or girls' lined tracksuit bottoms "lower parts", of cotton (not knitted or crocheted and excl. tracksuit bottoms with an outer shell of a single identical fabric)	12.00%	EIF	
6211.42.90	Women's or girls' garments, of cotton, n.e.s. (not knitted or crocheted)	12.00%	EIF	
6211.43.10	Women's or girls' aprons, overalls, smock-overalls and other industrial and occupational clothing, of man-made fibres (excl. knitted or crocheted)	12.00%	EIF	
6211.43.31	Women's or girls' lined tracksuits, of man-made fibres, with an outer shell of a single identical fabric (not knitted or crocheted)	12.00%	EIF	
6211.43.41	Women's or girls' lined tracksuit tops "upper parts", of man-made fibres (not knitted or crocheted and excl. tracksuit tops with an outer shell of a single identical fabric)	12.00%	EIF	
6211.43.42	Women's or girls' lined tracksuit bottoms "lower parts", of man-made fibres (not knitted or crocheted and excl. tracksuit bottoms with an outer shell of a single identical fabric)	12.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6211.43.90	Women's or girls' garments, of man-made fibres, n.e.s. (not knitted or crocheted)	12.00%	EIF	
6211.49.00	Women's or girls' tracksuits and other garments, n.e.s. of textile materials (excl. of cotton or man-made fibres, knitted or crocheted and goods of 9619)	12.00%	EIF	
6212.10.10	Brassières of all types of textile materials, whether or not elasticated, incl. knitted or crocheted, in a set made up for retail sale containing a brassière and a brief	6.00%	EIF	
6212.10.90	Brassieres of all types of textile materials, whether or not elasticated, incl. knitted or crocheted (excl. in a set made up for retail sale containing a brassière and a brief)	6.00%	EIF	
6212.20.00	Girdles and panty girdles of all types of textile materials, whether or not elasticated, incl. knitted or crocheted (excl. belts and corselets made entirely of rubber)	6.00%	EIF	
6212.30.00	Corselettes of all types of textile materials, whether or not elasticated, incl. knitted or crocheted	6.00%	EIF	
6212.90.00	Corsets, braces, garters, suspenders and similar articles and parts thereof, incl. parts of brassieres, girdles, panty girdles and corselettes, of all types of textile materials, whether or not elasticated, incl. knitted or crocheted (excl. complete brassieres, girdles, panty girdles and corselettes)	6.00%	EIF	
6213.20.00	Handkerchiefs of cotton, of which no side exceeds 60 cm (excl. knitted or crocheted)	10.00%	EIF	
6213.90.00	Handkerchiefs of textile materials, of which no side exceeds 60 cm (excl. of cotton, and knitted or crocheted)	10.00%	EIF	
6214.10.00	Shawls, scarves, mufflers, mantillas, veils and similar articles of silk or silk waste (excl. knitted or crocheted)	8.00%	EIF	
6214.20.00	Shawls, scarves, mufflers, mantillas, veils and similar articles of wool or fine animal hair (excl. knitted or crocheted)	8.00%	EIF	
6214.30.00	Shawls, scarves, mufflers, mantillas, veils and similar articles of synthetic fibres (excl. knitted or crocheted)	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6214.40.00	Shawls, scarves, mufflers, mantillas, veils and similar articles of artificial fibres (excl. knitted or crocheted)	8.00%	EIF	
6214.90.00	Shawls, scarves, mufflers, mantillas, veils and similar articles of textile materials (excl. of silk, silk waste, wool, fine animal hair or man-made fibres, knitted or crocheted)	8.00%	EIF	
6215.10.00	Ties, bow ties and cravats of silk or silk waste (excl. knitted or crocheted)	6.00%	EIF	
6215.20.00	Ties, bow ties and cravats of man-made fibres (excl. knitted or crocheted)	6.00%	EIF	
6215.90.00	Ties, bow ties and cravats of textile materials (excl. of silk, silk waste or man-made fibres, knitted or crocheted)	6.00%	EIF	
6216.00.00	Gloves, mittens and mitts, of all types of textile materials (excl. knitted or crocheted and for babies)	6.00%	EIF	
6217.10.00	Made-up clothing accessories, of all types of textile materials, n.e.s. (excl. knitted or crocheted)	6.00%	EIF	
6217.90.00	Parts of garments or clothing accessories, of all types of textile materials, n.e.s. (excl. knitted or crocheted)	12.00%	EIF	
6301.10.00	Electric blankets of all types of textile materials	6.00%	EIF	
6301.20.10	Blankets and travelling rugs of wool or fine animal hair, knitted or crocheted (excl. electric, table covers, bedspreads and articles of bedding and similar furnishing of heading 9404)	12.00%	EIF	
6301.20.90	Blankets and travelling rugs, of wool or fine animal hair (excl. knitted or crocheted, electric, table covers, bedspreads and articles of bedding and similar furnishing of heading 9404)	12.00%	EIF	
6301.30.10	Blankets and travelling rugs of cotton, knitted or crocheted (excl. electric, table covers, bedspreads and articles of bedding and similar furnishing of heading 9404)	12.00%	EIF	
6301.30.90	Blankets and travelling rugs of cotton (excl. knitted or crocheted, electric, table covers, bedspreads and articles of bedding and similar furnishing of heading 9404)	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6301.40.10	Blankets and travelling rugs of synthetic fibres, knitted or crocheted (excl. electric, table covers, bedspreads and articles of bedding and similar furnishing of heading 9404)	12.00%	EIF	
6301.40.90	Blankets and travelling rugs of synthetic fibres (excl. knitted or crocheted, electric, table covers, bedspreads and articles of bedding and similar furnishing of heading 9404)	12.00%	EIF	
6301.90.10	Blankets and travelling rugs, knitted or crocheted (excl. of wool or fine animal hair, cotton or synthetic fibres, electric, table covers, bedspreads and articles of bedding and similar furnishing of heading 9404)	12.00%	EIF	
6301.90.90	Blankets and travelling rugs of textile materials (excl. of wool or fine animal hair, cotton or synthetic fibres, knitted or crocheted, electric, table covers, bedspreads and articles of bedding and similar furnishing of heading 9404)	12.00%	EIF	
6302.10.00	Bedlinen, knitted or crocheted	12.00%	EIF	
6302.21.00	Printed bedlinen of cotton (excl. knitted or crocheted)	12.00%	EIF	
6302.22.10	Printed bedlinen of nonwovens of man-made fibres	6.00%	EIF	
6302.22.90	Printed bedlinen of man-made fibres (excl. nonwovens and knitted or crocheted)	12.00%	EIF	
6302.29.10	Printed bedlinen of flax or ramie (excl. knitted or crocheted)	12.00%	EIF	
6302.29.90	Printed bedlinen of textile materials (excl. of cotton and man-made fibres, flax or ramie, knitted or crocheted)	12.00%	EIF	
6302.31.00	Bedlinen of cotton (excl. printed, knitted or crocheted)	12.00%	EIF	
6302.32.10	Bedlinen of nonwovens of man-made fibres (excl. printed)	6.00%	EIF	
6302.32.90	Bedlinen of man-made fibres (excl. nonwovens, printed, knitted or crocheted)	12.00%	EIF	
6302.39.20	Bedlinen of flax or ramie (excl. printed, knitted or crocheted)	12.00%	EIF	
6302.39.90	Bedlinen of textile materials (excl. of cotton, man-made fibres, flax or ramie, printed, knitted or crocheted)	12.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6302.40.00	Table linen, knitted or crocheted	12.00%	EIF	
6302.51.00	Table linen of cotton (excl. knitted or crocheted)	12.00%	EIF	
6302.53.10	Table linen of nonwovens of man-made fibres	6.00%	EIF	
6302.53.90	Table linen of man-made fibres (excl. nonwovens, knitted or crocheted)	12.00%	EIF	
6302.59.10	Table linen of flax (excl. knitted or crocheted)	12.00%	EIF	
6302.59.90	Table linen of textile materials (excl. of cotton, flax or man-made fibres, knitted or crocheted)	12.00%	EIF	
6302.60.00	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics of cotton (excl. floorcloths, polishing cloths, dishcloths and dusters)	12.00%	EIF	
6302.91.00	Toilet linen and kitchen linen of cotton (excl. of terry fabrics, floorcloths, polishing cloths, dishcloths and dusters)	12.00%	EIF	
6302.93.10	Toilet linen and kitchen linen of nonwovens of man-made fibres (excl. floorcloths, polishing cloths, dishcloths and dusters)	6.00%	EIF	
6302.93.90	Toilet linen and kitchen linen of man-made fibres (excl. nonwovens, floorcloths, polishing cloths, dishcloths and dusters)	12.00%	EIF	
6302.99.10	Toilet linen and kitchen linen of flax (excl. floorcloths, polishing cloths, dishcloths and dusters)	12.00%	EIF	
6302.99.90	Toilet linen and kitchen linen of textile materials (excl. of cotton, flax or man-made fibres, floorcloths, polishing cloths, dishcloths and dusters)	12.00%	EIF	
6303.12.00	Curtains, incl. drapes, and interior blinds, curtain or bed valances of synthetic fibres, knitted or crocheted (excl. awnings and sunblinds)	12.00%	EIF	
6303.19.00	Curtains, incl. drapes, and interior blinds, curtain or bed valances, knitted or crocheted (excl. of synthetic fibres, awnings and sunblinds)	12.00%	EIF	
6303.91.00	Curtains, incl. drapes, and interior blinds, curtain or bed valances of cotton (excl. knitted or crocheted, awnings and sunblinds)	12.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6303.92.10	Curtains, incl. drapes, and interior blinds, curtain or bed valances of nonwovens of synthetic fibres (excl. awnings and sunblinds)	6.00%	EIF	
6303.92.90	Curtains, incl. drapes, and interior blinds, curtain or bed valances of synthetic fibres (excl. nonwovens, knitted or crocheted, awnings and sunblinds)	12.00%	EIF	
6303.99.10	Curtains, incl. drapes, and interior blinds, curtain or bed valances of nonwovens (excl. of cotton and synthetic fibres, awnings and sunblinds)	6.00%	EIF	
6303.99.90	Curtains, incl. drapes, and interior blinds, curtain or bed valances of textile materials (excl. of cotton and synthetic fibres or of nonwovens, knitted or crocheted, awnings and sunblinds)	12.00%	EIF	
6304.11.00	Knitted or crocheted bedspreads (excl. bedlinen, quilts and eiderdowns)	12.00%	EIF	
6304.19.10	Bedspreads of cotton (excl. knitted or crocheted, bedlinen, quilts and eiderdowns)	12.00%	EIF	
6304.19.30	Bedspreads of flax or ramie (excl. knitted or crocheted, bedlinen, quilts and eiderdowns)	12.00%	EIF	
6304.19.90	Bedspreads of textile materials (excl. of cotton, flax or ramie, knitted or crocheted, bedlinen, quilts and eiderdowns)	12.00%	EIF	
6304.20.00	Bed nets, warp knit, antimalarial	12.00%	EIF	
6304.91.00	Articles for interior furnishing, knitted or crocheted (excl. blankets and travelling rugs, bedlinen, table linen, toilet linen, kitchen linen, curtains, incl. drapes, interior blinds, curtain or bed valances, bedspreads, antimalarial bed nets, lampshades and articles of heading 9404)	12.00%	EIF	
6304.92.00	Articles for interior furnishing, of cotton (excl. knitted or crocheted, blankets and travelling rugs, bedlinen, table linen, toilet linen, kitchen linen, curtains, incl. drapes, interior blinds, curtain or bed valances, bedspreads, lampshades and articles of heading 9404)	12.00%	EIF	
6304.93.00	Articles for interior furnishing, of synthetic fibres (excl. knitted or crocheted, blankets and travelling rugs, bedlinen, table linen, toilet linen, kitchen linen,	12.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	curtains, incl. drapes, interior blinds, curtain or bed valances, bedspreads, lampshades and articles of heading 9404)			
6304.99.00	Articles for interior furnishing, of textile materials (excl. of cotton or synthetic fibres, knitted or crocheted, blankets and travelling rugs, bedlinen, table linen, toilet linen, kitchen linen, curtains, incl. drapes, interior blinds, curtain or bed valances, bedspreads, lampshades and articles of heading 9404)	12.00%	EIF	
6305.10.10	Used sacks and bags, for the packing of goods, of jute or other textile bast fibres of heading 5303	2.00%	EIF	
6305.10.90	Sacks and bags, for the packing of goods, of jute or other textile bast fibres of heading 5303 (excl. used)	4.00%	EIF	
6305.20.00	Sacks and bags, for the packing of goods, of cotton	6.00%	EIF	
6305.32.11	Flexible intermediate bulk containers, for the packing of goods, of polyethylene or polypropylene strip or the like, knitted or crocheted	12.00%	EIF	
6305.32.19	Flexible intermediate bulk containers, for the packing of goods, of polyethylene or polypropylene strip or the like (excl. knitted or crocheted)	6.00%	EIF	
6305.32.90	Flexible intermediate bulk containers, for the packing of goods, of man-made textile materials (excl. of polyethylene or polypropylene strip or the like)	6.00%	EIF	
6305.33.10	Sacks and bags, for the packing of goods, of polyethylene or polypropylene strip or the like, knitted or crocheted (excl. flexible intermediate bulk containers)	12.00%	EIF	
6305.33.90	Sacks and bags, for the packing of goods, of polyethylene or polypropylene strip or the like (excl. knitted or crocheted and flexible intermediate bulk containers)	6.00%	EIF	
6305.39.00	Sacks and bags, for the packing of goods, of man-made textile materials (excl. of polyethylene or polypropylene strip or the like, and flexible intermediate bulk containers)	6.00%	EIF	
6305.90.00	Sacks and bags, for the packing of goods, of textile materials (excl. man-made, cotton, jute or other textile bast fibres of heading 5303)	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6306.12.00	Tarpaulins, awnings and sunblinds of synthetic fibres (excl. flat covers of light fabrics made up as tarpaulins)	12.00%	EIF	
6306.19.00	Tarpaulins, awnings and sunblinds of textile materials (excl. of synthetic fibres and flat covers of light fabrics made up as tarpaulins)	12.00%	EIF	
6306.22.00	Tents of synthetic fibres (excl. umbrella and play tents)	12.00%	EIF	
6306.29.00	Tents of textile materials (excl. of synthetic fibres, and umbrella and play tents)	12.00%	EIF	
6306.30.00	Sails for boats, sailboards or landcraft, of textile materials	12.00%	EIF	
6306.40.00	Pneumatic mattresses of textile materials	12.00%	EIF	
6306.90.00	Camping goods of textile materials (excl. tents, awnings and sunblinds, sails, pneumatic mattresses, rucksacks, knapsacks and similar receptacles, filled sleeping bags, mattresses and cushions)	12.00%	EIF	
6307.10.10	Floorcloths, dishcloths, dusters and similar cleaning cloths, knitted or crocheted	12.00%	EIF	
6307.10.30	Floorcloths, dishcloths, dusters and similar cleaning cloths, of nonwovens	6.00%	EIF	
6307.10.90	Floorcloths, dishcloths, dusters and similar cleaning cloths, of all types of textile materials (excl. knitted or crocheted and nonwovens)	6.00%	EIF	
6307.20.00	Life jackets and life belts, of all types of textile materials	6.00%	EIF	
6307.90.10	Made-up articles of textile materials, incl. dress patterns, knitted or crocheted, n.e.s.	12.00%	EIF	
6307.90.91	Made-up articles of felt, incl. dress patterns, n.e.s.	6.00%	EIF	
6307.90.92	Single-use drapes used during surgical procedures made up of nonwovens	6.00%	EIF	
6307.90.98	Made-up articles of textile materials, incl. dress patterns, n.e.s. (excl. of felt, knitted or crocheted, and single-use drapes used during surgical procedures made up of nonwovens)	6.00%	EIF	
6308.00.00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered tablecloths or serviettes, or similar	12.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	textile articles, put up in packings for retail sale (excl. sets for making up into articles of clothing)			
6309.00.00	Worn clothing and clothing accessories, blankets and travelling rugs, household linen and articles for interior furnishing, of all types of textile materials, incl. all types of footwear and headgear, showing signs of appreciable wear and presented in bulk or in bales, sacks or similar packings (excl. carpets, other floor coverings and tapestries)	4.00%	EIF	
6310.10.00	Used or new rags, scrap twine, cordage, rope and cables and worn-out articles thereof, of textile materials, sorted	0.00%	EIF	
6310.90.00	Used or new rags, scrap twine, cordage, rope and cables and worn-out articles thereof, of textile materials (excl. sorted)	0.00%	EIF	
6401.10.00	Waterproof footwear incorporating a protective metal toecap, with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes (excl. skating boots with ice or roller skates attached, shin-guards and similar protective sportswear)	16.00%	EIF	
6401.92.10	Waterproof footwear with uppers of rubber and outer soles of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes, covering only the ankle (excl. footwear incorporating a protective metal toecap, orthopaedic footwear, footwear with fixed attachments for skiing or skating, and toy footwear)	16.00%	EIF	
6401.92.90	Waterproof footwear with uppers of plastic and outer soles of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes, covering only the ankle (excl. footwear incorporating a protective metal toecap, orthopaedic footwear,	16.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	sports footwear, footwear with fixed attachments for skiing or skating, and toy footwear)			
6401.99.00	Waterproof footwear covering neither the ankle nor the knee, with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes (excl. covering the ankle but not the knee, footwear incorporating a protective metal toecap, orthopaedic footwear, skating boots with ice or roller skates attached and sports and toy footwear)	16.00%	EIF	
6402.12.10	Ski-boots and cross-country ski footwear, with outer soles and uppers of rubber or plastics (excl. waterproof footwear of heading 6401)	16.00%	EIF	
6402.12.90	Snowboard boots with outer soles and uppers of rubber or plastics (excl. waterproof footwear of heading 6401)	16.00%	EIF	
6402.19.00	Sports footwear with outer soles and uppers of rubber or plastics (excl. waterproof footwear of heading 6401, ski-boots, cross-country ski footwear, snowboard boots and skating boots with ice or roller skates attached)	16.00%	EIF	
6402.20.00	Footwear with outer soles and uppers of rubber or plastics, with upper straps or thongs assembled to the sole by means of plugs (excl. toy footwear)	16.00%	EIF	
6402.91.10	Footwear covering the ankle, incorporating a protective metal toecap, with outer soles and uppers of rubber or plastics (excl. waterproof footwear of heading 6401, sports footwear and orthopaedic footwear)	16.00%	EIF	
6402.91.90	Footwear covering the ankle, with outer soles and uppers of rubber or plastics (excl. incorporating a protective metal toecap, waterproof footwear of heading 6401, sports footwear, orthopaedic footwear and toy footwear)	16.00%	EIF	
6402.99.05	Footwear incorporating a protective metal toecap, with outer soles and uppers of rubber or plastics (excl. covering the ankle, waterproof footwear of heading 6401, sports footwear and orthopaedic footwear)	16.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6402.99.10	Footwear with uppers of rubber and outer soles of rubber or plastics (excl. covering the ankle or with upper straps or thongs assembled to the sole by means of plugs, waterproof footwear of heading 6401, sports footwear, orthopaedic footwear and toy footwear)	16.00%	EIF	
6402.99.31	Footwear with uppers of plastic and outer soles of rubber or plastics, with a vamp made of straps or which has one or several pieces cut out, with a maximum sole and heel height of > 3 cm (excl. with upper straps or thongs assembled to the sole by means of plugs)	16.00%	EIF	
6402.99.39	Footwear with uppers of plastic and outer soles of rubber or plastics, with a vamp made of straps or which has one or several pieces cut out, with a maximum sole and heel height of <= 3 cm (excl. with upper straps or thongs assembled to the sole by means of plugs)	16.00%	EIF	
6402.99.50	Slippers and other indoor footwear, with outer sole and upper of rubber or plastics (excl. covering the ankle, footwear with a vamp made of straps or which has one or several pieces cut out, and toy footwear)	16.00%	EIF	
6402.99.91	Footwear with uppers of plastics and outer soles of rubber or plastics, with in-soles of a length of < 24 cm (excl. covering the ankle, footwear with a vamp made of straps or which has one or several pieces cut out, footwear incorporating a protective metal toecap, indoor footwear, sports footwear, waterproof footwear of heading 6401, orthopaedic footwear and toy footwear)	16.00%	EIF	
6402.99.93	Footwear non-identifiable as men's or women's footwear, with uppers of plastics, with outer soles of rubber or plastics, with in-soles of length >= 24 cm (excl. footwear covering the ankle, with a vamp made of straps or which has one or more pieces cut out, or incorporating a protective metal toecap, indoor or sports footwear, waterproof footwear in heading 6401, and orthopaedic footwear)	16.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6402.99.96	Footwear with outer soles of rubber or plastics and uppers of plastics, with in-soles of a length \geq 24 cm, for men (excl. footwear covering the ankle, with a vamp made of straps or which has one or more pieces cut out, or incorporating a protective metal toecap, indoor or sports footwear, waterproof footwear in heading 6401, orthopaedic footwear and footwear which cannot be identified as men's or women's)	16.00%	EIF	
6402.99.98	Footwear with outer soles of rubber or of plastics and uppers of plastics, with in-soles of a length of \geq 24 cm, for women (excl. footwear covering the ankle, with a vamp made of straps or which has one or more pieces cut out, or incorporating a protective metal toecap, indoor or sports footwear, waterproof footwear in heading 6401, orthopaedic footwear and footwear which cannot be identified as men's or women's)	16.00%	EIF	
6403.12.00	Ski-boots, cross-country ski footwear and snowboard boots, with outer soles of rubber, plastics, leather or composition leather and uppers of leather	8.00%	EIF	
6403.19.00	Sports footwear, with outer soles of rubber, plastics, leather or composition leather and uppers of leather (excl. ski-boots, cross-country ski footwear, snowboard boots and skating boots with ice or roller skates attached)	8.00%	EIF	
6403.20.00	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	8.00%	EIF	
6403.40.00	Footwear, incorporating a protective metal toecap, with outer soles of rubber, plastics, leather or composition leather and uppers of leather (excl. sports footwear and orthopaedic footwear)	8.00%	EIF	
6403.51.05	Footwear with outer soles and uppers of leather, made on a base or platform of wood, covering the ankle, with neither an inner sole nor a protective metal toecap	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6403.51.11	Footwear with outer soles and uppers of leather, covering the ankle but not the calf, with in-soles of < 24 cm in length (excl. incorporating a protective metal toecap, sports footwear, orthopaedic footwear and toy footwear)	8.00%	EIF	
6403.51.15	Men's footwear with outer soles and uppers of leather, covering the ankle but not the calf, with in-soles of >= 24 cm in length (excl. incorporating a protective metal toecap, sports footwear, and orthopaedic footwear)	8.00%	EIF	
6403.51.19	Women's footwear with outer soles and uppers of leather, covering the ankle but not the calf, with in-soles of >= 24 cm in length (excl. incorporating a protective metal toecap, sports footwear, and orthopaedic footwear)	8.00%	EIF	
6403.51.91	Footwear with outer soles and uppers of leather, covering the ankle and calf, with in-soles of < 24 cm in length (excl. incorporating a protective metal toecap, sports footwear, orthopaedic footwear and toy footwear)	8.00%	EIF	
6403.51.95	Men's footwear with outer soles and uppers of leather, covering the ankle and calf, with in-soles of >= 24 cm in length (excl. incorporating a protective metal toecap, sports footwear, and orthopaedic footwear)	8.00%	EIF	
6403.51.99	Women's footwear with outer soles and uppers of leather, covering the ankle and calf, with in-soles of >= 24 cm in length (excl. incorporating a protective metal toecap, sports footwear, and orthopaedic footwear)	8.00%	EIF	
6403.59.05	Footwear with outer soles and uppers of leather, made on a base or platform of wood, with neither an inner sole nor a protective metal toecap (excl. covering the ankle)	8.00%	EIF	
6403.59.11	Footwear with outer soles and uppers of leather, with a vamp made of straps or which has one or several pieces cut out, with a maximum sole and heel height of > 3 cm (excl. with uppers which consist of leather straps across the instep and around the big toe)	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6403.59.31	Footwear with outer soles and uppers of leather, with a vamp made of straps or which has one or several pieces cut out, with a maximum sole and heel height of ≤ 3 cm, with in-soles of < 24 cm in length (excl. with uppers which consist of leather straps across the instep and around the big toe, and toy footwear)	8.00%	EIF	
6403.59.35	Men's footwear with outer soles and uppers of leather, with a vamp made of straps or which has one or several pieces cut out, with a maximum sole and heel height of ≤ 3 cm, with in-soles of ≥ 24 cm in length (excl. with uppers which consist of leather straps across the instep and around the big toe)	8.00%	EIF	
6403.59.39	Women's footwear with outer soles and uppers of leather, with a vamp made of straps or which has one or several pieces cut out, with a maximum sole and heel height of ≤ 3 cm, with in-soles of ≥ 24 cm in length (excl. with uppers which consist of leather straps across the instep and around the big toe)	8.00%	EIF	
6403.59.50	Slippers and other indoor footwear, with outer soles and uppers of leather (excl. covering the ankle, with a vamp or upper made of straps, and toy footwear)	8.00%	EIF	
6403.59.91	Footwear with outer soles and uppers of leather, with in-soles of < 24 cm in length (excl. covering the ankle, incorporating a protective metal toecap, made on a base or platform of wood, without in-soles, with a vamp or upper made of straps, indoor footwear, sports footwear, orthopaedic footwear, and toy footwear)	8.00%	EIF	
6403.59.95	Men's footwear with outer soles and uppers of leather, with in-soles of ≥ 24 cm in length (excl. covering the ankle, incorporating a protective metal toecap, made on a base or platform of wood, without in-soles, with a vamp or upper made of straps, indoor footwear, sports footwear, and orthopaedic footwear)	8.00%	EIF	
6403.59.99	Women's footwear with outer soles and uppers of leather, with in-soles of ≥ 24 cm in length (excl. covering the ankle, incorporating a protective metal toecap, made on a base or platform of wood, without in-soles, with a vamp or upper made of straps, indoor footwear, sports footwear, and orthopaedic footwear)	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6403.91.05	Footwear with outer soles of rubber, plastics or composition leather, with uppers of leather, made on a base or platform of wood, covering the ankle with neither an inner sole nor a protective metal toecap	8.00%	EIF	
6403.91.11	Footwear with outer soles of rubber, plastics or composition leather, with uppers of leather, covering the ankle but not the calf, with in-soles of < 24 cm in length (excl. incorporating a protective metal toecap, sports footwear, orthopaedic footwear and toy footwear)	8.00%	EIF	
6403.91.13	Footwear non-identifiable as men's or women's footwear, with outer soles of rubber, plastics or composition leather, with uppers of leather, covering the ankle (but not the calf), with in-soles of a length \geq 24 cm (excl. 6403.11-00 to 6403.40.00)	8.00%	EIF	
6403.91.16	Men's footwear with outer soles of rubber, plastics or composition leather, with uppers of leather, covering the ankle (but not the calf), with in-soles of a length \geq 24 cm (excl. 6403.11-00 to 6403.40.00)	8.00%	EIF	
6403.91.18	Women's footwear with outer soles of rubber, plastics or composition leather, with uppers of leather, covering the ankle (but not the calf), with in-soles of a length \geq 24 cm (excl. 6403.11-00 to 6403.40.00)	8.00%	EIF	
6403.91.91	Footwear with outer soles of rubber, plastics or composition leather, with uppers of leather, covering the ankle and calf, with in-soles of < 24 cm in length (excl. incorporating a protective metal toecap, sports footwear, orthopaedic footwear and toy footwear)	8.00%	EIF	
6403.91.93	Footwear non-identifiable as men's or women's footwear, with outer soles of rubber, plastics or composition leather, with uppers of leather, covering the ankle, with in-soles of a length \geq 24 cm (excl. 6403.1-00 to 6403.40.00)	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6403.91.96	Men's footwear with outer soles of rubber, plastics or composition leather, with uppers of leather, covering the ankle, with in-soles of a length \geq 24 cm (excl. 6403.11-00 to 6403.40.00 nor 6403.90-16)	8.00%	EIF	
6403.91.98	Women's footwear with outer soles of rubber, plastics or composition leather, with uppers of leather, covering the ankle, with in-soles of length \geq 24 cm (excl. 6403.11-00 to 6403.40.00 nor 6403.91.18)	4.00%	EIF	
6403.99.05	Footwear with outer soles of rubber, plastics or composition leather, with uppers of leather, made on a base or platform of wood, with neither an inner sole nor a protective metal toecap (excl. covering the ankle)	8.00%	EIF	
6403.99.11	Footwear with outer soles of rubber, plastics or composition leather, with uppers of leather, with a vamp made of straps or which has one or several pieces cut out, with a maximum sole and heel height of $>$ 3 cm	8.00%	EIF	
6403.99.31	Footwear with outer soles of rubber, plastics or composition leather, with uppers of leather, with a vamp made of straps or which has one or several pieces cut out, with a maximum sole and heel height of \leq 3 cm, with in-soles of $<$ 24 cm in length (excl. toy footwear)	8.00%	EIF	
6403.99.33	Footwear non-identifiable as men's or women's footwear, with outer soles of rubber, plastics or composition leather, with uppers of leather (not covering the ankle), with a vamp made of straps or which has one or several pieces cut out, with sole and heel height \leq 3 cm, with in-soles of a length \geq 24 cm (excl. 6403.11-00 to 6403.40.00)	8.00%	EIF	
6403.99.36	Men's footwear with outer soles of rubber, plastics or composition leather, with uppers of leather (not covering the ankle), with a vamp made of straps or which has one or several pieces cut out, with sole and heel height \leq 3 cm, with in-soles of a length \geq 24 cm (excl. 6403.11-00 to 6403.40.00)	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6403.99.38	Women's footwear with outer soles of rubber, plastics or composition leather, with uppers of leather (not covering the ankle), with a vamp made of straps or which has one or several pieces cut out, with sole and heel height ≤ 3 cm, with in-soles of a length ≥ 24 cm (excl. 6403.11-00 to 6403.40.00)	4.00%	EIF	
6403.99.50	Slippers and other indoor footwear, with outer soles of rubber, plastics, or composition leather and uppers of leather (excl. covering the ankle, with a vamp made of straps or which has one or several pieces cut out, and toy footwear)	8.00%	EIF	
6403.99.91	Footwear with outer soles of rubber, plastics or composition leather, with uppers of leather, with in-soles of < 24 cm in length (excl. covering the ankle, incorporating a protective metal toecap, made on a base or platform of wood, without in-soles, with a vamp made of straps or which has one or several pieces cut out, indoor footwear, sports footwear, orthopaedic footwear and toy footwear)	8.00%	EIF	
6403.99.93	Footwear non-identifiable as men's or women's footwear, with outer soles of rubber, plastics or composition leather and uppers of leather, with in-soles of a length of ≥ 24 cm (excl. footwear covering the ankle; with a protective metal toecap; with a main sole of wood, without in-sole; footwear with a vamp made of straps or which has one or more pieces cut out; indoor, sports or orthopaedic footwear)	8.00%	EIF	
6403.99.96	Men's footwear with outer soles of rubber, plastics or composition leather, with uppers of leather (not covering the ankle), with in-soles of a length ≥ 24 cm (excl. 6403.11-00 to 6403.40.00, 6403.99.11, 6403.99.36, 6403.99.50)	8.00%	EIF	
6403.99.98	Footwear with outer soles of rubber, plastics or composition leather and uppers of leather, with in-soles of a length of ≥ 24 cm, for women (excl. footwear covering the ankle; with a protective metal toecap; with a main sole of wood, without in-sole; footwear with a vamp made of straps or which has one or more pieces cut out;	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	indoor, sports or orthopaedic footwear; footwear which cannot be identified as men's or women's)			
6404.11.00	Sports footwear, incl. tennis shoes, basketball shoes, gym shoes, training shoes and the like, with outer soles of rubber or plastics and uppers of textile materials	16.00%	EIF	
6404.19.10	Slippers and other indoor footwear, with outer soles of rubber or plastics and uppers of textile materials (excl. tennis shoes, gym shoes, training shoes and the like, and toy footwear)	16.00%	EIF	
6404.19.90	Footwear with outer soles of rubber or plastics and uppers of textile materials (excl. indoor footwear, sports footwear, incl. tennis shoes, basketball shoes, gym shoes, training shoes and the like, and toy footwear)	16.00%	EIF	
6404.20.10	Slippers and other indoor footwear with outer soles of leather or composition leather and uppers of textile materials (excl. toy footwear)	16.00%	EIF	
6404.20.90	Footwear with outer soles of leather or composition leather and uppers of textile materials (excl. indoor footwear and toy footwear)	16.00%	EIF	
6405.10.00	Footwear with uppers of leather or composition leather (excl. with outer soles of rubber, plastics, leather or composition leather and uppers of leather, orthopaedic footwear and toy footwear)	2.00%	EIF	
6405.20.10	Footwear with uppers of textile materials and outer soles of wood or cork (excl. orthopaedic footwear and toy footwear)	2.00%	EIF	
6405.20.91	Slippers and other indoor footwear with uppers of textile materials (excl. with outer soles of rubber, plastics, leather or composition leather, and toy footwear)	4.00%	EIF	
6405.20.99	Footwear with uppers of textile materials (excl. with outer soles of rubber, plastics, leather or composition leather, wood or cork, indoor footwear, orthopaedic footwear and toy footwear)	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6405.90.10	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of materials other than leather, composition leather or textile materials (excl. orthopaedic footwear and toy footwear)	16.00%	EIF	
6405.90.90	Footwear with outer soles of wood, cork, twine, paperboard, furskin, woven fabrics, felt, nonwovens, linoleum, raffia, straw, loofah, etc. and uppers of materials other than leather, composition leather or textile materials (excl. orthopaedic footwear and toy footwear)	4.00%	EIF	
6406.10.10	Uppers and parts thereof, of leather (excl. stiffeners)	0.00%	EIF	
6406.10.90	Uppers, whether or not attached to soles other than outer soles, and parts thereof (excl. stiffeners and general parts made of leather or asbestos)	0.00%	EIF	
6406.20.10	Outer soles and heels of rubber	0.00%	EIF	
6406.20.90	Outer soles and heels of plastics	0.00%	EIF	
6406.90.30	Assemblies of uppers affixed to inner soles or to other sole components (excl. of asbestos or fixed to outer soles)	0.00%	EIF	
6406.90.50	Removable in-soles, heel cushions and other removable accessories	0.00%	EIF	
6406.90.60	Outer soles of shoes, of leather or composition leather	0.00%	EIF	
6406.90.90	Parts of footwear and gaiters, leggings and similar articles, and parts thereof (excl. outer soles of leather, composition leather, rubber or plastics, heels of rubber or plastics, uppers and parts thereof other than stiffeners, removable accessories, and general parts made of asbestos)	0.00%	EIF	
6501.00.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons, incl. slit manchons, of felt	0.00%	EIF	
6502.00.00	Hat-shapes, plaited or made by assembling strips of any material (excl. blocked to shape, with made brims, lined, or trimmed)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6504.00.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed (excl. headgear for animals, and toy and carnival headgear)	0.00%	EIF	
6505.00.10	Hats and other headgear, knitted or crocheted, or made up from lace, of fur felt or of felt of wool and fur, made from the hat bodies, hoods or plateaux of heading 6501, whether or not lined or trimmed (excl. made by assembling strips or pieces of felt, and toy and carnival headgear)	4.00%	EIF	
6505.00.30	Peaked caps and the like, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed (excl. toy and carnival headgear)	2.00%	EIF	
6505.00.90	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed (excl. of fur felt or of felt of wool and fur, peaked caps, headgear for animals or headgear having the character of toys or festive articles)	2.00%	EIF	
6506.10.10	Safety headgear of plastics, whether or not lined or trimmed	2.00%	EIF	
6506.10.80	Safety headgear, whether or not lined or trimmed (other than of plastics)	2.00%	EIF	
6506.91.00	Bathing caps, hoods and other headgear, whether or not lined or trimmed, of rubber or plastics (other than safety headgear and headgear having the character of toys or festive articles)	2.00%	EIF	
6506.99.10	Hats and other headgear, of fur felt or of felt of wool and fur, made from the hat bodies, hoods or plateaux of heading 6501, whether or not lined or trimmed (excl. knitted or crocheted or made up from lace, made by assembling strips or pieces of felt, and toy and carnival headgear)	4.00%	EIF	
6506.99.90	Headgear, whether or not lined or trimmed, n.e.s.	2.00%	EIF	
6507.00.00	Headbands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear (excl. headbands used by sportsmen as sweatbands, knitted or crocheted)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6601.10.00	Garden or similar umbrellas (excl. beach tents)	4.00%	EIF	
6601.91.00	Umbrellas having a telescopic shaft (excl. toy umbrellas)	4.00%	EIF	
6601.99.20	Umbrellas and sun umbrellas, incl. walking-stick umbrellas, with a cover of woven textile materials (excl. umbrellas having a telescopic shaft, garden umbrellas and the like, and toy umbrellas)	4.00%	EIF	
6601.99.90	Umbrellas and sun umbrellas, incl. walking-stick umbrellas (excl. umbrellas with a cover of woven textile materials and umbrellas having a telescopic shaft, garden umbrellas and the like, and toy umbrellas)	4.00%	EIF	
6602.00.00	Walking sticks, seat-sticks, whips, riding-crops and the like (excl. measure walking sticks, crutches, firearm-sticks and sports sticks)	2.00%	EIF	
6603.20.00	Umbrella frames, incl. frames mounted on shafts "sticks", for umbrellas and sun umbrellas of heading 6601	0.00%	EIF	
6603.90.10	Handles and knobs for umbrellas and sun umbrellas of heading 6601 or for walking sticks, seat-sticks, whips, riding-crops and the like of heading 6602	0.00%	EIF	
6603.90.90	Parts, trimmings and accessories for umbrellas and sun umbrellas of heading 6601 or for walking sticks, seat-sticks, whips, riding-crops and the like of heading 6602 (excl. handles and knobs, and umbrella frames, incl. frames mounted on shafts "sticks")	0.00%	EIF	
6701.00.00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (excl. goods of heading 0505, worked quills and scapes, footwear and headgear, articles of bedding and similar furnishing of heading 9404, toys, games and sports requisites, and collectors' pieces)	0.00%	EIF	
6702.10.00	Artificial flowers, foliage and fruit and parts thereof, and articles made of artificial flowers, foliage or fruit, by binding, glueing, fitting into one another or similar methods, of plastics	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6702.90.00	Artificial flowers, foliage and fruit and parts thereof, and articles made of artificial flowers, foliage or fruit, by binding, glueing, fitting into one another or similar methods (excl. of plastics)	4.00%	EIF	
6703.00.00	Human hair, dressed, thinned, bleached or otherwise worked; wool, other animal hair or other textile materials, prepared for use in making wigs or the like (excl. natural plaits of human hair, whether or not washed and degreased, but not otherwise processed)	0.00%	EIF	
6704.11.00	Complete wigs of synthetic textile materials	2.00%	EIF	
6704.19.00	False beards, eyebrows and eyelashes, switches and the like, of synthetic textile materials (excl. complete wigs)	2.00%	EIF	
6704.20.00	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human hair, and articles of human hair, n.e.s.	2.00%	EIF	
6704.90.00	Wigs, false beards, eyebrows and eyelashes, switches and the like, of animal hair or textile materials (excl. synthetic textile materials)	2.00%	EIF	
6801.00.00	Setts, curbstones and flagstones, of natural stone (excl. slate)	0.00%	EIF	
6802.10.00	Tiles, cubes and other processed articles of natural stone, incl. slate, for mosaics and the like, whether or not rectangular or square, the largest surface area of which is capable of being enclosed in a square of side of < 7 cm; artificially coloured granules, chippings and powder of natural stone, incl. slate	0.00%	EIF	
6802.21.00	Marble, travertine and alabaster articles thereof, simply cut or sawn, with a flat or even surface (excl. with a completely or partly planed, sand-dressed, coarsely or finely ground or polished surface, tiles, cubes and similar articles of subheading 6802,10, setts, curbstones and flagstones)	0.00%	EIF	
6802.23.00	Granite and articles thereof, simply cut or sawn, with a flat or even surface (excl. with a completely or partly planed, sand-dressed, coarsely or finely ground or	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	polished surface, tiles, cubes and similar articles of subheading 6802 10 00, setts, curbstones and flagstones)			
6802.29.00	Monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface (excl. marble, travertine, alabaster, granite and slate, those with a completely or partly planed, sand-dressed, coarsely or finely ground or polished surface, tiles, cubes and similar articles of subheading 6802 10 00, setts, curbstones and flagstones)	0.00%	EIF	
6802.91.00	Marble, travertine and alabaster, in any form (excl. tiles, cubes and similar articles of subheading 6802.10, imitation jewellery, clocks, lamps and lighting fittings and parts thereof, buttons, original sculptures and statuary, setts, curbstones and flagstones)	0.00%	EIF	
6802.92.00	Calcareous stone, in any form (excl. marble, travertine and alabaster, tiles, cubes and similar articles of subheading 6802.10, imitation jewellery, clocks, lamps and lighting fittings and parts thereof, original sculptures and statuary, setts, curbstones and flagstones)	0.00%	EIF	
6802.93.10	Granite, in any form, polished, decorated or otherwise worked, but not carved, of a net weight of \geq 10 kg (excl. clocks, lamps and lighting fittings and parts thereof, setts, curbstones and flagstones)	0.00%	EIF	
6802.93.90	Granite, in any form, polished, decorated or otherwise worked, of a net weight of $<$ 10 kg; carvings of granite (excl. tiles, cubes and similar articles of subheading 6802.10, imitation jewellery, clocks, lamps and lighting fittings and parts thereof, original sculptures and statuary, setts, curbstones and flagstones)	0.00%	EIF	
6802.99.10	Monumental or building stone, in any form, polished, decorated or otherwise worked, but not carved, of a net weight of \geq 10 kg (excl. calcareous stone, granite and slate, articles of fused basalt, articles of natural steatite, ceramically calcined,	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	clocks, lamps and lighting fittings and parts thereof, setts, curbstones and flagstones)			
6802.99.90	Monumental or building stone, natural (excl. calcareous stone, granite and slate), in various forms, polished, decorated or otherwise worked, net weight < 10 kg; carved articles of this stone (excl. tiles, cubes and similar articles of subheading 6802.10; setts, curbstones, flagstones; articles of fused basalt and fired steatite; jewellery, clocks, lamps and parts; buttons, chalks, original sculptures, statuary)	0.00%	EIF	
6803.00.10	Roofing and wall slates, worked	0.00%	EIF	
6803.00.90	Worked slate and articles of slate or of agglomerated slate (excl. slate granules, chippings and powder, mosaic cubes and the like, slate pencils, ready-to-use slates or boards with writing or drawing surfaces, and roofing and wall slates)	0.00%	EIF	
6804.10.00	Millstones and grindstones, without frameworks, for milling, grinding or pulping	0.00%	EIF	
6804.21.00	Millstones, grindstones, grinding wheels and the like, without frameworks, for sharpening, polishing, trueing or cutting, of agglomerated synthetic or natural diamond (excl. hand sharpening or polishing stones, and grinding wheels etc. specifically for dental drill engines)	0.00%	EIF	
6804.22.12	Millstones, grindstones, grinding wheels and the like, without frameworks, for sharpening, polishing, trueing or cutting, of artificial abrasives, with binder of synthetic or artificial resin, not reinforced (excl. of agglomerated synthetic or natural diamond, hand sharpening or polishing stones, perfumed pumice stones, and grinding wheels etc. specifically for dental drill engines)	0.00%	EIF	
6804.22.18	Millstones, grindstones, grinding wheels and the like, without frameworks, for sharpening, polishing, trueing or cutting, of artificial abrasives, with binder of synthetic or artificial resin, reinforced (excl. of agglomerated synthetic or natural diamond, hand sharpening or polishing stones, perfumed pumice stones, and grinding wheels etc. specifically for dental drill engines)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6804.22.30	Millstones, grindstones, grinding wheels and the like, without frameworks, for sharpening, polishing, trueing or cutting, of artificial abrasives, with binder of ceramics or silicates (excl. of agglomerated synthetic or natural diamond, hand sharpening or polishing stones, perfumed pumice stones, and grinding wheels etc. specifically for dental drill engines)	0.00%	EIF	
6804.22.50	Millstones, grindstones, grinding wheels and the like, without frameworks, for sharpening, polishing, trueing or cutting, of artificial abrasives, with binder of other than of synthetic or artificial resin, ceramics or silicates (excl. of agglomerated synthetic or natural diamond, hand sharpening or polishing stones, perfumed pumice stones, and grinding wheels etc. specifically for dental drill engines)	0.00%	EIF	
6804.22.90	Millstones, grindstones, grinding wheels and the like, without frameworks, for sharpening, polishing, trueing or cutting, of agglomerated natural abrasives or ceramics (excl. of agglomerated synthetic or natural diamond, hand sharpening or polishing stones, perfumed pumice stones, and grinding wheels etc. specifically for dental drill engines)	0.00%	EIF	
6804.23.00	Millstones, grindstones, grinding wheels and the like, without frameworks, for sharpening, polishing, trueing or cutting, of natural stone (excl. of agglomerated natural abrasives or ceramics, perfumed pumice stones, hand sharpening or polishing stones, and grinding wheels etc. specifically for dental drill engines)	0.00%	EIF	
6804.30.00	Hand sharpening or polishing stones	0.00%	EIF	
6805.10.00	Natural or artificial abrasive powder or grain, on a base of woven textile fabric only, whether or not cut to shape, sewn or otherwise made up	0.00%	EIF	
6805.20.00	Natural or artificial abrasive powder or grain, on a base of paper or paperboard only, whether or not cut to shape, sewn or otherwise made up	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6805.30.00	Natural or artificial abrasive powder or grain, on a base of materials other than woven textile fabric only or paper or paperboard only, whether or not cut to shape, sewn or otherwise made up	0.00%	EIF	
6806.10.00	Slag-wool, rock-wool and similar mineral wools, incl. intermixtures thereof, in bulk, sheets or rolls	0.00%	EIF	
6806.20.10	Expanded clays	0.00%	EIF	
6806.20.90	Exfoliated vermiculite, foamed slag and similar expanded mineral materials, incl. intermixtures thereof (excl. expanded clays)	0.00%	EIF	
6806.90.00	Mixtures and articles of heat-insulating, sound-insulating or sound absorbing mineral materials (excl. slag-wool, rock-wool and similar mineral wools, exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials, articles of light concrete, asbestos-cement, cellulose fibre-cement or the like, mixtures and other articles of or based on asbestos, and ceramic products)	0.00%	EIF	
6807.10.00	Articles of asphalt or of similar materials, e.g. petroleum bitumen or coal tar pitch, in rolls	0.00%	EIF	
6807.90.00	Articles of asphalt or of similar materials, e.g. petroleum bitumen or coal tar pitch (excl. in rolls)	0.00%	EIF	
6808.00.00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste of wood, agglomerated with cement, plaster or other mineral binders (excl. articles of asbestos-cement, cellulose fibre-cement or the like)	0.00%	EIF	
6809.11.00	Boards, sheets, panels, tiles and similar articles, of plaster or compositions based on plaster, faced or reinforced with paper or paperboard only (excl. ornamented and with plaster agglomerated articles for heat-insulation, sound-insulation or sound absorption)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6809.19.00	Boards, sheets, panels, tiles and similar articles, of plaster or compositions based on plaster (excl. ornamented, faced or reinforced with paper or paperboard only, and with plaster agglomerated articles for heat-insulation, sound-insulation or sound absorption)	0.00%	EIF	
6809.90.00	Articles of plaster or of compositions based on plaster (excl. plaster bandages for straightening fractures, put up for retail sale; plaster splints for the treatment of fractures; lightweight with plaster agglomerated building boards or articles for heat-insulation, sound-insulation or sound absorption; anatomic and other models for demonstration purposes; non-ornamented boards, sheets, panels, tiles and similar articles)	0.00%	EIF	
6810.11.10	Building blocks and bricks, of light concrete with a basis of crushed pumice, granulated slag, etc.	0.00%	EIF	
6810.11.90	Building blocks and bricks of cement, concrete or artificial stone, whether or not reinforced (excl. of light concrete with a basis of crushed pumice, granulated slag, etc.)	0.00%	EIF	
6810.19.00	Tiles, flagstones, bricks and similar articles, of cement, concrete or artificial stone (excl. building blocks and bricks)	0.00%	EIF	
6810.91.00	Prefabricated structural components for building or civil engineering of cement, concrete or artificial stone, whether or not reinforced	0.00%	EIF	
6810.99.00	Articles of cement, concrete or artificial stone, whether or not reinforced (excl. prefabricated structural components for building or civil engineering, tiles, paving, bricks and the like)	0.00%	EIF	
6811.40.00	Articles of asbestos-cement, cellulose fibre-cement or the like, containing asbestos	0.00%	EIF	
6811.81.00	Corrugated sheets of cellulose fibre-cement or the like, not containing asbestos	0.00%	EIF	
6811.82.00	Sheets, panels, paving, tiles and similar articles, of cellulose fibre-cement or the like, not containing asbestos (excl. corrugated sheets)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6811.89.00	Articles of cellulose fibre-cement or the like, not containing asbestos (excl. corrugated and other sheets, panels, tiles and similar articles)	0.00%	EIF	
6812.80.10	Fabricated crocidolite asbestos fibres; mixtures with a basis of crocidolite asbestos or with a basis of crocidolite asbestos and magnesium carbonate	0.00%	EIF	
6812.80.90	Articles of crocidolite asbestos or of mixtures based on crocidolite asbestos or crocidolite asbestos and magnesium carbonate, e.g., yarn, thread, cords, string, woven or knitted fabric, whether or not reinforced (excl. fabricated crocidolite asbestos fibres; mixtures with a basis of crocidolite asbestos or with a basis of crocidolite asbestos and magnesium carbonate; friction material with a basis of crocidolite asbestos; articles of crocidolite asbestos-cement)	2.00%	EIF	
6812.91.00	Clothing, clothing accessories, footwear and headgear of asbestos or of mixtures with a basis of asbestos or a basis of asbestos and magnesium carbonate (excl. of crocidolite asbestos)	2.00%	EIF	
6812.92.00	Paper, millboard and felt of asbestos or of mixtures with a basis of asbestos or a basis of asbestos and magnesium carbonate (excl. containing < 35% by weight of asbestos and of crocidolite asbestos)	2.00%	EIF	
6812.93.00	Compressed asbestos fibre jointing, in sheets or rolls (excl. of crocidolite asbestos)	2.00%	EIF	
6812.99.10	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate (excl. of crocidolite asbestos)	0.00%	EIF	
6812.99.90	Articles of asbestos or of mixtures based on asbestos or asbestos and magnesium carbonate, e.g., yarn, thread, cords, string, woven or knitted fabric, whether or not reinforced (excl. of crocidolite asbestos; fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; compressed asbestos fibre jointing, in sheets or rolls; paper, millboard and felt; clothing, clothing accessories, footwear and headgear; friction material with a basis of asbestos; articles of asbestos-cement)	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6813.20.00	Friction material and articles thereof, e.g. sheets, rolls, strips, segments, discs, washers and pads, for clutches and the like, not mounted, containing asbestos, whether or not combined with textile or other materials	0.00%	EIF	
6813.81.00	Brake linings and pads, with a basis of mineral substances or cellulose, whether or not combined with textile or other materials (excl. containing asbestos)	0.00%	EIF	
6813.89.00	Friction material and articles thereof, e.g. sheets, rolls, strips, segments, discs, washers and pads, for clutches and the like, with a basis of mineral substances or cellulose, whether or not combined with textile or other materials (excl. containing asbestos, and brake linings and pads)	0.00%	EIF	
6814.10.00	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials, in rolls or merely cut into square or rectangular shapes	0.00%	EIF	
6814.90.00	Worked mica and articles of mica (excl. electrical insulators, insulating fittings, resistors and capacitors, protective goggles of mica and their glasses, mica in the form of Christmas tree decorations, and plates, sheets and strips of agglomerated or reconstituted mica, whether or not on supports)	0.00%	EIF	
6815.10.10	Carbon fibres and articles of carbon fibres, for non-electrical purposes	0.00%	EIF	
6815.10.90	Articles of graphite or other carbon, for non-electrical purposes (excl. carbon fibres and articles of carbon fibres)	0.00%	EIF	
6815.20.00	Articles of peat (excl. textile products from peat fibres)	0.00%	EIF	
6815.91.00	Articles of stone or other mineral substances, n.e.s. containing magnesite, dolomite or chromite	0.00%	EIF	
6815.99.00	Articles of stone or other mineral substances, n.e.s. (excl. containing magnesite, dolomite or chromite and articles of graphite or other carbon)	0.00%	EIF	
6901.00.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals, e.g. kieselguhr, tripolite or diatomite, or of similar siliceous earths	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6902.10.00	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods containing, by weight, singly or together, > 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	0.00%	EIF	
6902.20.10	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods containing, by weight, >= 93% silica (excl. those of siliceous fossil meals or similar siliceous earths)	0.00%	EIF	
6902.20.91	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods containing, by weight, > 7% but < 45% alumina, but > 50% by weight combined with silica	0.00%	EIF	
6902.20.99	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods containing, by weight, > 50% alumina, silica or a mixture or compound of these products (excl. containing, by weight, >= 93% silica, > 7% but < 45% alumina and those of siliceous fossil meals or similar siliceous earths)	0.00%	EIF	
6902.90.00	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods (excl. containing, by weight, singly or together, > 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃ , containing, by weight, > 50% alumina, silica or a mixture or compound of these products and those of siliceous fossil meals or similar siliceous earths)	0.00%	EIF	
6903.10.00	Retorts, crucibles, mufflers, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and other refractory ceramic goods, containing, by weight, > 50% graphite, other carbon or a mixture thereof (excl. refractory bricks, blocks, tiles and similar refractory ceramic constructional goods)	4.00%	EIF	
6903.20.10	Retorts, crucibles, mufflers, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and other refractory ceramic goods, containing, by weight, < 45% of alumina and > 50% of silica (excl. refractory bricks, blocks, tiles and similar refractory ceramic constructional goods)	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6903.20.90	Retorts, crucibles, mufflers, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and other refractory ceramic goods, containing, by weight, \geq 45% of alumina and $>$ 50% of silica (excl. refractory bricks, blocks, tiles and similar refractory ceramic constructional goods)	4.00%	EIF	
6903.90.10	Retorts, crucibles, mufflers, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and other refractory ceramic goods, containing $>$ 25 to 50% graphite or other carbon or a mixture thereof (excl. refractory bricks, blocks, tiles and similar refractory ceramic constructional goods)	4.00%	EIF	
6903.90.90	Retorts, crucibles, mufflers, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and other refractory ceramic goods (excl. those of siliceous fossil meals or of similar siliceous earths, articles of heading 6902, articles containing carbon, alumina or silica of subheading 6903.10.00 and 6903.90.10)	4.00%	EIF	
6904.10.00	Building bricks (excl. those of siliceous fossil meals or similar siliceous earths, and refractory bricks of heading 6902)	2.00%	EIF	
6904.90.00	Ceramic flooring blocks, support or filler tiles and the like (excl. those of siliceous fossil meals or similar siliceous earths, refractory bricks of heading 6902, and flags and pavings, hearth and wall tiles of heading 6907 and 6908, and building bricks)	2.00%	EIF	
6905.10.00	Roofing tiles	0.00%	EIF	
6905.90.00	Ceramic chimney pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods (excl. of siliceous fossil meals or similar siliceous earths, refractory ceramic constructional components, pipes and other components for drainage and similar purposes, and roofing tiles)	0.00%	EIF	
6906.00.00	Ceramic pipes, conduits, guttering and pipe fittings (excl. of siliceous fossil meals or similar siliceous earths, refractory ceramic goods, chimney liners, pipes specifically manufactured for laboratories, insulating tubing and fittings and other piping for electrotechnical purposes)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6907.21.00	Ceramic flags and paving, hearth or wall tiles, of a water absorption coefficient by weight $\leq 0,5$ % (excl. refractory, mosaic cubes and finishing ceramics)	4.00%	EIF	
6907.22.00	Ceramic flags and paving, hearth or wall tiles, of a water absorption coefficient by weight $> 0,5$ % but ≤ 10 % (excl. refractory, mosaic cubes and finishing ceramics)	4.00%	EIF	
6907.23.00	Ceramic flags and paving, hearth or wall tiles, of a water absorption coefficient by weight > 10 % (excl. refractory, mosaic cubes and finishing ceramics)	4.00%	EIF	
6907.30.00	Ceramic mosaic cubes and the like, whether or not on a backing (excl. refractory and finishing ceramics)	4.00%	EIF	
6907.40.00	Finishing ceramics (excl. refractory)	4.00%	EIF	
6909.11.00	Ceramic wares for laboratory, chemical or other technical uses, of porcelain or china (excl. refractory ceramic goods, electrical devices, insulators and other electrical insulating fittings)	4.00%	EIF	
6909.12.00	Ceramic articles having a hardness equivalent to ≥ 9 on the Mohs scale, for chemical or other technical uses (excl. of porcelain or china, refractory ceramic goods, electrical devices, insulators and other electrical insulating fittings)	4.00%	EIF	
6909.19.00	Ceramic wares for chemical or other technical uses (excl. of porcelain or china, articles having a hardness equivalent to ≥ 9 on the Mohs scale, millstones, polishing stones, grindstones and the like of heading 6804, refractory ceramic goods, electrical devices, insulators and other electrical insulating fittings)	4.00%	EIF	
6909.90.00	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 (excl. general-purpose storage vessels for laboratories, containers for shops and household articles)	4.00%	EIF	
6910.10.00	Ceramic sinks, washbasins, washbasin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures of porcelain or china (excl.	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	soap dishes, sponge holders, tooth-brush holders, towel hooks and toilet paper holders)			
6910.90.00	Ceramic sinks, washbasins, washbasin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures (excl. of porcelain or china, soap dishes, sponge holders, tooth-brush holders, towel hooks and toilet paper holders)	6.00%	EIF	
6911.10.00	Tableware and kitchenware, of porcelain or china (excl. ornamental articles, pots, jars, carboys and similar receptacles for the conveyance or packing of goods, and coffee grinders and spice mills with receptacles made of ceramics and working parts of metal)	12.00%	EIF	
6911.90.00	Household and toilet articles, of porcelain or china (excl. tableware and kitchenware, baths, bidets, sinks and similar sanitary fixtures, statuettes and other ornamental articles, pots, jars, carboys and similar receptacles for the conveyance or packing of goods, and coffee grinders and spice mills with receptacles made of ceramics and working parts of metal)	12.00%	EIF	
6912.00.21	Tableware and kitchenware, of common pottery (excl. statuettes and other ornamental articles, pots, jars, carboys and similar receptacles for the conveyance or packing of goods, and coffee grinders and spice mills with receptacles made of ceramics and working parts of metal)	4.00%	EIF	
6912.00.23	Tableware and kitchenware, of stoneware (excl. statuettes and other ornamental articles, pots, jars, carboys and similar receptacles for the conveyance or packing of goods, and coffee grinders and spice mills with receptacles made of ceramics and working parts of metal)	4.00%	EIF	
6912.00.25	Tableware and kitchenware, of earthenware or fine pottery (excl. statuettes and other ornamental articles, pots, jars, carboys and similar receptacles for the	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	conveyance or packing of goods, and coffee grinders and spice mills with receptacles made of ceramics and working parts of metal)			
6912.00.29	Tableware and kitchenware, of ceramics other than porcelain, china, common pottery, stoneware, earthenware or fine pottery (excl. statuettes and other ornamental articles, pots, jars, carboys and similar receptacles for the conveyance or packing of goods, and coffee grinders and spice mills with receptacles made of ceramics and working parts of metal)	6.00%	EIF	
6912.00.81	Household articles and toilet articles, of common pottery (excl. tableware, kitchenware, baths, bidets, sinks and similar sanitary fixtures, statuettes and other ornamental articles, pots, jars, carboys and similar receptacles for the conveyance or packing of goods)	4.00%	EIF	
6912.00.83	Household articles and toilet articles, of stoneware (excl. tableware, kitchenware, baths, bidets, sinks and similar sanitary fixtures, statuettes and other ornamental articles, pots, jars, carboys and similar receptacles for the conveyance or packing of goods)	4.00%	EIF	
6912.00.85	Household articles and toilet articles, of earthenware or fine pottery (excl. tableware, kitchenware, baths, bidets, sinks and similar sanitary fixtures, statuettes and other ornamental articles, pots, jars, carboys and similar receptacles for the conveyance or packing of goods)	8.00%	EIF	
6912.00.89	Household articles and toilet articles, of ceramics other than porcelain, china, common pottery, stoneware, earthenware or fine pottery (excl. tableware, kitchenware, baths, bidets, sinks and similar sanitary fixtures, statuettes and other ornamental articles, pots, jars, carboys and similar receptacles for the conveyance or packing of goods)	6.00%	EIF	
6913.10.00	Statuettes and other ornamental articles of porcelain or china, n.e.s.	6.00%	EIF	
6913.90.10	Statuettes and other ornamental articles of common pottery, n.e.s.	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
6913.90.93	Statuettes and other ornamental articles of earthenware or fine pottery, n.e.s.	6.00%	EIF	
6913.90.98	Statuettes and other ornamental ceramic articles, n.e.s. (excl. of porcelain or china, common pottery, earthenware or fine pottery)	6.00%	EIF	
6914.10.00	Ceramic articles of porcelain or china, n.e.s.	0.00%	EIF	
6914.90.00	Ceramic articles, n.e.s. (excl. of porcelain or china)	0.00%	EIF	
7001.00.10	Cullet and other waste and scrap of glass (excl. glass in the form of powder, granules or flakes)	0.00%	EIF	
7001.00.91	Optical glass in the mass	0.00%	EIF	
7001.00.99	Glass in the mass (excl. optical glass)	0.00%	EIF	
7002.10.00	Glass in balls, unworked (excl. glass microspheres \leq 1 mm in diameter, glass balls of the nature of a toy)	0.00%	EIF	
7002.20.10	Rods of optical glass, unworked	0.00%	EIF	
7002.20.90	Rods of glass, unworked (excl. optical glass)	0.00%	EIF	
7002.31.00	Tubes of fused quartz or other fused silica, unworked	0.00%	EIF	
7002.32.00	Tubes of glass having a linear coefficient of expansion \leq 5×10^{-6} per kelvin within a temperature range of 0°C to 300°C, unworked (excl. tubes of glass having a linear coefficient of expansion \leq 5×10^{-6} per kelvin within a temperature range of 0°C to 300°C)	0.00%	EIF	
7002.39.00	Tubes of glass, unworked (excl. tubes of glass having a linear coefficient of expansion \leq 5×10^{-6} per kelvin within a temperature range of 0°C to 300°C or of fused quartz or other fused silica)	0.00%	EIF	
7003.12.10	Cast glass and rolled glass, optical, in non-wired sheets, coloured throughout the mass "body tinted", opacified, flashed or having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7003.12.91	Cast glass and rolled glass, in non-wired sheets, having a non-reflecting layer, but not otherwise worked (excl. optical glass)	0.00%	EIF	
7003.12.99	Cast glass and rolled glass, in non-wired sheets, coloured throughout the mass "body tinted", opacified, flashed or having an absorbent or reflecting layer, but not otherwise worked (excl. optical glass)	0.00%	EIF	
7003.19.10	Cast glass and rolled glass, optical, in non-wired sheets, not otherwise worked (excl. glass coloured throughout the mass "body tinted", opacified, flashed or having an absorbent, reflecting or non-reflecting layer)	0.00%	EIF	
7003.19.90	Cast glass and rolled glass, in non-wired sheets, not otherwise worked (excl. glass coloured throughout the mass "body tinted", opacified, flashed or having an absorbent, reflecting or non-reflecting layer, and optical glass)	0.00%	EIF	
7003.20.00	Cast glass and rolled glass, in wired sheets, whether or not with absorbent, reflecting or non-reflecting layer, but not otherwise worked	0.00%	EIF	
7003.30.00	Profiles of glass, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	0.00%	EIF	
7004.20.10	Sheets of optical glass, drawn or blown, coloured throughout the mass "body tinted" opacified, flashed or having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	0.00%	EIF	
7004.20.91	Sheets of glass, drawn or blown, having a non-reflecting layer, but not otherwise worked (other than optical glass)	0.00%	EIF	
7004.20.99	Sheets of glass, drawn or blown, coloured throughout the mass "body tinted", flashed or having an absorbent or reflecting layer, but not otherwise worked (other than optical glass)	0.00%	EIF	
7004.90.10	Sheets of optical glass, drawn or blown, but not otherwise worked (excl. glass coloured throughout the mass "body tinted" opacified, flashed or having an absorbent, reflecting or non-reflecting layer)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7004.90.80	Sheets of glass, drawn or blown, otherwise unworked (other than coloured throughout the mass "body tinted", opacified, flashed or having an absorbent, reflecting or non-reflecting layer, optical glass)	0.00%	EIF	
7005.10.05	Float glass and surface ground or polished glass, in sheets, having a non-reflecting layer, but not otherwise worked (excl. wired glass)	0.00%	EIF	
7005.10.25	Float glass and surface ground or polished glass, in sheets, having an absorbent or reflecting layer, but not otherwise worked, of a thickness of $\leq 3,5$ mm (excl. wired glass)	0.00%	EIF	
7005.10.30	Float glass and surface ground or polished glass, in sheets, having an absorbent or reflecting layer, but not otherwise worked, of a thickness of $> 3,5$ mm but $\leq 4,5$ mm (excl. wired glass)	0.00%	EIF	
7005.10.80	Float glass and surface ground or polished glass, in sheets, having an absorbent or reflecting layer, but not otherwise worked, of a thickness of $> 4,5$ mm (excl. wired glass)	0.00%	EIF	
7005.21.25	Float glass and surface ground glass, in sheets, coloured throughout the mass "body tinted", opacified, flashed or merely surface ground, but not otherwise worked, of a thickness of $\leq 3,5$ mm (excl. wired glass or glass having an absorbent, reflecting or non-reflecting layer)	0.00%	EIF	
7005.21.30	Float glass and surface ground glass, in sheets, coloured throughout the mass "body tinted", opacified, flashed or merely surface ground, but not otherwise worked, of a thickness of $> 3,5$ mm but $\leq 4,5$ mm (excl. wired glass or glass having an absorbent, reflecting or non-reflecting layer)	0.00%	EIF	
7005.21.80	Float glass and surface ground glass, in sheets, coloured throughout the mass "body tinted", opacified, flashed or merely surface ground, but not otherwise worked, of a thickness of $> 4,5$ mm (excl. wired glass or glass having an absorbent, reflecting or non-reflecting layer)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7005.29.25	Float glass and surface ground and polished glass, in sheets, but not otherwise worked, of a thickness of <= 3,5 mm (excl. wired glass or glass coloured throughout the mass "body tinted", opacified, flashed or merely surface ground, or glass having an absorbent, reflecting or non-reflecting layer)	0.00%	EIF	
7005.29.35	Float glass and surface ground and polished glass, in sheets, but not otherwise worked, of a thickness of > 3,5 mm but <= 4,5 mm (excl. wired glass or glass coloured throughout the mass "body tinted", opacified, flashed or merely surface ground, or glass having an absorbent, reflecting or non-reflecting layer)	0.00%	EIF	
7005.29.80	Float glass and surface ground and polished glass, in sheets, but not otherwise worked, of a thickness of > 4,5 mm (excl. horticultural glass or wired glass or glass coloured throughout the mass "body tinted", opacified, flashed or merely surface ground, or glass having an absorbent, reflecting or non-reflecting layer)	0.00%	EIF	
7005.30.00	Float glass and surface ground and polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, wired, but not otherwise worked	0.00%	EIF	
7006.00.10	Sheets or profiles of optical glass, whether or not having an absorbent or reflecting layer, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials (excl. safety glass, multiple-walled insulating units of glass, glass in the form of a mirror)	0.00%	EIF	
7006.00.90	Sheets or profiles of glass, whether or not having an absorbent, reflecting or non-reflecting layer, bent, edge-worked, engraved, enamelled or otherwise worked, but not framed or fitted with other materials (excl. optical glass, safety glass, multiple-walled insulating units of glass, glass in the form of a mirror)	0.00%	EIF	
7007.11.10	Toughened "tempered" safety glass, of size and shape suitable for incorporation in motor vehicles	0.00%	EIF	
7007.11.90	Toughened "tempered" safety glass, of size and shape suitable for incorporation in aircraft, spacecraft, vessels or other vehicles (excl. motor vehicles)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7007.19.10	Toughened "tempered" safety glass, enamelled	0.00%	EIF	
7007.19.20	Toughened "tempered" safety glass, coloured throughout the mass "body tinted", opacified, flashed or having an absorbent or reflecting layer (excl. glass of size and shape suitable for incorporation in motor vehicles, aircraft, spacecraft, vessels and other vehicles, and lenses for spectacles and goggles, etc., and for clocks and watches)	0.00%	EIF	
7007.19.80	Toughened "tempered" safety glass (excl. enamelled, coloured throughout the mass, opacified, flashed or with an absorbent or reflecting layer, glass of size and shape suitable for incorporation in motor vehicles, aircraft, spacecraft, vessels and other vehicles, and lenses for spectacles and goggles, etc., and for clocks and watches)	0.00%	EIF	
7007.21.20	Laminated safety glass of size and shape suitable for incorporation in motor vehicles (excl. multiple-walled insulating units)	0.00%	EIF	
7007.21.80	Laminated safety glass of size and shape suitable for incorporation in aircraft, spacecraft, vessels or other vehicles (excl. for motor vehicles and multiple-walled insulating units)	0.00%	EIF	
7007.29.00	Laminated safety glass (excl. glass of size and shape suitable for incorporation in motor vehicles, aircraft, spacecraft, vessels or other vehicles, multiple-walled insulating units)	0.00%	EIF	
7008.00.20	Multiple-walled insulating units of glass, coloured throughout the mass, opacified, flashed or having an absorbent or reflective layer	0.00%	EIF	
7008.00.81	Insulating units consisting of two panels of glass sealed around the edges by an airtight joint and separated by a layer of air, other gases or a vacuum (excl. coloured throughout the mass, opacified, flashed or having an absorbent or reflective layer)	0.00%	EIF	
7008.00.89	Multiple-walled insulating glass consisting of two panels of glass with an interlayer of glass fibre, and multiple-walled insulating glass consisting of three or more	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	panels of glass (excl. coloured throughout the mass, opacified, flashed or having an absorbent or reflective layer)			
7009.10.00	Rear-view mirrors, whether or not framed, for vehicles	0.00%	EIF	
7009.91.00	Glass mirrors, unframed (excl. rear-view mirrors for vehicles, optical mirrors, optically worked, mirrors > 100 years old)	0.00%	EIF	
7009.92.00	Glass mirrors, framed (excl. rear-view mirrors for vehicles, optical mirrors, optically processed, and mirrors of an age of > 100 years)	0.00%	EIF	
7010.10.00	Glass ampoules	0.00%	EIF	
7010.20.00	Stoppers, lids and other closures, of glass	0.00%	EIF	
7010.90.10	Household preserving jars "sterilising jars", of glass	0.00%	EIF	
7010.90.21	Phials and other containers made from tubing of glass, of a kind used for the commercial packing of goods (excl. ampoules)	0.00%	EIF	
7010.90.31	Carboys, bottles, flasks, jars, pots, phials and other containers, of glass, of a kind used for the commercial conveyance or packing of goods, of a nominal capacity of $\geq 2,5$ l	0.00%	EIF	
7010.90.41	Bottles of colourless glass, of a kind used for the commercial conveyance or packing of foodstuffs and beverages, of a nominal capacity of ≥ 1 l but $< 2,5$ l	0.00%	EIF	
7010.90.43	Bottles of colourless glass, of a kind used for the commercial conveyance or packing of foodstuffs and beverages, of a nominal capacity of $> 0,33$ l but < 1 l	0.00%	EIF	
7010.90.45	Bottles of colourless glass, of a kind used for the commercial conveyance or packing of foodstuffs and beverages, of a nominal capacity of $\geq 0,15$ l to $0,33$ l	0.00%	EIF	
7010.90.47	Bottles of colourless glass, of a kind used for the commercial conveyance or packing of foodstuffs and beverages, of a nominal capacity of $< 0,15$ l	0.00%	EIF	
7010.90.51	Bottles of coloured glass, of a kind used for the commercial conveyance or packing of foodstuffs and beverages, of a nominal capacity of ≥ 1 l but $< 2,5$ l	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7010.90.53	Bottles of coloured glass, of a kind used for the commercial conveyance or packing of foodstuffs and beverages, of a nominal capacity of > 0,33 l but <= 1 l	0.00%	EIF	
7010.90.55	Bottles of coloured glass, of a kind used for the commercial conveyance or packing of foodstuffs and beverages, of a nominal capacity of >= 0,15 l to 0,33 l	0.00%	EIF	
7010.90.57	Bottles of coloured glass, of a kind used for the commercial conveyance or packing of foodstuffs and beverages, of a nominal capacity of < 0,15 l	0.00%	EIF	
7010.90.61	Carboys, flasks, jars, pots, phials and other containers, of glass, of a kind used for the commercial conveyance or packing of foodstuffs and beverages, of a nominal capacity of >= 0,25 l but < 2,5 l (excl. bottles)	0.00%	EIF	
7010.90.67	Carboys, flasks, jars, pots, phials and other containers, of glass, of a kind used for the conveyance or packing of foodstuffs and beverages, of a nominal capacity of < 0,25 l (excl. bottles)	0.00%	EIF	
7010.90.71	Bottles, flasks, phials and other containers, of glass, of a kind used for the commercial conveyance or packing of pharmaceutical products, of a nominal capacity of > 0,055 l but < 2,5 l (excl. ampoules, containers made from tubing, glass inners for containers, with vacuum insulation)	0.00%	EIF	
7010.90.79	Bottles, flasks, phials and other containers, of glass, of a kind used for the commercial conveyance or packing of pharmaceutical products, of a nominal capacity of <= 0,055 l (excl. ampoules, containers made from tubing, glass inners for containers, with vacuum insulation)	0.00%	EIF	
7010.90.91	Carboys, bottles, flasks, jars, pots, phials and other containers, of colourless glass, of a kind used for the commercial conveyance or packing of goods, of a nominal capacity of < 2,5 l (excl. containers for foodstuffs, beverages or pharmaceutical products, ampoules, containers made from tubing, glass inners for containers, with vacuum insulation, perfume atomizers, flasks, bottles etc. for atomizers)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7010.90.99	Carboys, bottles, flasks, jars, pots, phials and other containers, of coloured glass, of a kind used for the commercial conveyance or packing of goods, of a nominal capacity of < 2,5 l (excl. containers for foodstuffs, beverages or pharmaceutical products, ampoules, containers made from tubing, glass inners for containers, with vacuum insulation, perfume atomizers, flasks, bottles etc. for atomizers)	0.00%	EIF	
7011.10.00	Glass envelopes, incl. bulbs and tubes, open, and glass parts thereof, without fittings, for electric lighting	0.00%	EIF	
7011.20.00	Glass envelopes, incl. bulbs and tubes, open, and glass parts thereof, without fittings, for cathode ray tubes	0.00%	EIF	
7011.90.00	Glass envelopes, incl. bulbs and tubes, open, and glass parts thereof, without fittings, for electric lamps and the like (excl. cathode ray tubes and for electric lighting)	0.00%	EIF	
7013.10.00	Glassware of glass ceramics, of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (excl. goods of heading 7018, cooking hobs, leaded lights and the like, lighting fittings and parts thereof, atomizers for perfume and the like)	10.00%	EIF	
7013.22.10	Drinking glasses, stemware, of lead crystal, gathered by hand	10.00%	EIF	
7013.22.90	Drinking glasses of lead crystal, stemware, gathered mechanically	10.00%	EIF	
7013.28.10	Drinking glasses, stemware, gathered by hand (excl. of glass ceramics or of lead crystal)	10.00%	EIF	
7013.28.90	Drinking glasses, stemware, gathered mechanically (excl. of glass ceramics or of lead crystal)	10.00%	EIF	
7013.33.11	Drinking glasses of lead crystal, gathered by hand, cut or otherwise decorated (excl. stemware)	10.00%	EIF	
7013.33.19	Drinking glasses of lead crystal, gathered by hand (excl. cut or otherwise decorated and stemware)	10.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7013.33.91	Drinking glasses of lead crystal, gathered mechanically, cut or otherwise decorated (excl. stemware)	10.00%	EIF	
7013.33.99	Drinking glasses of lead crystal, gathered mechanically (excl. cut or otherwise decorated and stemware)	10.00%	EIF	
7013.37.10	Drinking glasses of toughened glass (excl. stemware)	10.00%	EIF	
7013.37.51	Drinking glasses, gathered by hand, cut or otherwise decorated (excl. glasses of glass ceramics, lead crystal or toughened glass and stemware)	10.00%	EIF	
7013.37.59	Drinking glasses, gathered by hand (excl. glasses cut or otherwise decorated, or of glass ceramics, lead crystal or toughened glass and stemware)	10.00%	EIF	
7013.37.91	Drinking glasses, gathered mechanically, cut or otherwise decorated (excl. glasses of glass ceramics, lead crystal or toughened glass and stemware)	10.00%	EIF	
7013.37.99	Drinking glasses, gathered mechanically (excl. glasses cut or otherwise decorated, or of glass ceramics, lead crystal or toughened glass and stemware)	10.00%	EIF	
7013.41.10	Glassware of lead crystal, of a kind used for table or kitchen purposes, gathered by hand (excl. articles of heading 7018, drinking glasses, glass preserving jars "sterilising jars", vacuum flasks and other vacuum vessels)	10.00%	EIF	
7013.41.90	Glassware of lead crystal, of a kind used for table or kitchen purposes, gathered mechanically (excl. articles of heading 7018, drinking glasses, glass preserving jars "sterilising jars", vacuum flasks and other vacuum vessels)	10.00%	EIF	
7013.42.00	Glassware for table or kitchen purposes of glass having a linear coefficient of expansion $\leq 5 \times 10^{-6}$ per kelvin within a temperature range of 0°C to 300°C (excl. glassware of glass ceramics or lead crystal, articles of heading 7018, drinking glasses, glass preserving jars "sterilising jars", vacuum flasks and other vacuum vessels)	10.00%	EIF	
7013.49.10	Glassware for table or kitchen purposes, of toughened glass (excl. glass having a linear coefficient of expansion $\leq 5 \times 10^{-6}$ per kelvin within a temperature range	10.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	of 0 to 300°C, glassware of glass ceramics or lead crystal, articles of heading 7018, drinking glasses, glass preserving jars "sterilising jars", vacuum flasks and other vacuum vessels)			
7013.49.91	Glassware of a kind used for table or kitchen purposes, gathered by hand (excl. toughened glass and glass having a linear coefficient of expansion $\leq 5 \times 10^{-6}$ per kelvin within a temperature range of 0 to 300°C, glassware of glass ceramics or lead crystal, articles of heading 7018, drinking glasses, glass preserving jars "sterilising jars", vacuum flasks and other vacuum vessels)	10.00%	EIF	
7013.49.99	Glassware of a kind used for table or kitchen purposes, gathered mechanically (excl. toughened glass and glass having a linear coefficient of expansion $\leq 5 \times 10^{-6}$ per kelvin within a temperature range of 0 to 300°C, glassware of glass ceramics or lead crystal, articles of heading 7018, drinking glasses, glass preserving jars "sterilising jars", vacuum flasks and other vacuum vessels)	10.00%	EIF	
7013.91.10	Glassware of lead crystal, of a kind used for toilet, office, indoor decoration or similar purposes, gathered by hand (excl. glassware of a kind used for table or kitchen purposes, drinking glasses, articles of heading 7018, mirrors, leaded lights and the like, lighting fittings and parts thereof, atomizers for perfume and the like)	10.00%	EIF	
7013.91.90	Glassware of lead crystal, of a kind used for toilet, office, indoor decoration or similar purposes, gathered mechanically (excl. glassware of a kind used for table or kitchen purposes, articles of heading 7018, mirrors, leaded lights and the like, lighting fittings and parts thereof, atomizers for perfume and the like)	10.00%	EIF	
7013.99.00	Glassware of a kind used for toilet, office, indoor decoration or similar purposes (excl. glassware of lead crystal or of a kind used for table or kitchen purposes, articles of heading 7018, mirrors, leaded lights and the like, lighting fittings and parts thereof, atomizers for perfume and the like)	10.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7014.00.00	Signalling glassware and optical elements of glass, not optically worked (excl. clock or watch glasses, glasses for non-corrective or corrective spectacles, incl. hollow glass spheres and their segments, for the manufacture of such glasses, microspheres, loose, lighting fittings and parts thereof)	0.00%	EIF	
7015.10.00	Glasses for corrective spectacles, curved, bent, hollowed or the like, but not optically worked (excl. flat glass for such purposes)	0.00%	EIF	
7015.90.00	Clock or watch glasses and similar glasses, glasses for non-corrective spectacles, curved, bent, hollowed or the like, but not optically worked, hollow glass spheres and their segments, for the manufacture of such glasses incl. glasses for corrective spectacles (excl. flat glass for such purposes and glasses for corrective spectacles)	0.00%	EIF	
7016.10.00	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes (excl. finished panels and other finished decorative motifs, made from glass cubes for mosaics)	0.00%	EIF	
7016.90.10	Leaded lights and the like (excl. such articles > 100 years old)	0.00%	EIF	
7016.90.40	Blocks and bricks, of a kind used for building or construction purposes	0.00%	EIF	
7016.90.70	Slabs, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes, and multicellular or foam glass in blocks, panels, plates, shells or similar forms (excl. laminated safety glass and multiple-walled insulating units of glass, and leaded lights and the like and blocks and bricks, of a kind used for building or construction purposes)	0.00%	EIF	
7017.10.00	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated, of fused quartz or other fused silica (excl. containers for the conveyance or packing of goods, measuring, checking or medical instruments and apparatus of chapter 90)	0.00%	EIF	
7017.20.00	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated, having a linear coefficient of expansion $\leq 5 \times 10^{-6}$ per kelvin within a	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	temperature range of 0°C to 300°C (excl. glass of fused quartz or other fused silica, containers for the conveyance or packing of goods, measuring, checking or medical instruments and apparatus of chapter 90)			
7017.90.00	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated (excl. glass having a linear coefficient of expansion $\leq 5 \times 10^{-6}$ per kelvin within a temperature range of 0°C to 300°C or of fused quartz or other fused silica, containers for the conveyance or packing of goods, measuring, checking or medical instruments and apparatus of chapter 90)	0.00%	EIF	
7018.10.11	Glass beads, cut and mechanically polished (excl. articles thereof)	0.00%	EIF	
7018.10.19	Glass beads (excl. beads, cut and mechanically polished, and articles thereof)	0.00%	EIF	
7018.10.30	Imitation pearls of glass (excl. articles thereof)	0.00%	EIF	
7018.10.51	Imitation precious and semi-precious stones of glass, cut and mechanically polished (excl. articles thereof)	0.00%	EIF	
7018.10.59	Imitation precious and semi-precious stones of glass (excl. beads, cut and mechanically polished, and articles thereof)	0.00%	EIF	
7018.10.90	Imitation coral and similar glass smallwares (excl. articles thereof and imitation pearls, precious and semi-precious stones)	0.00%	EIF	
7018.20.00	Glass microspheres ≤ 1 mm in diameter	0.00%	EIF	
7018.90.10	Glass eyes, articles of glass beads, or of imitation pearls, imitation precious or semi-precious stones, or of other glass smallwares (excl. prosthetic articles and imitation jewellery)	0.00%	EIF	
7018.90.90	Statuettes and other ornaments of lamp-worked glass (excl. imitation jewellery)	0.00%	EIF	
7019.11.00	Glass fibre threads "chopped strands", cut into lengths ≤ 50 mm	7.00%	EIF	
7019.12.00	Rovings of glass fibres	7.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7019.19.10	Slivers and yarn of glass filaments (excl. glass filaments in chopped strands of a length of ≤ 50 mm and rovings)	6.00%	EIF	
7019.19.90	Slivers and yarn of glass staple fibres	6.00%	EIF	
7019.31.00	Mats of irregularly laminated glass fibres	7.00%	EIF	
7019.32.00	Thin sheets "voiles" of irregularly laminated glass fibres	4.00%	EIF	
7019.39.00	Webs, mattresses, boards and similar nonwoven products, of glass fibres (excl. mats and thin sheets "voiles")	4.00%	EIF	
7019.40.00	Woven fabrics of glass fibres made from rovings	6.00%	EIF	
7019.51.00	Woven fabrics, incl. narrow fabrics, of glass, of a width of ≤ 30 cm (excl. rovings)	6.00%	EIF	
7019.52.00	Woven fabrics, incl. narrow fabrics, of glass filaments, of width of > 30 cm, plain weave, weighing < 250 g/m ² , made of yarn of a linear density of ≤ 136 tex per single yarn (excl. fabrics made from rovings)	6.00%	EIF	
7019.59.00	Woven fabrics, incl. narrow fabrics, of glass fibres, of a width of > 30 cm (excl. plain weave, weighing < 250 g/m ² , of a linear density of ≤ 136 tex per single yarn, and fabrics made from rovings)	6.00%	EIF	
7019.90.00	Glass fibres, incl. glass wool, and articles thereof (excl. staple fibres, rovings, yarn, chopped strands, woven fabrics, incl. narrow fabrics, thin sheets "voiles", webs, mats, mattresses and boards and similar nonwoven products, mineral wool and articles thereof, electrical insulators or parts thereof, optical fibres, fibre bundles or cable, brushes of glass fibres, and dolls' wigs)	6.00%	EIF	
7020.00.05	Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor materials	0.00%	EIF	
7020.00.07	Unfinished glass inners, for vacuum flasks or for other vacuum vessels, unfinished	0.00%	EIF	
7020.00.08	Finished glass inners, for vacuum flasks or for other vacuum vessels, finished	0.00%	EIF	
7020.00.10	Glassware of fused quartz or other fused silica, n.e.s.	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7020.00.30	Articles of glass having a linear coefficient of expansion $\leq 5 \times 10^{-6}$ per kelvin within a temperature range of 0°C to 300°C, n.e.s. (excl. glassware of fused quartz or other fused silica)	0.00%	EIF	
7020.00.80	Articles of glass, n.e.s.	0.00%	EIF	
7101.10.00	Pearls, natural, whether or not worked or graded, but not strung, mounted or set, natural pearls, temporarily strung for convenience of transport (excl. mother-of-pearl)	0.00%	EIF	
7101.21.00	Cultured pearls, unworked, whether or not graded	0.00%	EIF	
7101.22.00	Cultured pearls, worked, whether or not graded, but not strung, mounted or set, worked cultured pearls, temporarily strung for convenience of transport	0.00%	EIF	
7102.10.00	Diamonds, unsorted	0.00%	EIF	
7102.21.00	Industrial diamonds unworked or simply sawn, cleaved or bruted	0.00%	EIF	
7102.29.00	Industrial diamonds, worked, but not mounted or set (excl. unmounted stones for pick-up styluses, stones suitable for use as parts of meters, measuring instruments or other articles of chapter 90)	0.00%	EIF	
7102.31.00	Non-industrial diamonds unworked or simply sawn, cleaved or bruted (excl. industrial diamonds)	0.00%	EIF	
7102.39.00	Diamonds, worked, but not mounted or set (excl. industrial diamonds)	0.00%	EIF	
7103.10.00	Precious stones and semi-precious stones, unworked or simply sawn or roughly shaped, whether or not graded (excl. diamonds and imitation precious stones and semi-precious stones)	0.00%	EIF	
7103.91.00	Rubies, sapphires and emeralds, worked, whether or not graded, but not strung, mounted or set, rubies, sapphires and emeralds, worked, ungraded, temporarily strung for convenience of transport (excl. rubies, sapphires and emeralds, simply sawn or roughly shaped, imitation precious stones and semi-precious stones)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7103.99.00	Precious and semi-precious stones, worked, whether or not graded, but not strung, mounted or set, precious and semi-precious stones, worked, ungraded, temporarily strung for convenience of transport (excl. precious and semi-precious stones, simply sawn or roughly shaped, diamonds, rubies, sapphires and emeralds, imitation precious stones and semi-precious stones)	0.00%	EIF	
7104.10.00	Quartz, piezoelectric, of synthetic or reconstructed stone whether or not worked or graded, but not mounted or set	0.00%	EIF	
7104.20.10	Diamonds, synthetic or reconstructed, unworked or simply sawn or roughly shaped	0.00%	EIF	
7104.20.90	Precious and semi-precious stones, synthetic or reconstructed, unworked or simply sawn or roughly shaped, whether or not graded (excl. piezoelectric quartz and diamonds)	0.00%	EIF	
7104.90.10	Diamonds, synthetic or reconstructed, worked, whether or not graded but not strung, mounted or set, ungraded diamonds, temporarily strung for convenience of transport (excl. diamonds simply sawn or roughly shaped)	0.00%	EIF	
7104.90.90	Precious and semi-precious stones, synthetic or reconstructed, worked, whether or not graded but not strung, mounted or set, ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport (excl. stones simply sawn or roughly shaped, piezoelectric quartz and diamonds)	0.00%	EIF	
7105.10.00	Dust and powder of diamonds, incl. synthetic diamonds	0.00%	EIF	
7105.90.00	Dust and powder of natural or synthetic precious or semi-precious stones (excl. dust and powder of diamonds)	0.00%	EIF	
7106.10.00	Powder of silver, incl. silver plated with gold or platinum	0.00%	EIF	
7106.91.00	Silver, incl. silver plated with gold or platinum, unwrought (excl. silver in powder form)	0.00%	EIF	
7106.92.00	Silver, incl. silver plated with gold or platinum, semi-manufactured	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7107.00.00	Base metals clad with silver, not further worked than semi-manufactured	0.00%	EIF	
7108.11.00	Gold, incl. gold plated with platinum, for non-monetary purposes	0.00%	EIF	
7108.12.00	Gold, incl. gold plated with platinum, unwrought, for non-monetary purposes (excl. gold in powder form)	0.00%	EIF	
7108.13.10	Bars, rods, wire and sections, plates, sheets and strips of a thickness, excl. any backing, of > 0,15 mm, of gold, incl. gold plated with platinum	0.00%	EIF	
7108.13.80	Gold, incl. gold plated with platinum, in semi-manufactured forms, for non-monetary purposes (excl. sheets and strips of a thickness, excl. any backing, of > 0,15 mm and plates, bars, rods, wire and sections)	0.00%	EIF	
7108.20.00	Monetary gold	0.00%	EIF	
7109.00.00	Base metals or silver, clad with gold, not further worked than semi-manufactured	0.00%	EIF	
7110.11.00	Platinum, unwrought or in powder form	0.00%	EIF	
7110.19.10	Bars, rods, wire and sections; plates; sheets and strips of a thickness, excl. any backing, of > 0,15 mm, of platinum	0.00%	EIF	
7110.19.80	Platinum in semi-manufactured forms (excl. sheets and strips of a thickness, excl. any backing, of > 0,15 mm and plates, bars, rods, wire and sections)	0.00%	EIF	
7110.21.00	Palladium, unwrought or in powder form	0.00%	EIF	
7110.29.00	Palladium in semi-manufactured forms	0.00%	EIF	
7110.31.00	Rhodium, unwrought or in powder form	0.00%	EIF	
7110.39.00	Rhodium in semi-manufactured forms	0.00%	EIF	
7110.41.00	Iridium, osmium and ruthenium, unwrought or in powder form	0.00%	EIF	
7110.49.00	Iridium, osmium and ruthenium, in semi-manufactured forms	0.00%	EIF	
7111.00.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7112.30.00	Ash containing precious metal or precious-metal compounds	0.00%	EIF	
7112.91.00	Waste and scrap of gold, incl. metal clad with gold, and other waste and scrap containing gold or gold compounds, of a kind used principally for the recovery of precious metal (excl. ash containing gold or gold compounds, waste and scrap of gold melted down into unworked blocks, ingots, or similar forms, and sweepings and ash containing precious metals)	0.00%	EIF	
7112.92.00	Waste and scrap of platinum, incl. metal clad with platinum, and other waste and scrap containing platinum or platinum compounds, of a kind used principally for the recovery of precious metal (excl. ash containing platinum or platinum compounds, waste and scrap of platinum melted down into unworked blocks, ingots, or similar forms, and sweepings and ash containing precious metals)	0.00%	EIF	
7112.99.00	Waste and scrap of silver, incl. metal clad with silver, and other waste and scrap containing silver or silver compounds, of a kind used principally for the recovery of precious metal (excl. ash, and waste and scrap of precious metals melted down into unworked blocks, ingots or similar forms)	0.00%	EIF	
7113.11.00	Articles of jewellery and parts thereof, of silver, whether or not plated or clad with other precious metal (excl. articles > 100 years old)	2.00%	EIF	
7113.19.00	Articles of jewellery and parts thereof, of precious metal other than silver, whether or not plated or clad with precious metal (excl. articles > 100 years old)	2.00%	EIF	
7113.20.00	Articles of jewellery and parts thereof, of base metal clad with precious metal (excl. articles > 100 years old)	4.00%	EIF	
7114.11.00	Articles of goldsmiths' or silversmiths' wares or parts thereof, of silver, whether or not plated or clad with other precious metal (excl. jewellery, watch-and clockmakers' wares, musical instruments, weapons, perfume atomizers and heads for these, original sculptures or statuary, collectors' pieces and antiques)	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7114.19.00	Articles of goldsmiths' or silversmiths' wares or parts thereof, of precious metal other than silver, whether or not plated or clad with precious metal (excl. jewellery, watch- and clockmakers' wares, musical instruments, weapons, perfume atomizers and heads for these, original sculptures or statuary, collectors' pieces and antiques)	2.00%	EIF	
7114.20.00	Articles of goldsmiths' or silversmiths' wares and parts thereof, of base metal clad with precious metal (excl. jewellery, watch-and clockmakers' wares, musical instruments, weapons, perfume atomizers and heads for these, original sculptures or statuary, collectors' pieces and antiques)	2.00%	EIF	
7115.10.00	Catalysts in the form of wire cloth or grill, of platinum	0.00%	EIF	
7115.90.00	Articles of precious metal or of metal clad with precious metal, n.e.s.	2.00%	EIF	
7116.10.00	Articles of natural or cultured pearls, n.e.s.	0.00%	EIF	
7116.20.11	Necklaces, bracelets and other articles, wholly of natural precious or semi-precious stones, simply strung, without fasteners or other accessories	0.00%	EIF	
7116.20.80	Articles of precious or semi-precious stones (natural, synthetic or reconstructed), n.e.s.	2.00%	EIF	
7117.11.00	Cuff links and studs, of base metal, whether or not clad with silver, gold or platinum	4.00%	EIF	
7117.19.00	Imitation jewellery, of base metal, whether or not plated with precious metal (excl. cuff links and studs)	4.00%	EIF	
7117.90.00	Imitation jewellery (excl. jewellery, of base metal, whether or not clad with silver, gold or platinum)	4.00%	EIF	
7118.10.00	Coin (excl. legal tender, gold coins, medals, jewellery made from coins, collectors' items of numismatic value, waste and scrap)	0.00%	EIF	
7118.90.00	Coin of legal tender	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7201.10.11	Non-alloy pig iron in pigs, blocks or other primary forms, containing by weight <= 0,5% phosphorus, >= 0,4% manganese and <= 1% silicon	0.00%	EIF	
7201.10.19	Non-alloy pig iron in pigs, blocks or other primary forms, containing by weight <= 0,5% phosphorus, >= 0,4% manganese and > 1% silicon	0.00%	EIF	
7201.10.30	Non-alloy pig iron in pigs, blocks or other primary forms, containing by weight <= 0,5% phosphorus, and >= 0,1% but < 0,4% manganese	0.00%	EIF	
7201.10.90	Non-alloy pig iron in pigs, blocks or other primary forms, containing by weight <= 0,5% phosphorus, and <= 0,1% manganese	0.00%	EIF	
7201.20.00	Non-alloy pig iron in pigs, blocks or other primary forms, containing by weight >= 0,5% phosphorus	0.00%	EIF	
7201.50.10	Alloy pig iron in pigs, blocks or other primary forms, containing by weight >= 0,3% but <= 1% titanium and >= 0,5% but <= 1% vanadium	0.00%	EIF	
7201.50.90	Alloy pig iron and spiegeleisen, in pigs, blocks or other primary forms (excl. alloy iron containing, by weight, >= 0,3% but <= 1% titanium and >= 0,5% but <= 1% vanadium)	0.00%	EIF	
7202.11.20	Ferro-manganese, containing by weight > 2% carbon, with a granulometry <= 5 mm and a manganese content by weight > 65%	0.00%	EIF	
7202.11.80	Ferro-manganese, containing by weight > 2% carbon (excl. ferro-manganese with a granulometry of <= 5 mm and containing by weight > 65% manganese)	0.00%	EIF	
7202.19.00	Ferro-manganese, containing by weight <= 2% carbon	0.00%	EIF	
7202.21.00	Ferro-silicon, containing by weight > 55% of silicon	0.00%	EIF	
7202.29.10	Ferro-silicon, containing by weight <= 55% silicon and >= 4% but <= 10% of magnesium	0.00%	EIF	
7202.29.90	Ferro-silicon, containing by weight <= 55% silicon (excl. that containing by weight >= 4% but <= 10% of magnesium)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7202.30.00	Ferro-silico-manganese	0.00%	EIF	
7202.41.10	Ferro-chromium, containing by weight > 4% but <= 6% carbon	0.00%	EIF	
7202.41.90	Ferro-chromium, containing by weight > 6% carbon	0.00%	EIF	
7202.49.10	Ferro-chromium, containing by weight <= 0,05% carbon	0.00%	EIF	
7202.49.50	Ferro-chromium, containing by weight > 0,05% but <= 0,5% carbon	0.00%	EIF	
7202.49.90	Ferro-chromium, containing by weight > 0,5% but <= 4% carbon	0.00%	EIF	
7202.50.00	Ferro-silico-chromium	0.00%	EIF	
7202.60.00	Ferro-nickel	0.00%	EIF	
7202.70.00	Ferro-molybdenum	0.00%	EIF	
7202.80.00	Ferro-tungsten and ferro-silico-tungsten	0.00%	EIF	
7202.91.00	Ferro-titanium and ferro-silico-titanium	0.00%	EIF	
7202.92.00	Ferro-vanadium	0.00%	EIF	
7202.93.00	Ferro-niobium	0.00%	EIF	
7202.99.10	Ferro-phosphorus	0.00%	EIF	
7202.99.30	Ferro-silico-magnesium	0.00%	EIF	
7202.99.80	Ferro-alloys (excl. ferro-manganese, ferro-silicon, ferro-silico-manganese, ferro-chromium, ferro-silico-chromium, ferro-nickel, ferro-molybdenum, ferro-tungsten, ferro-silico-tungsten, ferro-titanium, ferro-silico-titanium, ferro-vanadium, ferro-niobium, ferro-phosphorus and ferro-silico-magnesium)	0.00%	EIF	
7203.10.00	Ferrous products obtained by direct reduction of iron ore, in lumps, pellets or similar forms	0.00%	EIF	
7203.90.00	Spongy ferrous products, obtained from molten pig iron by atomisation, iron of a purity of >= 99,94%, in lumps, pellets or similar forms	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7204.10.00	Waste and scrap, of cast iron (excl. radioactive)	0.00%	EIF	
7204.21.10	Waste and scrap of stainless steel, containing by weight \geq 8% nickel (excl. radioactive, and waste and scrap from batteries and electric accumulators)	0.00%	EIF	
7204.21.90	Waste and scrap of stainless steel (not containing \geq 8% nickel, radioactive, or waste and scrap from batteries and electric accumulators)	0.00%	EIF	
7204.29.00	Waste and scrap of alloy steel (excl. stainless steel, and waste and scrap, radioactive, or waste and scrap from batteries and electric accumulators)	0.00%	EIF	
7204.30.00	Waste and scrap of tinned iron or steel (excl. radioactive, and waste and scrap of batteries and electric accumulators)	0.00%	EIF	
7204.41.10	Turnings, shavings, chips, milling waste, sawdust and filings, of iron or steel, whether or not in bundles (excl. such items of cast iron, alloy steel or tinned iron or steel)	0.00%	EIF	
7204.41.91	Trimblings and stampings, of iron or steel, in bundles (excl. such items of cast iron, alloy steel or tinned iron or steel)	0.00%	EIF	
7204.41.99	Trimblings and stampings, of iron or steel, not in bundles (excl. such items of cast iron, alloy steel or tinned iron or steel)	0.00%	EIF	
7204.49.10	Waste and scrap of iron or steel, fragmentised "shredded" (excl. slag, scale and other waste of the production of iron and steel; radioactive waste and scrap; fragments of pigs, blocks or other primary forms of pig iron or spiegeleisen; waste and scrap of cast iron, alloy steel or tinned iron or steel; turnings, shavings, chips, milling waste, sawdust, filings, trimblings and stampings; waste and scrap of primary cells, primary batteries and electric accumulators)	0.00%	EIF	
7204.49.30	Waste and scrap of iron or steel, not fragmentised "shredded", in bundles (excl. slag, scale and other waste of the production of iron and steel; radioactive waste and scrap; fragments of pigs, blocks or other primary forms of pig iron or spiegeleisen; waste and scrap of cast iron, alloy steel or tinned iron or steel; turnings, shavings,	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	chips, milling waste, sawdust, filings, trimmings and stampings; waste and scrap of primary cells, primary batteries and electric accumulators)			
7204.49.90	Waste and scrap of iron or steel, not fragmentised "shredded", not in bundles (excl. slag, scale and other waste of the production of iron and steel; radioactive waste and scrap; fragments of pigs, blocks or other primary forms of pig iron or spiegeleisen; waste and scrap of cast iron, alloy steel or tinned iron or steel; turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings; waste and scrap of primary cells, primary batteries and electric accumulators)	0.00%	EIF	
7204.50.00	Remelting scrap ingots of iron or steel (excl. products whose chemical composition conforms to the definitions of pig iron, spiegeleisen, or ferro-alloys)	0.00%	EIF	
7205.10.00	Granules, of pig iron, spiegeleisen, iron or steel (excl. granules of ferro-alloys, turnings and filings of iron or steel, certain small calibre items, defective balls for ball-bearings)	0.00%	EIF	
7205.21.00	Powders, of alloy steel (excl. powders of ferro-alloys and radioactive iron powders "isotopes")	0.00%	EIF	
7205.29.00	Powders, of pig iron, spiegeleisen, iron or non-alloy steel (excl. powders of ferro-alloys and radioactive iron powders "isotopes")	0.00%	EIF	
7206.10.00	Ingots, of iron and non-alloy steel (excl. remelted scrap ingots, continuous cast products, iron of heading 7203)	0.00%	EIF	
7206.90.00	Iron and non-alloy steel, in puddled bars or other primary forms (excl. ingots, remelted scrap ingots, continuous cast products, iron of heading 7203)	0.00%	EIF	
7207.11.11	Semi-finished products, of non-alloy free-cutting steel, containing by weight < 0,25% carbon, of square or rectangular cross-section, the width < twice the thickness, rolled or obtained by continuous casting	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7207.11.14	Semi-finished products, of iron or non-alloy steel, containing by weight < 0,25% carbon, of square or rectangular cross-section, the width < twice the thickness of <= 130 mm, rolled or obtained by continuous casting (excl. free-cutting steel)	0.00%	EIF	
7207.11.16	Semi-finished products, of iron or non-alloy steel, containing by weight < 0,25% carbon, of square or rectangular cross-section, the width < twice the thickness of > 130 mm, rolled or obtained by continuous casting (excl. free-cutting steel)	0.00%	EIF	
7207.11.90	Semi-finished products of iron or non-alloy steel, containing by weight < 0,25% carbon, of rectangular cross-section, the width < twice the thickness, forged	0.00%	EIF	
7207.12.10	Semi-finished products of iron or non-alloy steel, containing by weight < 0,25 of carbon, of rectangular "other than square" cross-section, the width measuring >= twice the thickness, rolled or obtained by continuous casting	0.00%	EIF	
7207.12.90	Semi-finished products of iron or non-alloy steel, containing by weight < 0,25% carbon, of rectangular "other than square" cross-section, the width >= twice the thickness, forged	0.00%	EIF	
7207.19.12	Semi-finished products, of iron or non-alloy steel, containing by weight < 0,25% carbon, of circular or polygonal cross-section, rolled or obtained by continuous casting	0.00%	EIF	
7207.19.19	Semi-finished products of iron or non-alloy steel, containing by weight < 0,25% carbon, of circular or polygonal cross-section, forged	0.00%	EIF	
7207.19.80	Semi-finished products of iron or non-alloy steel, containing by weight < 0,25% carbon (excl. semi-products, of square, rectangular, circular or polygonal cross-section)	0.00%	EIF	
7207.20.11	Semi-finished products, of non-alloy free-cutting steel, containing by weight >= 0,25% carbon, of square or rectangular cross-section, the width < twice the thickness, rolled or obtained by continuous casting	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7207.20.15	Semi-finished products of iron or non-alloy steel, containing by weight $\geq 0,25\%$ but $< 0,6\%$ carbon, of square or rectangular cross-section, the width $<$ twice the thickness, rolled or obtained by continuous casting (excl. free-cutting steel)	0.00%	EIF	
7207.20.17	Semi-finished products of iron or non-alloy steel, containing by weight $\geq 0,6\%$ carbon, of square or rectangular cross-section, the width $<$ twice the thickness, rolled or obtained by continuous casting (excl. free-cutting steel)	0.00%	EIF	
7207.20.19	Semi-finished products of iron or non-alloy steel, containing by weight $\geq 0,25\%$ carbon, of square or rectangular cross-section, the width $<$ twice the thickness, forged	0.00%	EIF	
7207.20.32	Semi-finished products of iron or non-alloy steel, containing by weight $\geq 0,25\%$ of carbon, of rectangular "other than square" cross-section, the width measuring \geq twice the thickness, rolled or obtained by continuous casting	0.00%	EIF	
7207.20.39	Semi-finished products of iron or non-alloy steel, containing by weight $\geq 0,25\%$ carbon, of rectangular "other than square" cross-section and the width \geq twice the thickness, forged	0.00%	EIF	
7207.20.52	Semi-finished products of iron or non-alloy steel, containing by weight $\geq 0,25\%$ carbon, of circular or polygonal cross-section, rolled or obtained by continuous casting	0.00%	EIF	
7207.20.59	Semi-finished products of iron or non-alloy steel, containing by weight $\geq 0,6\%$ carbon, of circular or polygonal cross-section, forged	0.00%	EIF	
7207.20.80	Semi-finished products of iron or non-alloy steel, containing by weight $\geq 0,25\%$ carbon (excl. those of square, rectangular, circular or polygonal cross-section)	0.00%	EIF	
7208.10.00	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, in coils, simply hot-rolled, not clad, plated or coated, with patterns in relief directly due to the rolling process	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7208.25.00	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, in coils, simply hot-rolled, not clad, plated or coated, of a thickness of $\geq 4,75$ mm, pickled, without patterns in relief	0.00%	EIF	
7208.26.00	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, in coils, simply hot-rolled, not clad, plated or coated, of a thickness of ≥ 3 mm but $< 4,75$ mm, pickled, without patterns in relief	0.00%	EIF	
7208.27.00	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, in coils, simply hot-rolled, not clad, plated or coated, of a thickness of < 3 mm, pickled, without patterns in relief	0.00%	EIF	
7208.36.00	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, in coils, simply hot-rolled, not clad, plated or coated, of a thickness of ≥ 10 mm, not pickled, without patterns in relief	0.00%	EIF	
7208.37.00	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, in coils, simply hot-rolled, not clad, plated or coated, of a thickness of $\geq 4,75$ mm but < 10 mm, not pickled, without patterns in relief	0.00%	EIF	
7208.38.00	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, in coils, simply hot-rolled, not clad, plated or coated, of a thickness of ≥ 3 mm but $< 4,75$ mm, not pickled, without patterns in relief	0.00%	EIF	
7208.39.00	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, in coils, simply hot-rolled, not clad, plated or coated, of a thickness of < 3 mm, not pickled, without patterns in relief	0.00%	EIF	
7208.40.00	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, not in coils, simply hot-rolled, not clad, plated or coated, with patterns in relief directly due to the rolling process	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7208.51.20	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, not in coils, simply hot-rolled, not clad, plated or coated, of a thickness of > 15 mm, without patterns in relief	0.00%	EIF	
7208.51.91	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 2.050 mm, not in coils, simply hot-rolled, not clad, plated or coated, of a thickness of > 10 mm but ≤ 15 mm, without patterns in relief (excl. "wide flats")	0.00%	EIF	
7208.51.98	Flat-rolled products of iron or non-alloy steel, of a width of < 2.050 mm but ≥ 600 mm, not in coils, simply hot-rolled, not clad, plated or coated, of a thickness of > 10 mm but ≤ 15 mm, without patterns in relief	0.00%	EIF	
7208.52.10	Flat-rolled products of iron or non-alloy steel, of a width of ≤ 1.250 mm, not in coils, simply hot-rolled on four faces or in a closed box pass, not clad, plated or coated, of a thickness of $\geq 4,75$ mm but ≤ 10 mm, without patterns in relief	0.00%	EIF	
7208.52.91	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 2.050 mm, not in coils, simply hot-rolled, not clad, plated or coated, of a thickness of $\geq 4,75$ mm but ≤ 10 mm, without patterns in relief	0.00%	EIF	
7208.52.99	Flat-rolled products of iron or non-alloy steel, of a width of < 2.050 mm but ≥ 600 mm, not in coils, simply hot-rolled, not clad, plated or coated, of a thickness of $\geq 4,75$ mm but ≤ 10 mm, without patterns in relief (excl. rolled on four faces or in a closed bow pass of a width ≤ 1.250 mm)	0.00%	EIF	
7208.53.10	Flat-rolled products of iron or non-alloy steel, of a width of ≤ 1.250 mm, not in coils, simply hot-rolled on four faces or in a closed box pass, not clad, plated or coated, of a thickness of ≥ 4 mm but $< 4,75$ mm, without patterns in relief	0.00%	EIF	
7208.53.90	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, not in coils, simply hot-rolled, not clad, plated or coated, of a thickness of ≥ 3 mm but $< 4,75$ mm, without patterns in relief (excl. rolled on four faces or in a closed bow pass of a width ≤ 1.250 mm and of a thickness of ≥ 4 mm)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7208.54.00	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, not in coils, simply hot-rolled, not clad, plated or coated, of a thickness of < 3 mm, without patterns in relief	0.00%	EIF	
7208.90.20	Flat-rolled products of iron or steel, of a width ≥ 600 mm, hot-rolled and further worked, but not clad, plated or coated, perforated	0.00%	EIF	
7208.90.80	Flat-rolled products of iron or steel, of a width ≥ 600 mm, hot-rolled and further worked, but not clad, plated or coated, non-perforated	0.00%	EIF	
7209.15.00	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of ≥ 3 mm	0.00%	EIF	
7209.16.10	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, in coils, simply cold-rolled "cold-reduced", of a thickness of > 1 mm but < 3 mm "electrical"	0.00%	EIF	
7209.16.90	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of > 1 mm but < 3 mm (excl. electrical)	0.00%	EIF	
7209.17.10	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, in coils, simply cold-rolled "cold-reduced", of a thickness of $\geq 0,5$ mm but ≤ 1 mm "electrical"	0.00%	EIF	
7209.17.90	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of $\geq 0,5$ mm but ≤ 1 mm (excl. electrical)	0.00%	EIF	
7209.18.10	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, in coils, simply cold-rolled "cold-reduced", of a thickness of $< 0,5$ mm "electrical"	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7209.18.91	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of $\geq 0,35$ mm but $< 0,5$ mm (excl. electrical)	0.00%	EIF	
7209.18.99	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of $< 0,35$ mm (excl. electrical)	0.00%	EIF	
7209.25.00	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, not in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of ≥ 3 mm	0.00%	EIF	
7209.26.10	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, not in coils, simply cold-rolled "cold-reduced", of a thickness of > 1 mm but < 3 mm "electrical"	0.00%	EIF	
7209.26.90	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, not in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of > 1 mm but < 3 mm (excl. electrical)	0.00%	EIF	
7209.27.10	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, not in coils, simply cold-rolled "cold-reduced", of a thickness of $\geq 0,5$ mm but ≤ 1 mm "electrical"	0.00%	EIF	
7209.27.90	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, not in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of $\geq 0,5$ mm but ≤ 1 mm (excl. electrical)	0.00%	EIF	
7209.28.10	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, not in coils, simply cold-rolled "cold-reduced", of a thickness of $< 0,5$ mm "electrical"	0.00%	EIF	
7209.28.90	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, not in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of $< 0,5$ mm (excl. electrical)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7209.90.20	Flat-rolled products of iron or steel, of a width of ≥ 600 mm, cold-rolled "cold-reduced" and further worked, but not clad, plated or coated, perforated	0.00%	EIF	
7209.90.80	Flat-rolled products of iron or steel, of a width of ≥ 600 mm, cold-rolled "cold-reduced" and further worked, but not clad, plated or coated, non-perforated	0.00%	EIF	
7210.11.00	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, hot-rolled or cold-rolled "cold-reduced", tinned, of a thickness of $\geq 0,5$ mm	0.00%	EIF	
7210.12.20	Tinplate of iron or non-alloy steel, of a width of ≥ 600 mm and of a thickness of $< 0,5$ mm, tinned [coated with a layer of metal containing, by weight, $\geq 97\%$ of tin], not further worked than surface-treated	0.00%	EIF	
7210.12.80	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, hot-rolled or cold-rolled "cold-reduced", plated or coated with tin, of a thickness of $< 0,5$ mm (excl. tinplate)	0.00%	EIF	
7210.20.00	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, hot-rolled or cold-rolled "cold-reduced", plated or coated with lead, incl. terne-plate	0.00%	EIF	
7210.30.00	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, hot-rolled or cold-rolled "cold-reduced", electrolytically plated or coated with zinc	0.00%	EIF	
7210.41.00	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, hot-rolled or cold-rolled "cold-reduced", corrugated, plated or coated with zinc (excl. electrolytically plated or coated with zinc)	0.00%	EIF	
7210.49.00	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, hot-rolled or cold-rolled "cold-reduced", not corrugated, plated or coated with zinc (excl. electrolytically plated or coated with zinc)	0.00%	EIF	
7210.50.00	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, hot-rolled or cold-rolled "cold-reduced", plated or coated with chromium oxides or with chromium and chromium oxides	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7210.61.00	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, hot-rolled or cold-rolled "cold-reduced", plated or coated with aluminium-zinc alloys	0.00%	EIF	
7210.69.00	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, hot-rolled or cold-rolled "cold-reduced", plated or coated with aluminium (excl. products plated or coated with aluminium-zinc alloys)	0.00%	EIF	
7210.70.10	Tinplate of a width of ≥ 600 mm and of a thickness of $< 0,5$ mm, tinned [coated with a layer of metal containing, by weight, $\geq 97\%$ of tin], not further worked than varnished, and flat products plated or coated with chromium oxides or with chromium and chromium oxides, of iron or non-alloy steel, of a width of ≥ 600 mm, hot-rolled or cold-rolled "cold-reduced", varnished	0.00%	EIF	
7210.70.80	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, hot-rolled or cold-rolled "cold-reduced", painted, varnished or plastic coated (excl. tinplate and products electrolytically plated or coated with chrome, varnished)	0.00%	EIF	
7210.90.30	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, hot-rolled or cold-rolled "cold-reduced", clad	0.00%	EIF	
7210.90.40	Flat-rolled products of iron or non-alloy steel, tinned and printed, of a width of ≥ 600 mm, hot-rolled or cold-rolled "cold-reduced"	0.00%	EIF	
7210.90.80	Flat-rolled products of iron or non-alloy steel, hot-rolled or cold-rolled "cold-reduced", of a width of ≥ 600 mm, plated or coated (excl. plated or coated with thin, lead "incl. terne-plate", zinc, aluminium, chromium, chromium oxides, plastics, platinum, painted or varnished, clad and tinned and printed)	0.00%	EIF	
7211.13.00	Flat-rolled products of iron or non-alloy steel, simply hot-rolled on four faces or in a closed box pass, not clad, plated or coated, of a width of > 150 mm but < 600 mm and a thickness of ≥ 4 mm, not in coils, without patterns in relief, commonly known as "wide flats"	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7211.14.00	Flat-rolled products of iron or non-alloy steel, of a width < 600 mm, not further worked than hot-rolled, not clad, plated or coated, of a thickness of $\geq 4,75$ mm (excl. "wide flats")	0.00%	EIF	
7211.19.00	Flat-rolled products of iron or non-alloy steel, of a width < 600 mm, simply hot-rolled, not clad, plated or coated, of a thickness < 4,75 mm (excl. "wide flats")	0.00%	EIF	
7211.23.20	Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, simply cold-rolled "cold-reduced", not clad, plated or coated, containing by weight < 0,25% of carbon "electrical"	0.00%	EIF	
7211.23.30	Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm and of a thickness of $\geq 0,35$ mm, simply cold-rolled "cold-reduced", not clad, plated or coated, containing by weight < 0,25% of carbon (excl. electrical plate)	0.00%	EIF	
7211.23.80	Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm and of a thickness of < 0,35 mm, simply cold-rolled "cold-reduced", not clad, plated or coated, containing by weight < 0,25% of carbon (excl. electrical plate)	0.00%	EIF	
7211.29.00	Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, simply cold-rolled "cold-reduced", not clad, plated or coated, containing by weight $\geq 0,25\%$ of carbon	0.00%	EIF	
7211.90.20	Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, hot-rolled or cold-rolled "cold-reduced" and further worked, but not clad, plated or coated, perforated	0.00%	EIF	
7211.90.80	Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, hot-rolled or cold-rolled "cold-reduced" and further worked, but not clad, plated or coated non-perforated	0.00%	EIF	
7212.10.10	Tinplate of iron or non-alloy steel, of a width of < 600 mm and of a thickness of < 0,5 mm, tinned [coated with a layer of metal containing, by weight, $\geq 97\%$ of tin], not further worked than surface-treated	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7212.10.90	Flat-rolled products of iron or non-alloy steel, hot-rolled or cold-rolled "cold-reduced", of a width of < 600 mm, tinned (excl. tinplate, not further worked than surface-treated)	0.00%	EIF	
7212.20.00	Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, hot-rolled or cold-rolled "cold-reduced", electrolytically plated or coated with zinc	0.00%	EIF	
7212.30.00	Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, hot-rolled or cold-rolled "cold-reduced", tinned (excl. electrolytically plated or coated with zinc)	0.00%	EIF	
7212.40.20	Tinplate of a width of < 600 mm and of a thickness of < 0,5 mm, tinned [coated with a layer of metal containing, by weight, \geq 97% of tin], not further worked than varnished, and flat products plated or coated with chromium oxides or with chromium and chromium oxides, of iron or non-alloy steel, of a width of < 600 mm, hot-rolled or cold-rolled "cold-reduced", varnished	0.00%	EIF	
7212.40.80	Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, hot-rolled or cold-rolled "cold-reduced", painted, varnished or plastic coated (excl. tinplate, not further worked than varnished, and products plated or coated with chromium oxides or with chromium and chromium oxides, varnished)	0.00%	EIF	
7212.50.20	Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, hot-rolled or cold-rolled "cold-reduced", plated or coated with chromium oxides or with chromium and chromium oxides (excl. varnished)	0.00%	EIF	
7212.50.30	Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, hot-rolled or cold-rolled "cold-reduced", plated or coated with chromium or nickel	0.00%	EIF	
7212.50.40	Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, hot-rolled or cold-rolled "cold-reduced", plated or coated with copper	0.00%	EIF	
7212.50.61	Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, hot-rolled or cold-rolled "cold-reduced", plated or coated with aluminium-zinc alloys	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7212.50.69	Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, hot-rolled or cold-rolled "cold-reduced", plated or coated with aluminium (excl. products plated or coated with aluminium-zinc alloys)	0.00%	EIF	
7212.50.90	Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, hot-rolled or cold-rolled "cold-reduced", clad (excl. products plated or coated with tin or zinc, copper, with chromium oxides or with chromium and chromium oxides, chromium, nickel or aluminium, painted or varnished, and plastic-coated)	0.00%	EIF	
7212.60.00	Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, hot-rolled or cold-rolled "cold-reduced", clad	0.00%	EIF	
7213.10.00	Bars and rods, hot-rolled, in irregularly wound coils of iron or non-alloy steel, with indentations, ribs, grooves or other deformations produced during the rolling process	0.00%	EIF	
7213.20.00	Bars and rods, hot-rolled, in irregularly wound coils, of non-alloy free-cutting steel (excl. bars and rods containing indentations, ribs, grooves or other deformations produced during the rolling process)	0.00%	EIF	
7213.91.10	Bars and rods, hot-rolled, of the type used for concrete reinforcement, smooth, of iron or non-alloy steel, in irregularly wound coils, of circular cross-section measuring < 14 mm in diameter	0.00%	EIF	
7213.91.20	Bars and rods, hot-rolled, of the type used for tyre cord, smooth, of iron or non-alloy steel, in irregularly wound coils	0.00%	EIF	
7213.91.41	Bars and rods, hot-rolled, of iron or non-alloy steel, in irregularly wound coils, containing by weight <= 0,06% of carbon, of circular cross-section measuring < 14 mm in diameter (excl. free-cutting steel, bars and rods, hot-rolled, for concrete reinforcement and tyre cord, and bars and rods, hot-rolled, containing indentations, ribs, grooves or other deformations produced during the rolling process)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7213.91.49	Bars and rods, hot-rolled, of iron or non-alloy steel, in irregularly wound coils, containing by weight > 0,06% and < 0,25% of carbon, of circular cross-section, measuring < 14 mm in diameter (excl. of free-cutting steel, bars and rods, hot-rolled, for concrete reinforcement and tyre cord and bars and rods, hot-rolled, containing indentations, ribs, grooves or other deformations produced during the rolling process)	0.00%	EIF	
7213.91.70	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel, containing by weight >= 0,25% but <= 0,75% carbon, of circular cross-section measuring < 14 mm in diameter (excl. of free-cutting steel, and bars and rods, smooth, for concrete reinforcement and tyre cord, and bars and rods with indentations, ribs, grooves or other deformations produced during the rolling process)	0.00%	EIF	
7213.91.90	Bars and rods, hot-rolled, of iron or non-alloy steel, in irregularly wound coils, containing by weight > 0,75% of carbon, of circular cross-section measuring < 14 mm in diameter (excl. of free-cutting steel, bars and rods, smooth, for tyre cord and bars and rods with indentations, ribs, grooves and other deformations produced during the rolling process)	0.00%	EIF	
7213.99.10	Bars and rods, of iron or non-alloy steel, hot-rolled, in irregularly wound coils, containing by weight < 0,25% carbon (excl. products of circular cross-section measuring < 14 mm in diameter, bars and rods of free-cutting steel, and bars and rods with indentations, ribs, grooves or other deformations produced during the rolling process)	0.00%	EIF	
7213.99.90	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel, containing by weight >= 0,25% carbon (excl. products of circular cross-section measuring < 14 mm diameter, bars and rods of free-cutting steel, and bars and rods	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	with indentations, ribs, grooves or other deformations produced during the rolling process)			
7214.10.00	Bars and rods, of iron or non-alloy steel, not further worked than forged (excl. in irregularly wound coils)	0.00%	EIF	
7214.20.00	Bars and rods, of iron or non-alloy steel, with indentations, ribs, grooves or other deformations produced during the rolling process	0.00%	EIF	
7214.30.00	Bars and rods, of non-alloy free-cutting steel, not further worked than hot-rolled, hot-drawn or hot-extruded (excl. containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling)	0.00%	EIF	
7214.91.10	Bars and rods of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or hot-extruded, containing by weight < 0,25% of carbon, of rectangular "other than square" cross-section (excl. those with indentations, ribs, grooves or other deformations produced during the rolling process, bars and rods twisted after rolling, and free-cutting steel)	0.00%	EIF	
7214.91.90	Other bars and rods of iron or non-alloy steel, only hot-rolled, only hot-drawn or only hot-extruded, containing by weight >= 0,25% of carbon, of rectangular "other than square" cross-section (excl. those with indentations, ribs, grooves or other deformations produced during the rolling process, bars and rods twisted after rolling, and free-cutting steel)	0.00%	EIF	
7214.99.10	Bars and rods of the type used for concrete reinforcement, smooth, of iron or non-alloy steel, only hot-rolled, only hot-drawn or only hot-extruded, containing < 0,25% of carbon, of square cross-section or of a cross-section other than rectangular	0.00%	EIF	
7214.99.31	Bars and rods of iron or non-alloy steel, only hot-rolled, hot-drawn or hot-extruded, containing < 0,25% of carbon, of circular cross-section, of a maximum diameter of >= 80 mm (other than of free-cutting steel, smooth bars and rods, for reinforced	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	concrete, or bars and rods containing indentations, ribs, grooves or other deformations produced during the rolling process, or wound after rolling)			
7214.99.39	Bars and rods of iron or non-alloy steel, only hot-rolled, hot-drawn or hot-extruded, containing < 0,25% of carbon, of circular cross-section of a maximum diameter of < 80 mm (other than of free-cutting steel, smooth bars and rods, for reinforced concrete, or bars and rods containing indentations, ribs, grooves or other deformations produced during the rolling process, or wound after rolling)	0.00%	EIF	
7214.99.50	Bars and rods of iron or non-alloy steel, only hot-rolled, hot-drawn or hot-extruded, containing by weight < 0,25% of carbon, of square cross-section or of a cross-section other than square or circular (other than of free-cutting steel, smooth bars and rods, for reinforced concrete, or bars and rods containing indentations, ribs, grooves or other deformations produced during the rolling process, or wound after rolling)	0.00%	EIF	
7214.99.71	Bars and rods of iron or non-alloy steel, only hot-rolled, only hot-drawn or only hot-extruded, containing by weight \geq 0,25% carbon, of circular cross-section measuring \geq 80 mm in diameter (excl. bars and rods with indentations, ribs, grooves or other deformations produced during the rolling process, twisted after rolling, and of free-cutting steel)	0.00%	EIF	
7214.99.79	Bars and rods of iron or non-alloy steel, only hot-rolled, only hot-drawn or only hot-extruded, containing by weight \geq 0,25% carbon, of circular cross-section measuring < 80 mm in diameter (excl. bars and rods with indentations, ribs, grooves or other deformations produced during the rolling process, twisted after rolling, and of free-cutting steel)	0.00%	EIF	
7214.99.95	Bars and rods of iron or non-alloy steel, only hot-rolled, only hot-drawn or only hot-extruded, containing by weight \geq 0,25% carbon, of square or of other than rectangular or circular cross-section (excl. indentations, ribs, grooves or other	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	deformations produced during the rolling process, twisted after rolling, and of free-cutting steel)			
7215.10.00	Bars and rods, of non-alloy free-cutting steel, not further worked than cold-formed or cold-finished	0.00%	EIF	
7215.50.11	Other bars and rods of iron or non-alloy steel, not further worked than cold-formed or cold-finished, containing by weight < 0,25% of carbon of rectangular "other than square" cross-section (excl. those of free-cutting steel)	0.00%	EIF	
7215.50.19	Other bars and rods of iron or non-alloy steel, not further worked than cold-formed or cold-finished, containing by weight < 0,25% of carbon, of square or other than rectangular cross-section (excl. those of free-cutting steel)	0.00%	EIF	
7215.50.80	Other bars and rods of iron or non-alloy steel, not further worked than cold-formed or cold-finished, containing by weight >= 0,25% of carbon (excl. those of free-cutting steel)	0.00%	EIF	
7215.90.00	Bars or rods, of iron or non-alloy steel, cold-formed or cold-finished and further worked or hot-formed and further worked, n.e.s.	0.00%	EIF	
7216.10.00	U, I or H sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded, of a height of < 80 mm	0.00%	EIF	
7216.21.00	L sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded, of a height of < 80 mm	0.00%	EIF	
7216.22.00	T sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded, of a height of < 80 mm	0.00%	EIF	
7216.31.10	U sections of iron or non-alloy steel, simply hot-rolled, hot-drawn or extruded, of a height >= 80 mm but <= 220 mm	0.00%	EIF	
7216.31.90	U sections of iron or non-alloy steel, simply hot-rolled, hot-drawn or extruded, of a height > 220 mm	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7216.32.11	I sections with parallel flange faces, of iron or non-alloy steel, simply hot-rolled, hot-drawn or extruded, of a height ≥ 80 mm but ≤ 220 mm	0.00%	EIF	
7216.32.19	I sections of iron or non-alloy steel, simply hot-rolled, hot-drawn or extruded, of a height ≥ 80 mm but ≤ 220 mm (excl. 7216.32.11)	0.00%	EIF	
7216.32.91	I sections with parallel flange faces, of iron or non-alloy steel, simply hot-rolled, hot-drawn or extruded, of a height > 220 mm	0.00%	EIF	
7216.32.99	I sections of iron or non-alloy steel, simply hot-rolled, hot-drawn or extruded, of a height > 220 mm (excl. 7216.32.91)	0.00%	EIF	
7216.33.10	H sections of iron or non-alloy steel, simply hot-rolled, hot-drawn or extruded, of a height ≥ 80 mm but ≤ 180 mm	0.00%	EIF	
7216.33.90	H sections of iron or non-alloy steel, simply hot-rolled, hot-drawn or extruded, of a height > 180 mm	0.00%	EIF	
7216.40.10	L sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded, of a height of ≥ 80 mm	0.00%	EIF	
7216.40.90	T sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded, of a height of ≥ 80 mm	0.00%	EIF	
7216.50.10	Sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or hot-extruded, with a cross-section which is capable of being enclosed in a square the side of which is ≤ 80 mm (excl. U, I, H, L or T sections)	0.00%	EIF	
7216.50.91	Bulb sections "bulb flat", only hot-rolled, hot-drawn or hot-extruded	0.00%	EIF	
7216.50.99	Profile of iron or non-alloy steel, only hot-rolled, hot-drawn or hot-extruded (other than with a cross-section which is capable of being enclosed in a square the side of which is ≤ 80 mm, and U-, I-, H-, L- or T-sections and ribbed sections [ribbed steel])	0.00%	EIF	
7216.61.10	c, l, u, z, omega or open-ended sections of iron or non-alloy steel, simply cold-formed or cold-finished, obtained from flat-rolled products	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7216.61.90	Angles, shapes and sections (other than c, l, u, z, omega or open-ended sections) of iron or non-alloy steel, simply cold-formed or cold-finished, obtained from flat-rolled products	0.00%	EIF	
7216.69.00	Angles, shapes and sections, of iron or non-alloy steel, not further worked than cold-formed or cold-finished (excl. profiled sheet)	0.00%	EIF	
7216.91.10	Sheets sheets of iron or non-alloy steel, cold-formed or cold finished, profiled "ribbed"	0.00%	EIF	
7216.91.80	Angles, shapes and sections, of iron or non-alloy steel, cold-formed or cold-finished from flat-rolled products and further worked (excl. profiled sheet)	0.00%	EIF	
7216.99.00	Angles, shapes and sections, of iron or non-alloy steel, cold-formed or cold-finished and further worked, or hot-forged, or hot-formed by other means and further worked, n.e.s. (excl. from flat-rolled products)	0.00%	EIF	
7217.10.10	Wire of iron or non-alloy steel, in coils, containing by weight < 0,25% carbon, not plated or coated, whether or not polished, with a maximum cross-sectional dimension of < 0,8 mm	0.00%	EIF	
7217.10.31	Wire of iron or non-alloy steel, in coils, containing by weight < 0,25% carbon, with indentations, ribs, grooves or other deformations produced during the rolling process, not plated or coated, with a maximum cross-sectional dimension of >= 0,8 mm	0.00%	EIF	
7217.10.39	Wire of iron or non-alloy steel, in coils, containing by weight < 0,25% carbon, not plated or coated, with a maximum cross-sectional dimension of >= 0,8 mm (without indentations, ribs, grooves or other deformations produced during the rolling process)	0.00%	EIF	
7217.10.50	Wire of iron or non-alloy steel, in coils, containing by weight >= 0,25% but < 0,6% carbon, not plated or coated, whether or not polished (excl. hot-rolled bars and rods)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7217.10.90	Wire of iron or non-alloy steel, in coils, containing by weight $\geq 0,6\%$ carbon, not plated or coated, whether or not polished (excl. hot-rolled bars and rods)	0.00%	EIF	
7217.20.10	Wire of iron or non-alloy steel, in coils, containing by weight $< 0,25\%$ carbon, plated or coated with zinc, with a maximum cross-sectional dimension of $< 0,8$ mm	0.00%	EIF	
7217.20.30	Wire of iron or non-alloy steel, in coils, containing by weight $< 0,25\%$ carbon, plated or coated with zinc, with a maximum cross-sectional dimension of $< 0,8$ mm (excl. bars and rods)	0.00%	EIF	
7217.20.50	Wire of iron or non-alloy steel, in coils, containing by weight $\geq 0,25\%$ but $< 0,6\%$ carbon, plated or coated with zinc (excl. bars and rods)	0.00%	EIF	
7217.20.90	Wire of iron or non-alloy steel, in coils, containing by weight $\geq 0,6\%$ carbon, plated or coated with zinc (excl. bars and rods)	0.00%	EIF	
7217.30.41	Wire of iron or non-alloy steel, in coils, containing by weight $< 0,25\%$ carbon, copper-coated (excl. bars and rods)	0.00%	EIF	
7217.30.49	Wire of iron or non-alloy steel, in coils, containing by weight $< 0,25\%$ carbon, plated or coated with base metals (excl. products plated or coated with zinc or copper and bars and rods)	0.00%	EIF	
7217.30.50	Wire of iron or non-alloy steel, in coils, containing by weight $\geq 0,25\%$ but $< 0,6\%$ carbon, plated or coated with base metals (excl. products plated or coated with zinc, and bars and rods)	0.00%	EIF	
7217.30.90	Wire of iron or non-alloy steel, in coils, containing by weight $\geq 0,6\%$ carbon, plated or coated with base metals (excl. products plated or coated with zinc, and bars and rods)	0.00%	EIF	
7217.90.20	Wire of iron or non-alloy steel, in coils, containing by weight $< 0,25\%$ carbon, plated or coated (excl. products plated or coated with base metals and bars and rods)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7217.90.50	Wire of iron or non-alloy steel, in coils, containing by weight $\geq 0,25\%$ but $< 0,6\%$ carbon, plated or coated (excl. products plated or coated with with base metals, and bars and rods)	0.00%	EIF	
7217.90.90	Wire of iron or non-alloy steel, in coils, containing by weight $\geq 0,6\%$ carbon, plated or coated (excl. products plated or coated with base metals, and bars and rods)	0.00%	EIF	
7218.10.00	Steel, stainless, in ingots and other primary forms (excl. waste and scrap in ingot form, and products obtained by continuous casting)	0.00%	EIF	
7218.91.10	Semi-finished products of stainless steel, of rectangular "other than square" cross-section, containing by weight $\geq 2,5\%$ nickel	0.00%	EIF	
7218.91.80	Semi-finished products of stainless steel, of rectangular "other than square" cross-section, containing by weight $< 2,5$ nickel	0.00%	EIF	
7218.99.11	Semi-finished products of stainless steel, of square cross-section, rolled or obtained by continuous casting	0.00%	EIF	
7218.99.19	Semi-finished products of stainless steel, of square cross-section, forged	0.00%	EIF	
7218.99.20	Semi-finished products of stainless steel, of circular cross-section or of cross-section other than square or rectangular, rolled or obtained by continuous casting	0.00%	EIF	
7218.99.80	Semi-finished products of stainless steel, forged (excl. products of square or rectangular cross-section)	0.00%	EIF	
7219.11.00	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than hot-rolled, in coils, of a thickness of > 10 mm	0.00%	EIF	
7219.12.10	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than hot-rolled, in coils, of a thickness of $\geq 4,75$ mm but ≤ 10 mm, containing by weight $\geq 2,5$ nickel	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7219.12.90	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than hot-rolled, in coils, of a thickness of $\geq 4,75$ mm but ≤ 10 mm, containing by weight $< 2,5$ nickel	0.00%	EIF	
7219.13.10	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than hot-rolled, in coils, of a thickness of ≥ 3 mm but $\leq 4,75$ mm, containing by weight $\geq 2,5$ nickel	0.00%	EIF	
7219.13.90	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than hot-rolled, in coils, of a thickness of ≥ 3 mm but $\leq 4,75$ mm, containing by weight $< 2,5$ nickel	0.00%	EIF	
7219.14.10	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than hot-rolled, in coils, of a thickness of < 3 mm, containing by weight $\geq 2,5$ nickel	0.00%	EIF	
7219.14.90	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than hot-rolled, in coils, of a thickness of < 3 mm, containing by weight $< 2,5$ nickel	0.00%	EIF	
7219.21.10	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than hot-rolled, not in coils, of a thickness of > 10 mm, containing by weight $\geq 2,5$ nickel	0.00%	EIF	
7219.21.90	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than hot-rolled, not in coils, of a thickness of > 10 mm, containing by weight $< 2,5$ nickel	0.00%	EIF	
7219.22.10	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than hot-rolled, not in coils, of a thickness of $\geq 4,75$ mm but ≤ 10 mm, containing by weight $\geq 2,5\%$ nickel	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7219.22.90	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than hot-rolled, not in coils, of a thickness of $\geq 4,75$ mm but ≤ 10 mm, containing by weight $< 2,5\%$ nickel	0.00%	EIF	
7219.23.00	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than hot-rolled, not in coils, of a thickness of ≥ 3 mm and $< 4,75$ mm	0.00%	EIF	
7219.24.00	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than hot-rolled, not in coils, of a thickness of < 3 mm	0.00%	EIF	
7219.31.00	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than cold-rolled "cold-reduced", of a thickness of $\geq 4,75$ mm	0.00%	EIF	
7219.32.10	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than cold-rolled "cold-reduced", of a thickness of ≥ 3 mm but $\leq 4,75$ mm, containing by weight $\geq 2,5\%$ nickel	0.00%	EIF	
7219.32.90	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than cold-rolled "cold-reduced", of a thickness of ≥ 3 mm but $\leq 4,75$ mm, containing by weight $< 2,5\%$ nickel	0.00%	EIF	
7219.33.10	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than cold-rolled "cold-reduced", of a thickness of > 1 mm but < 3 mm, containing by weight $\geq 2,5\%$ nickel	0.00%	EIF	
7219.33.90	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than cold-rolled "cold-reduced", of a thickness of > 1 mm but < 3 mm, containing by weight $< 2,5\%$ nickel	0.00%	EIF	
7219.34.10	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than cold-rolled "cold-reduced", of a thickness of $\geq 0,5$ mm but ≤ 1 mm, containing by weight $\geq 2,5\%$ nickel	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7219.34.90	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than cold-rolled "cold-reduced", of a thickness of $\geq 0,5$ mm but ≤ 1 mm, containing by weight $< 2,5\%$ nickel	0.00%	EIF	
7219.35.10	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than cold-rolled "cold-reduced", of a thickness of $< 0,5$ mm, containing by weight $\geq 2,5\%$ nickel	0.00%	EIF	
7219.35.90	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than cold-rolled "cold-reduced", of a thickness of $< 0,5$ mm, containing by weight $< 2,5\%$ nickel	0.00%	EIF	
7219.90.20	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, hot-rolled or cold-rolled "cold-reduced" and further worked, perforated	0.00%	EIF	
7219.90.80	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, hot-rolled or cold-rolled "cold-reduced" and further worked, non-perforated	0.00%	EIF	
7220.11.00	Flat-rolled products of stainless steel, of a width of < 600 mm, not further worked than hot-rolled, of a thickness of $\geq 4,75$ mm	0.00%	EIF	
7220.12.00	Flat-rolled products of stainless steel, of a width of < 600 mm, not further worked than hot-rolled, of a thickness of $< 4,75$ mm	0.00%	EIF	
7220.20.21	Flat-rolled products of stainless steel, of a width of < 600 mm, not further worked than cold-rolled "cold-reduced", of a thickness of ≥ 3 mm and containing by weight $\geq 2,5\%$ nickel	0.00%	EIF	
7220.20.29	Flat-rolled products of stainless steel, of a width of < 600 mm, not further worked than cold-rolled "cold-reduced", of a thickness of ≥ 3 mm and containing by weight $< 2,5\%$ nickel	0.00%	EIF	
7220.20.41	Flat-rolled products of stainless steel, of a width of < 600 mm, not further worked than cold-rolled "cold-reduced", of a thickness of $> 0,35$ mm but < 3 mm, and containing by weight $\geq 2,5\%$ nickel	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7220.20.49	Flat-rolled products of stainless steel, of a width of < 600 mm, not further worked than cold-rolled "cold-reduced", of a thickness of > 0,35 mm but < 3 mm, and containing by weight < 2,5% nickel	0.00%	EIF	
7220.20.81	Flat-rolled products of stainless steel, of a width of < 600 mm, not further worked than cold-rolled "cold-reduced", of a thickness of <= 0,35 mm and containing by weight >= 2,5% nickel	0.00%	EIF	
7220.20.89	Flat-rolled products of stainless steel, of a width of < 600 mm, not further worked than cold-rolled "cold-reduced", of a thickness of <= 0,35 mm and containing by weight < 2,5% nickel	0.00%	EIF	
7220.90.20	Flat-rolled products of stainless steel, of a width of < 600 mm, hot-rolled or cold-rolled "cold-reduced" and further worked, perforated	0.00%	EIF	
7220.90.80	Flat-rolled products of stainless steel, of a width of < 600 mm, hot-rolled or cold-rolled "cold-reduced" and further worked, non-perforated	0.00%	EIF	
7221.00.10	Bars and rods of stainless steel, hot-rolled, in irregularly wound coils, containing by weight >= 2,5% nickel	0.00%	EIF	
7221.00.90	Bars and rods of stainless steel, hot-rolled, in irregularly wound coils, containing by weight < 2,5% nickel	0.00%	EIF	
7222.11.11	Bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn or extruded, of circular cross-section of a diameter of >= 800 mm, containing by weight >= 2,5% nickel	0.00%	EIF	
7222.11.19	Bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn or extruded, of circular cross-section of a diameter of >= 800 mm, containing by weight < 2,5% nickel	0.00%	EIF	
7222.11.81	Bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn or extruded, of circular cross-section measuring < 80 mm and containing by weight >= 2,5% nickel	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7222.11.89	Bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn or extruded, of circular cross-section measuring < 80 mm and containing by weight < 2,5% nickel	0.00%	EIF	
7222.19.10	Bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn or extruded, containing by weight >= 2,5% nickel (excl. such products of circular cross-section)	0.00%	EIF	
7222.19.90	Bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn or extruded, containing by weight < 2,5% nickel (excl. such products of circular cross-section)	0.00%	EIF	
7222.20.11	Bars and rods of stainless steel, of circular cross-section of a diameter >= 80 mm, simply cold-formed or cold-finished, containing by weight >= 2,5% nickel	0.00%	EIF	
7222.20.19	Bars and rods of stainless steel, of circular cross-section of a diameter >= 80 mm, simply cold-formed or cold-finished, containing by weight < 2,5% nickel	0.00%	EIF	
7222.20.21	Bars and rods of stainless steel, not further worked than cold-formed or cold-finished, of circular cross-section measuring >= 25 mm but < 80 mm and containing by weight >= 2,5% nickel	0.00%	EIF	
7222.20.29	Bars and rods of stainless steel, not further worked than cold-formed or cold-finished, of circular cross-section measuring >= 25 mm but < 80 mm and containing by weight < 2,5% nickel	0.00%	EIF	
7222.20.31	Bars and rods of stainless steel, not further worked than cold-formed or cold-finished, of circular cross-section measuring < 25 mm and containing by weight >= 2,5% nickel	0.00%	EIF	
7222.20.39	Bars and rods of stainless steel, not further worked than cold-formed or cold-finished, of circular cross-section measuring < 25 mm and containing by weight < 2,5% nickel	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7222.20.81	Bars and rods of stainless steel, not further worked than cold-formed or cold-finished, containing by weight \geq 2,5% nickel (excl. such products of circular cross-section)	0.00%	EIF	
7222.20.89	Bars and rods of stainless steel, not further worked than cold-formed or cold-finished, containing by weight $<$ 2,5% nickel (excl. such products of circular cross-section)	0.00%	EIF	
7222.30.51	Other bars and rods of stainless steel, containing by weight \geq 2,5% of nickel, forged	0.00%	EIF	
7222.30.91	Other bars and rods of stainless steel, containing by weight $<$ 2,5% of nickel, forged	0.00%	EIF	
7222.30.97	Bars and rods of stainless steel, cold-formed or cold-finished and further worked, or hot-formed and further worked, n.e.s. (excl. forged products)	0.00%	EIF	
7222.40.10	Angles, shapes and sections of stainless steel, only hot-rolled, only hot-drawn or only extruded	0.00%	EIF	
7222.40.50	Angles, shapes and sections of stainless steel, not further worked than cold-formed or cold-finished	0.00%	EIF	
7222.40.90	Angles, shapes and sections of stainless steel, cold-formed or cold-finished and further worked, or not further worked than forged, or forged, or hot-formed by other means and further worked, n.e.s.	0.00%	EIF	
7223.00.11	Wire of stainless steel, in coils, containing by weight 28% to 31% nickel and 20% to 22% chromium (excl. bars and rods)	0.00%	EIF	
7223.00.19	Wire of stainless steel, in coils, containing by weight \geq 2,5% nickel (excl. such products containing 28% to 31% nickel and 20% to 22% chromium, and bars and rods)	0.00%	EIF	
7223.00.91	Wire of stainless steel, in coils, containing by weight $<$ 2,5% nickel, 13% to 25% chromium and 3,5% to 6% aluminium (excl. bars and rods)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7223.00.99	Wire of stainless steel, in coils, containing by weight < 2,5% nickel (excl. such products containing 13% to 25% chromium and 3,5% to 6% aluminium, and bars and rods)	0.00%	EIF	
7224.10.10	Ingots and other primary forms, of tool steel	0.00%	EIF	
7224.10.90	Steel, alloy, other than stainless, in ingots or other primary forms (excl. of tool steel, waste and scrap in ingot form and products obtained by continuous casting)	0.00%	EIF	
7224.90.02	Semi-finished products of tool steel	0.00%	EIF	
7224.90.03	Semi-finished products of high-speed steel, of square or rectangular cross-section, hot-rolled or obtained by continuous casting the width measuring < twice the thickness	0.00%	EIF	
7224.90.05	Semi-finished products of steel containing by weight <= 0,7% of carbon, 0,5% to 1,2% of manganese, 0,6% to 2,3% of silicon, or of steel containing by weight >= 0,0008% of boron with any other element < the minimum content referred to in Note 1 f to chapter 72, of square or rectangular cross-section, hot rolled or obtained by continuous casting, the width measuring < twice the thickness	0.00%	EIF	
7224.90.07	Semi-finished products of alloy steel other than stainless steel, of square or rectangular cross-section, hot-rolled or obtained by continuous casting, the width measuring < twice the thickness (excl. of tool steel, high-speed steel and articles of subheading 7224.90.05)	0.00%	EIF	
7224.90.14	Semi-finished products of alloy steel other than stainless steel, of square or rectangular cross-section, hot-rolled or obtained by continuous casting, the width measuring >= twice the thickness (excl. of tool steel)	0.00%	EIF	
7224.90.18	Semi-finished products of alloy steel other than stainless steel, of square or rectangular cross-section, forged (excl. of tool steel)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7224.90.31	Semi-finished products of steel containing by weight 0,9% to 1,15% carbon, 0,5% to 2% of chromium and, if present, <= 0,5% of molybdenum, cut into shapes other than square or rectangular, hot-rolled or obtained by continuous casting	0.00%	EIF	
7224.90.38	Semi-finished products of alloy steel, other than stainless steel, cut into shapes other than square or rectangular, hot-rolled or obtained by continuous casting (excl. of tool steel and products containing by weight 0,9% to 1,15% of carbon, 0,5% to 2% of chromium and, if present, <= 0,5% of molybdenum)	0.00%	EIF	
7224.90.90	Semi-finished products of alloy steel, other than stainless steel, forged (excl. of tool steel and products of square or rectangular, circular or polygamol cross-section)	0.00%	EIF	
7225.11.00	Flat-rolled products of silicon-electrical steel, of a width of >= 600 mm, grain-oriented	0.00%	EIF	
7225.19.10	Flat-rolled products of silicon-electrical steel, of a width of >= 600 mm, hot-rolled	0.00%	EIF	
7225.19.90	Flat-rolled products of silicon-electrical steel, of a width of >= 600 mm, cold-rolled "cold-reduced", non-grain-oriented	0.00%	EIF	
7225.30.10	Flat-rolled products of tool steel, of a width of >= 600 mm, not further worked than hot-rolled, in coils	0.00%	EIF	
7225.30.30	Flat-rolled products of high-speed steel, of a width of >= 600 mm, not further worked than hot-rolled, in coils	0.00%	EIF	
7225.30.90	Flat-rolled products of alloy steel other than stainless, of a width of >= 600 mm, not further worked than hot-rolled, in coils (excl. products of tool steel, high-speed steel or silicon-electrical steel)	0.00%	EIF	
7225.40.12	Flat-rolled products of tool steel, of a width of >= 600 mm, not further worked than hot-rolled, not in coils	0.00%	EIF	
7225.40.15	Flat-rolled products of high-speed steel, of a width of >= 600 mm, not further worked than hot-rolled, not in coils	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7225.40.40	Flat-rolled products of alloy steel other than stainless, of a width of ≥ 600 mm, not further worked than hot-rolled, not in coils, of a thickness of > 10 mm (excl. products of tool steel, high-speed steel or silicon-electrical steel)	0.00%	EIF	
7225.40.60	Flat-rolled products of alloy steel other than stainless, of a width of ≥ 600 mm, not further worked than hot-rolled, not in coils, of a thickness of $\geq 4,75$ mm but ≤ 10 mm (excl. products of tool steel, high-speed steel or silicon-electrical steel)	0.00%	EIF	
7225.40.90	Flat-rolled products of alloy steel other than stainless, of a width of ≥ 600 mm, not further worked than hot-rolled, not in coils, of a thickness of $< 4,75$ mm (excl. products of tool steel, high-speed steel or silicon-electrical steel)	0.00%	EIF	
7225.50.20	Flat-rolled products of high-speed steel, of a width of ≥ 600 mm, not further worked than cold-rolled "cold-reduced"	0.00%	EIF	
7225.50.80	Flat-rolled products of alloy steel other than stainless, of a width of ≥ 600 mm, not further worked than cold-rolled "cold-reduced" (excl. products of high-speed steel or silicon-electrical steel)	0.00%	EIF	
7225.91.00	Flat-rolled products of alloy steel other than stainless, of a width of ≥ 600 mm, hot-rolled or cold-rolled "cold-reduced" and electrolytically plated or coated with zinc (excl. products of silicon-electrical steel)	0.00%	EIF	
7225.92.00	Flat-rolled products of alloy steel other than stainless, of a width of ≥ 600 mm, hot-rolled or cold-rolled "cold-reduced" and plated or coated with zinc (excl. electrolytically plated or coated and products of silicon-electrical steel)	0.00%	EIF	
7225.99.00	Flat-rolled products of alloy steel other than stainless, of a width of ≥ 600 mm, hot-rolled or cold-rolled "cold-reduced" and further worked (excl. plated or coated with zinc and products of silicon-electrical steel)	0.00%	EIF	
7226.11.00	Flat-rolled products of silicon-electrical steel, of a width of < 600 mm, hot-rolled or cold-rolled "cold-reduced", grain-oriented	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7226.19.10	Flat-rolled products of silicon-electrical steel, of a width of < 600 mm, not further worked than hot-rolled	0.00%	EIF	
7226.19.80	Flat-rolled products of silicon-electrical steel, of a width of < 600 mm, cold-rolled "cold-reduced", whether or not further worked, or hot-rolled and further worked, non-grain-oriented	0.00%	EIF	
7226.20.00	Flat-rolled products of high-speed steel, of a width of <= 600 mm, hot-rolled or cold-rolled "cold-reduced"	0.00%	EIF	
7226.91.20	Flat-rolled products of tool steel, of a width of < 600 mm, simply hot-rolled	0.00%	EIF	
7226.91.91	Flat-rolled products of alloy steel other than stainless steel, simply hot-rolled, of a thickness of >= 4,75 mm, of a width of < 600 mm (excl. of tool steel, silicon-electrical steel or high speed steel)	0.00%	EIF	
7226.91.99	Flat-rolled products of alloy steel other than stainless steel, simply hot-rolled, of a thickness of < 4,75 mm, of a width of < 600 mm (excl. of tool steel, silicon-electrical steel or high speed steel)	0.00%	EIF	
7226.92.00	Flat-rolled products of alloy steel other than stainless, of a width of < 600 mm, not further worked than cold-rolled "cold-reduced" (excl. products of high-speed steel or silicon-electrical steel)	0.00%	EIF	
7226.99.10	Flat-rolled products of alloy steel other than stainless, of a width of < 600 mm, hot-rolled or cold-rolled "cold-reduced" and electrolytically plated or coated with zinc (excl. products of high-speed steel or silicon-electrical steel)	0.00%	EIF	
7226.99.30	Flat-rolled products of alloy steel other than stainless, of a width of < 600 mm, hot-rolled or cold-rolled "cold-reduced" and plated or coated with zinc (excl. electrolytically plated or coated, and products of high-speed steel or silicon-electrical steel)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7226.99.70	Flat-rolled products of alloy steel other than stainless, of a width of < 600 mm, hot-rolled or cold-rolled "cold-reduced" and further worked (excl. plated or coated with zinc, and products of high-speed steel or silicon-electrical steel)	0.00%	EIF	
7227.10.00	Bars and rods of high-speed steel, hot-rolled, in irregularly wound coils	0.00%	EIF	
7227.20.00	Bars and rods of silico-manganese steel, hot-rolled, in irregularly wound coils	0.00%	EIF	
7227.90.10	Bars and rods, hot-rolled, of steel containing by weight $\geq 0,0008\%$ of boron with any other element < the minimum content referred to in Note 1 f to this chapter, in irregularly wound coils	0.00%	EIF	
7227.90.50	Bars and rods, hot-rolled, of steel containing by weight 0,9% to 1,15% carbon, 0,5% to 2% of chromium and, if present, $\leq 0,5$ of molybdenum, in irregularly wound coils	0.00%	EIF	
7227.90.95	Bars and rods, hot-rolled, in irregularly wound coils of alloy steel other than stainless (excl. of high-speed steel or silico-manganese steel and bars and rods of subheadings 7227.90.10 and 7227.90.50)	0.00%	EIF	
7228.10.20	Bars and rods of high-speed steel, not further worked than hot-rolled, hot-drawn or extruded, and hot-rolled, hot-drawn or extruded, not further worked than clad (excl. semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	0.00%	EIF	
7228.10.50	Bars and rods of high-speed steel, forged (excl. semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	0.00%	EIF	
7228.10.90	Bars and rods of high-speed steel, not further worked than cold-formed or cold-finished, whether or not further worked, or hot-formed and further worked (excl. forged products, semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7228.20.10	Bars and rods of silico-manganese steel, of rectangular "other than square" cross-section, hot-rolled on four faces (excl. semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	0.00%	EIF	
7228.20.91	Bars and rods of silico-manganese steel, of square or other than rectangular cross-section, not further worked than hot-rolled, hot-drawn or extruded, and hot-rolled, hot-drawn or extruded, not further worked than clad (excl. semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	0.00%	EIF	
7228.20.99	Bars and rods of silico-manganese steel, of square or other than rectangular cross-section, only cold-formed or cold-finished, incl. further worked, or hot-rolled and further worked (excl. hot-rolled, hot drawn or extruded, not further worked than clad, semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	0.00%	EIF	
7228.30.20	Bars and rods of tool steel, only hot-rolled, only hot-drawn or only extruded (excl. semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	0.00%	EIF	
7228.30.41	Bars and rods of steel containing by weight 0,9 to 1,15% of carbon and 0,5 to 2% of chromium, and, if present, <= 0,5% of molybdenum, only hot-rolled, hot-drawn or hot-extruded, of a circular cross-section of a diameter of >= 80 mm (excl. semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	0.00%	EIF	
7228.30.49	Bars and rods of steel containing by weight 0,9 to 1,15% of carbon and 0,5 to 2% of chromium, and, if present, <= 0,5% of molybdenum, only hot-rolled, only hot-drawn or hot-extruded (other than of circular cross-section, of a diameter of >= 80 mm and excl. semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7228.30.61	Bars and rods of alloy steel other than stainless steel, only hot-rolled, hot-drawn or hot-extruded, of circular cross-section, of a diameter of \geq 80 mm (other than of high-speed steel, silico-manganese steel, tool steel, articles of subheading 7228.30.41 and excl. semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	0.00%	EIF	
7228.30.69	Bars and rods of alloy steel other than stainless steel, only hot-rolled, hot-drawn or hot-extruded, of circular cross-section, of a diameter of $<$ 80 mm (other than of high-speed steel, silico-manganese steel, tool steel and articles of subheading 7228.30.49 and excl. semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	0.00%	EIF	
7228.30.70	Bars and rods of alloy steel other than stainless steel, of rectangular "other than square" cross-section, hot-rolled on four faces (other than of high-speed steel, silico-manganese steel, tool steel, articles of subheading 7228.30.41 and 7228.30.49 and excl. semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	0.00%	EIF	
7228.30.89	Bars and rods of alloy steel other than stainless steel, only hot-rolled, hot-drawn or hot-extruded, of other than rectangular [other than square] cross-section, rolled on four faces, or of circular cross-section (other than of high-speed steel, silico-manganese steel, tool steel, articles of subheading 7228.30.49 and excl. semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	0.00%	EIF	
7228.40.10	Bars and rods of tool steel, only forged (excl. semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	0.00%	EIF	
7228.40.90	Bars and rods of alloy steel, other than stainless steel, only forged (excl. of high-speed steel, silico-manganese steel, tool steel, semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7228.50.20	Bars and rods of tool steel, only cold-formed or cold-finished (excl. semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	0.00%	EIF	
7228.50.40	Bars and rods of steel containing 0,9% to 1,15% of carbon, 0,5% to 2% of chromium and, if present <= 0,5% of molybdenum, only cold-formed or cold-finished (excl. semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	0.00%	EIF	
7228.50.61	Bars and rods of alloy steel, other than stainless steel, not further worked than cold-formed or cold-finished, of circular cross-section, of a diameter of >= 80 mm (excl. of high-speed steel, silico-manganese steel, tool steel, articles of subheading 7228.50.40, semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	0.00%	EIF	
7228.50.69	Bars and rods of alloy steel, other than stainless steel, not further worked than cold-formed or cold-finished, of circular cross-section, of a diameter of < 80 mm (excl. of high-speed steel, silico-manganese steel, tool steel, articles of subheading 7228.50.40, semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	0.00%	EIF	
7228.50.80	Bars and rods of alloy steel, other than stainless steel, not further worked than cold-formed or cold-finished (excl. of circular cross-section and products of high-speed steel, silico-manganese steel, tool steel, articles of subheading 7228.50.40, semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	0.00%	EIF	
7228.60.20	Bars and rods of tool steel, cold-formed or cold-finished and further worked or hot-formed and further worked (excl. semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7228.60.80	Bars and rods of alloy steel, other than stainless steel, cold-formed or cold-finished and further worked or hot-formed and further worked (excl. bars and rods of high-speed steel, silico-manganese steel or tool steel, semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	0.00%	EIF	
7228.70.10	Angles, shapes and sections of alloy steel other than stainless, not further worked than hot-rolled, hot-drawn or extruded	0.00%	EIF	
7228.70.90	Angles, shapes and sections of alloy steel other than stainless, n.e.s. (excl. products not further worked than hot-rolled, hot-drawn or extruded)	0.00%	EIF	
7228.80.00	Hollow drill bars and rods, of alloy or non-alloy steel	0.00%	EIF	
7229.20.00	Wire of silico-manganese steel, in coils (excl. bars and rods)	0.00%	EIF	
7229.90.20	Wire of high-speed steel, in coils (excl. bars and rods)	0.00%	EIF	
7229.90.50	Wire of steel containing by weight 0,9% to 1,1% of carbon, 0,5% to 2% of chromium and, if present, <= 0,5% of molybdenum, in coils (excl. rolled bars and rods)	0.00%	EIF	
7229.90.90	Wire of alloy steel other than stainless, in coils (excl. rolled bars and rods, wire of high-speed steel or silico-manganese steel and articles of subheading 7229.90.50)	0.00%	EIF	
7301.10.00	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements	0.00%	EIF	
7301.20.00	Angles, shapes and sections, of iron or steel, welded	0.00%	EIF	
7302.10.10	Current-conducting rails of iron or steel, with parts of non-ferrous metal, for railway or tramway track (excl. check-rails)	0.00%	EIF	
7302.10.22	Vignole rails of iron or steel, for railway or tramway track, new, of a weight of >= 36 kg/m	0.00%	EIF	
7302.10.28	Vignole rails of iron or steel, for railway or tramway track, new, of a weight of < 36 kg/m	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7302.10.40	Grooved rails of iron or steel, for railway or tramway track, new	0.00%	EIF	
7302.10.50	Rails of iron or steel, for railway or tramway track, new (excl. vignole rails, grooved rails, and current-conducting rails with parts of non-ferrous metal)	0.00%	EIF	
7302.10.90	Rails of iron or steel, for railway or tramway track, used (excl. current-conducting rails with parts of non-ferrous metal)	0.00%	EIF	
7302.30.00	Switch blades, crossing frogs, point rods and other crossing pieces, for railway or tramway track, of iron or steel	0.00%	EIF	
7302.40.00	Fish-plates and sole plates of iron or steel, for railways or tramways	0.00%	EIF	
7302.90.00	Sleepers "cross-ties", check-rails, rack rails, chairs, chair wedges, rail clips, bedplates and ties and other specialised material for the jointing or fixing of railway or tramway track, of iron or steel (excl. rails, switch blades, crossing frogs, point rods and other crossing pieces, and fish-plates and sole plates)	0.00%	EIF	
7303.00.10	Tubes and pipes of a kind used in pressure systems, of cast iron	0.00%	EIF	
7303.00.90	Tubes, pipes and hollow profiles, of cast iron (excl. products of a kind used in pressure systems)	0.00%	EIF	
7304.11.00	Line pipe of a kind used for oil or gas pipelines, seamless, of stainless steel	0.00%	EIF	
7304.19.10	Line pipe of a kind used for oil or gas pipelines, seamless, of iron or steel, of an external diameter of $\leq 168,3$ mm (excl. products of stainless steel or of cast iron)	0.00%	EIF	
7304.19.30	Line pipe of a kind used for oil or gas pipelines, seamless, of iron or steel, of an external diameter of $> 168,3$ mm but $\leq 406,4$ mm (excl. products of stainless steel or of cast iron)	0.00%	EIF	
7304.19.90	Line pipe of a kind used for oil or gas pipelines, seamless, of iron or steel, of an external diameter of $> 406,4$ mm (excl. products of stainless steel or of cast iron)	0.00%	EIF	
7304.22.00	Drill pipe, seamless, of stainless steel, of a kind used in drilling for oil or gas	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7304.23.00	Drill pipe, seamless, of a kind used in drilling for oil or gas, of iron or steel (excl. products of stainless steel or of cast iron)	0.00%	EIF	
7304.24.00	Casing and tubing, seamless, of a kind used for drilling for oil or gas, of stainless steel	0.00%	EIF	
7304.29.10	Casing and tubing of a kind used for drilling for oil or gas, seamless, of iron or steel, of an external diameter $\leq 168,3$ mm (excl. products of cast iron)	0.00%	EIF	
7304.29.30	Casing and tubing of a kind used for drilling for oil or gas, seamless, of iron or steel, of an external diameter $> 168,3$ mm, but $\leq 406,4$ mm (excl. products of cast iron)	0.00%	EIF	
7304.29.90	Casing and tubing of a kind used for drilling for oil or gas, seamless, of iron or steel, of an external diameter $> 406,4$ mm (excl. products of cast iron)	0.00%	EIF	
7304.31.20	Precision tubes, seamless, of circular cross-section, of iron or non-alloy steel, cold-drawn or cold-rolled "cold-reduced" (excl. line pipe of a kind used for oil or gas pipelines or casing and tubing of a kind used for drilling for oil or gas)	0.00%	EIF	
7304.31.80	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of iron or non-alloy steel, cold-drawn or cold-rolled "cold-reduced" (excl. cast iron products, line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used for drilling for oil or gas and precision tubes)	0.00%	EIF	
7304.39.10	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of iron or non-alloy steel, not cold-drawn or cold-rolled "cold-reduced", unworked, straight and of uniform wall-thickness, for use solely in the manufacture of tubes and pipes with other cross-sections and wall-thicknesses (excl. cast iron products)	0.00%	EIF	
7304.39.52	Threaded or threadable tubes "gas pipe", seamless, of iron or non-alloy steel, plated or coated with zinc (excl. cast iron products)	0.00%	EIF	
7304.39.58	Threaded or threadable tubes "gas pipe", seamless, of iron or non-alloy steel (excl. cast iron products and products plated or coated with zinc)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7304.39.92	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of iron or non-alloy steel, not cold-drawn or cold-rolled (cold-reduced), of an external diameter of <= 168,3 mm (excl. cast iron products, line pipe of a kind used for oil or gas pipelines, casing, tubing and drill pipe of a kind used in drilling for oil or gas and tubes, pipes and hollow profiles of subheadings 7304 39 10 to 7304 39 58)	0.00%	EIF	
7304.39.93	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of iron or non-alloy steel, not cold-drawn or cold-rolled (cold-reduced), of an external diameter of > 168,3 mm but <= 406,4 mm (excl. cast iron products, line pipe of a kind used for oil or gas pipelines, casing, tubing and drill pipe of a kind used for drilling for oil or gas and tubes, pipes and hollow profiles of subheadings 7304 39 10 to 7304 39 58)	0.00%	EIF	
7304.39.98	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of iron or non-alloy steel, not cold-drawn or cold-rolled "cold-reduced", of an external diameter of > 406,4 mm (excl. cast iron products, line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used for drilling for oil or gas and tubes, pipes and hollow profiles of heading 7304.39.52 and 7304.39.58)	0.00%	EIF	
7304.41.00	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of stainless steel, cold-drawn or cold-rolled "cold-reduced" (excl. line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used for drilling for oil or gas)	0.00%	EIF	
7304.49.10	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of stainless steel, not cold-drawn or cold-rolled "cold-reduced", unworked, straight and of uniform wall-thickness, for use solely in the manufacture of tubes and pipes with other cross-sections and wall-thicknesses	0.00%	EIF	
7304.49.93	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of stainless steel, not cold-drawn or cold-rolled "cold-reduced", of an external diameter of <= 168,3 mm (excl. line pipe of a kind used for oil or gas pipelines, casing and	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	tubing of a kind used for drilling for oil or gas and tubes, pipes and hollow profiles of heading 7304.49.10)			
7304.49.95	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of stainless steel, not cold-drawn or cold-rolled "cold-reduced", of an external diameter of > 168,3 mm but <= 406,4 mm (excl. line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used for drilling for oil or gas and tubes, pipes and hollow profiles of heading 7304.49.10)	0.00%	EIF	
7304.49.99	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of stainless steel, not cold-drawn or cold-rolled "cold-reduced", of an external diameter of > 406,4 mm (excl. line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used for drilling for oil or gas and tubes, pipes and hollow profiles of heading 7304.49.10)	0.00%	EIF	
7304.51.12	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of alloy steel other than stainless, cold-drawn or cold-rolled "cold-reduced", straight and of uniform wall-thickness, containing by weight >= 0,9% but <= 1,15% carbon and >= 0,5% but <= 2% chrome, whether or not containing by weight <= 0,5% molybdenum, of a length of <= 0,5 m (excl. tubes, pipes and hollow profiles of subheadings 7304 19 to 7304 29)	0.00%	EIF	
7304.51.18	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of alloy steel other than stainless, cold-drawn or cold-rolled "cold-reduced", straight and of uniform wall-thickness, containing by weight >= 0,9% but <= 1,15% carbon and >= 0,5% but <= 2% chrome, whether or not containing by weight <= 0,5% molybdenum, of a length of > 0,5 m (excl. tubes, pipes and hollow profiles of subheadings 7304 19 to 7304 29)	0.00%	EIF	
7304.51.81	Precision tubes, seamless, of circular cross-section, of alloy steel other than stainless, cold-drawn or cold-rolled "cold-reduced" (excl. line pipe of a kind used	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	for oil or gas pipelines, casing and tubing of a kind used for drilling for oil and tubes, and pipes and hollow profiles, straight and of uniform wall-thickness, containing by weight $\geq 0,9\%$ but $\leq 1,15\%$ carbon and $\geq 0,5\%$ but $\leq 2\%$ chrome, whether or not containing by weight $\leq 0,5\%$ molybdenum)			
7304.51.89	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of alloy steel other than stainless, not cold-drawn or cold-rolled "cold-reduced" (excl. line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used for drilling for oil, precision tubes, and , pipes and hollow profiles, straight and of uniform wall-thickness, containing by weight $\geq 0,9\%$ but $\leq 1,15\%$ carbon and $\geq 0,5\%$ but $\leq 2\%$ chrome, whether or not containing by weight $\leq 0,5\%$ molybdenum)	0.00%	EIF	
7304.59.10	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of alloy steel other than stainless, not cold-drawn or cold-rolled "cold-reduced", unworked, straight and of uniform wall-thickness, for use solely in the manufacture of tubes and pipes with other cross-sections and wall-thicknesses	0.00%	EIF	
7304.59.32	Tubes, pipes and hollow profiles of alloy steel (excl. stainless), seamless, of circular cross-section (not cold-drawn or cold-rolled), straight and of uniform wall-thickness, of a length $\leq 0,5$ m, containing by weight $\geq 0,9\%$ but $\leq 1,15\%$ carbon and $\geq 0,5\%$ but $\leq 2\%$ chrome, whether or not containing by weight $\leq 0,5\%$ molybdenum (excl. tubes, pipes and hollow profiles of subheadings 7304 19 to 7304 29 and 7304 59 10)	0.00%	EIF	
7304.59.38	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of alloy steel (excl. stainless) (not cold-drawn or cold-rolled) straight and of uniform wall-thickness, containing by weight $\geq 0,9\%$ but $\leq 1,15\%$ carbon and $\geq 0,5\%$ but $\leq 2\%$ chrome, whether or not containing by weight $\leq 0,5\%$ molybdenum, of a length of $> 0,5$ m (excl. tubes, pipes and hollow profiles of subheadings 7304 19 to 7304 29 and 7304 59 10)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7304.59.92	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of alloy steel other than stainless, not cold-drawn or cold-rolled "cold-reduced", of an external diameter of $\leq 168,3$ mm (excl. line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used for drilling for oil or gas and tubes, pipes and hollow profiles of heading 7304.59.10 to 7304.59.38)	0.00%	EIF	
7304.59.93	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of alloy steel other than stainless, not cold-drawn or cold-rolled "cold-reduced", of an external diameter of $> 168,3$ mm but $\leq 406,4$ mm (excl. line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used for drilling for oil or gas and tubes, pipes and hollow profiles of heading 7304.59.10 to 7304.59.38)	0.00%	EIF	
7304.59.99	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of alloy steel other than stainless, not cold-drawn or cold-rolled "cold-reduced", of an external diameter of $> 406,4$ mm (excl. line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used for drilling for oil or gas and tubes, pipes and hollow profiles of heading 7304.59.10 to 7304.59.38)	0.00%	EIF	
7304.90.00	Tubes, pipes and hollow profiles, seamless, of non-circular cross-section, of iron or steel (excl. products of cast iron)	0.00%	EIF	
7305.11.00	Line pipe of a kind used for oil or gas pipelines, having circular cross-sections and an external diameter of $> 406,4$ mm, of iron or steel, longitudinally submerged arc welded	0.00%	EIF	
7305.12.00	Line pipe of a kind used for oil or gas pipelines, having circular cross-sections and an external diameter of $> 406,4$ mm, of iron or steel, longitudinally arc welded (excl. products longitudinally submerged arc welded)	0.00%	EIF	
7305.19.00	Line pipe of a kind used for oil or gas pipelines, having circular cross-sections and an external diameter of $> 406,4$ mm, of flat-rolled products of iron or steel (excl. products longitudinally arc welded)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7305.20.00	Casing of a kind used in drilling for oil or gas, having circular cross-sections and an external diameter of > 406,4 mm, of flat-rolled products of iron or steel	0.00%	EIF	
7305.31.00	Tubes and pipes having circular cross-sections and an external diameter of > 406,4 mm, of iron or steel, longitudinally welded (excl. products of a kind used for oil or gas pipelines or of a kind used in drilling for oil or gas)	0.00%	EIF	
7305.39.00	Tubes and pipes having circular cross-sections and an external diameter of > 406,4 mm, of iron or steel, welded (excl. products longitudinally welded or of a kind used for oil or gas pipelines or of a kind used in drilling for oil or gas)	0.00%	EIF	
7305.90.00	Tubes and pipes having circular cross-sections and an external diameter of > 406,4 mm, of flat-rolled products of iron or steel, welded (excl. welded products or products of a kind used for oil or gas pipelines or of a kind used in drilling for oil or gas)	0.00%	EIF	
7306.11.10	Line pipe of a kind used for oil or gas pipelines, longitudinally welded, of flat-rolled products of stainless steel, of an external diameter of <= 406,4 mm	0.00%	EIF	
7306.11.90	Line pipe of a kind used for oil or gas pipelines, spirally welded, of flat-rolled products of stainless steel, of an external diameter of <= 406,4 mm	0.00%	EIF	
7306.19.10	Line pipe of a kind used for oil or gas pipelines, longitudinally welded, of flat-rolled products of iron or steel (excl. products of stainless steel or of cast iron)	0.00%	EIF	
7306.19.90	Line pipe of a kind used for oil or gas pipelines, spirally welded, of flat-rolled products of iron or steel, of an external diameter of <= 406,4 mm (excl. products of stainless steel or of cast iron)	0.00%	EIF	
7306.21.00	Casing and tubing of a kind used in drilling for oil or gas, welded, of flat-rolled products of stainless steel, of an external diameter of <= 406,4 mm	0.00%	EIF	
7306.29.00	Casing and tubing of a kind used in drilling for oil or gas, welded, of flat-rolled products of iron or steel, of an external diameter of <= 406,4 mm (excl. products of stainless steel or of cast iron)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7306.30.11	Precision tubes, welded, of circular cross-section, of iron or non-alloy steel, with a wall thickness of ≤ 2 mm	0.00%	EIF	
7306.30.19	Precision tubes, welded, of circular cross-section, of iron or non-alloy steel, with a wall thickness of > 2 mm	0.00%	EIF	
7306.30.41	Threaded or threadable tubes "gas pipe", welded, of circular cross-section, of iron or non-alloy steel, plated or coated with zinc	0.00%	EIF	
7306.30.49	Threaded or threadable tubes "gas pipe", welded, of circular cross-section, of iron or non-alloy steel (excl. products plated or coated with zinc)	0.00%	EIF	
7306.30.72	Other tubes, pipes and hollow profiles, welded, of circular cross-section, of iron or non-alloy steel, of an external diameter of $\leq 168,3$ mm, plated or coated with zinc (excl. line pipe of a kind used for oil or gas pipelines or casing and tubing of a kind used in drilling for oil or gas)	0.00%	EIF	
7306.30.77	Other tubes, pipes and hollow profiles, welded, of circular cross-section, of iron or non-alloy steel of an external diameter of $\leq 168,3$ mm (excl. plated or coated with zinc and line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used in drilling for oil or gas, precision tubes and threaded or threadable tubes "gas pipe")	0.00%	EIF	
7306.30.80	Tubes, pipes and hollow profiles, welded, having a circular cross-section, of iron or steel, of an external diameter of $> 168,3$ mm but $\leq 406,4$ mm (excl. line pipe of a kind used for oil or gas pipelines or casing and tubing of a kind used in drilling for oil or gas, or precision steel tubes, electrical conduit tubes or threaded or threadable tubes "gas pipe")	0.00%	EIF	
7306.40.20	Tubes, pipes and hollow profiles, welded, of circular cross-section, of stainless steel, cold-drawn or cold-rolled "cold-reduced" (excl. products having internal and external circular cross-sections and an external diameter of $> 406,4$ mm, and line	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	pipe of a kind used for oil or gas pipelines or casing and tubing of a kind used in drilling for oil or gas)			
7306.40.80	Tubes, pipes and hollow profiles, welded, of circular cross-section, of stainless steel (excl. products cold-drawn or cold-rolled "cold-reduced", tubes and pipes having internal and external circular cross-sections and an external diameter of > 406,4 mm, and line pipe of a kind used for oil or gas pipelines or casing and tubing of a kind used in drilling for oil or gas)	0.00%	EIF	
7306.50.20	Precision steel tubes, welded, of circular cross-section, of alloy steel other than stainless	0.00%	EIF	
7306.50.80	Tubes, pipes and hollow profiles, welded, of circular cross-section, of alloy steel other than stainless (excl. tubes and pipes having internal and external circular cross-sections and an external diameter of > 406,4 mm, and line pipe of a kind used for oil or gas pipelines or casing and tubing of a kind used in drilling for oil or gas, and precision steel tubes)	0.00%	EIF	
7306.61.10	Tubes and pipes and hollow profiles, welded, of square or rectangular cross-section, of stainless steel	0.00%	EIF	
7306.61.92	Tubes and pipes and hollow profiles, welded, of square or rectangular cross-section, of iron or steel other than stainless steel, with a wall thickness of <= 2 mm	0.00%	EIF	
7306.61.99	Tubes and pipes and hollow profiles, welded, of square or rectangular cross-section, of iron or steel other than stainless steel, with a wall thickness of > 2 mm	0.00%	EIF	
7306.69.10	Tubes, pipes and hollow profiles, welded, of non-circular cross-section, of stainless steel (excl. tubes and pipes having internal and external circular cross-sections and an external diameter of > 406,4 mm, line pipe of a kind used for oil or gas pipelines or casing and tubing of a kind used in drilling for oil or gas, and tubes and pipes and hollow profiles of square or rectangular cross-section)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7306.69.90	Tubes, pipes and hollow profiles, welded, of non-circular cross-section, of iron or steel other than stainless steel (excl. tubes and pipes having internal and external circular cross-sections and an external diameter of > 406,4 mm, line pipe of a kind used for oil or gas pipelines or casing and tubing of a kind used in drilling for oil or gas, and tubes and pipes and hollow profiles of square or rectangular cross-section)	0.00%	EIF	
7306.90.00	Tubes, pipes and hollow profiles "e.g., open seam, riveted or similarly closed", of iron or steel (excl. of cast iron, seamless or welded tubes and pipes and tubes and pipes having internal and external circular cross-sections and an external diameter of > 406,4 mm)	0.00%	EIF	
7307.11.10	Tube or pipe fittings of non-malleable cast iron, of a kind used in pressure systems	0.00%	EIF	
7307.11.90	Tube or pipe fittings of non-malleable cast iron (excl. products of a kind used in pressure systems)	0.00%	EIF	
7307.19.10	Tube or pipe fittings of cast iron (excl. of non-malleable)	0.00%	EIF	
7307.19.90	Cast tube or pipe fittings of steel	0.00%	EIF	
7307.21.00	Flanges of stainless steel (excl. cast products)	0.00%	EIF	
7307.22.10	Sleeves, of stainless steel, threaded (excl. cast products)	0.00%	EIF	
7307.22.90	Elbows and bends, of stainless steel, threaded (excl. cast products)	0.00%	EIF	
7307.23.10	Butt welding elbows and bends of stainless steel (excl. cast products)	0.00%	EIF	
7307.23.90	Butt welding tube or pipe fittings of stainless steel (excl. cast products and elbows and bends)	0.00%	EIF	
7307.29.10	Threaded tube or pipe fittings of stainless steel (excl. cast products, flanges, elbows, bends and sleeves)	0.00%	EIF	
7307.29.80	Tube or pipe fittings of stainless steel (excl. cast, threaded, butt welding fittings and flanges)	0.00%	EIF	
7307.91.00	Flanges of iron or steel (excl. cast or stainless products)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7307.92.10	Sleeves of iron or steel, threaded (excl. cast or of stainless steel)	0.00%	EIF	
7307.92.90	Elbows and bends, of iron or steel, threaded (excl. cast or of stainless steel)	0.00%	EIF	
7307.93.11	Butt welding elbows and bends, of iron or steel, with greatest external diameter <= 609,6 mm (excl. cast iron or stainless steel products)	0.00%	EIF	
7307.93.19	Butt welding fittings of iron or steel, with greatest external diameter <= 609,6 mm (excl. cast iron or stainless steel products, elbows, bends and flanges)	0.00%	EIF	
7307.93.91	Butt welding elbows and bends, of iron or steel, with greatest external diameter > 609,6 mm (excl. cast iron or stainless steel products)	0.00%	EIF	
7307.93.99	Butt welding fittings of iron or steel, with greatest external diameter > 609,6 mm (excl. cast iron or stainless steel products, elbows, bends and flanges)	0.00%	EIF	
7307.99.10	Threaded tube or pipe fittings, of iron or steel (excl. cast iron or stainless steel products, flanges, elbows, bends and sleeves)	0.00%	EIF	
7307.99.80	Tube or pipe fittings, of iron or steel (excl. of cast iron or stainless steel, threaded, butt welding fittings, and flanges)	0.00%	EIF	
7308.10.00	Bridges and bridge-sections, of iron or steel	0.00%	EIF	
7308.20.00	Towers and lattice masts, of iron or steel	0.00%	EIF	
7308.30.00	Doors, windows and their frames and thresholds for doors, of iron or steel	0.00%	EIF	
7308.40.00	Equipment for scaffolding, shuttering, propping or pit-propping (excl. composite sheetpiling products and formwork panels for poured-in-place concrete, which have the characteristics of moulds)	0.00%	EIF	
7308.90.51	Panels comprising two walls of profiled "ribbed" sheet, of iron or steel, with an insulating core	0.00%	EIF	
7308.90.59	Structures and parts of structures, of iron or steel, solely or principally of sheet, n.e.s. (excl. doors and windows and their frames, and panels comprising two walls of profiled "ribbed" sheet, of iron or steel, with an insulating core)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7308.90.98	Structures and parts of structures of iron or steel, n.e.s. (excl. bridges and bridge-sections; towers; lattice masts; doors, windows and their frames and thresholds; equipment for scaffolding, shuttering, propping or pit-propping, and products made principally of sheet)	0.00%	EIF	
7309.00.10	Reservoirs, tanks, vats and similar containers, of iron or steel, for gases other than compressed or liquefied gas, of a capacity of > 300 l (excl. containers fitted with mechanical or thermal equipment and containers specifically constructed or equipped for one or more types of transport)	0.00%	EIF	
7309.00.30	Reservoirs, tanks, vats and similar containers, of iron or steel, for liquids, lined or heat-insulated and of a capacity of > 300 l (excl. containers fitted with mechanical or thermal equipment and containers specifically constructed or equipped for one or more types of transport)	0.00%	EIF	
7309.00.51	Reservoirs, tanks, vats and similar containers, of iron or steel, for liquids, of a capacity of > 100.000 l (excl. containers lined or heat-insulated or fitted with mechanical or thermal equipment and containers specifically constructed or equipped for one or more types of transport)	0.00%	EIF	
7309.00.59	Reservoirs, tanks, vats and similar containers, of iron or steel, for liquids, of a capacity of <= 100.000 l but > 300 l (excl. containers lined or heat-insulated or fitted with mechanical or thermal equipment and containers specifically constructed or equipped for one or more types of transport)	0.00%	EIF	
7309.00.90	Reservoirs, tanks, vats and similar containers, of iron or steel, for solids, of a capacity of > 300 l (excl. containers lined or heat-insulated or fitted with mechanical or thermal equipment and containers specifically constructed or equipped for one or more types of transport)	0.00%	EIF	
7310.10.00	Tanks, casks, drums, cans, boxes and similar containers, of iron or steel, for any material, of a capacity of >= 50 l but <= 300 l, n.e.s. (excl. containers for	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	compressed or liquefied gas, or containers fitted with mechanical or thermal equipment)			
7310.21.11	Cans of iron or steel, of a capacity of < 50 l, which are to be closed by soldering or crimping, of a kind used for preserving food	0.00%	EIF	
7310.21.19	Cans of iron or steel, of a capacity of < 50 l, which are to be closed by soldering or crimping, of a kind used for preserving drink	0.00%	EIF	
7310.21.91	Cans of iron or steel, of a capacity of < 50 l, which are to be closed by soldering or crimping, of a wall thickness of < 0,5 mm (excl. cans for compressed or liquefied gas, and cans of a kind used for preserving food and drink)	0.00%	EIF	
7310.21.99	Cans of iron or steel, of a capacity of < 50 l, which are to be closed by soldering or crimping, of a wall thickness of >= 0,5 mm (excl. cans for compressed or liquefied gas, and cans of a kind used for preserving food and drink)	0.00%	EIF	
7310.29.10	Tanks, casks, drums, cans, boxes and similar containers, of iron or steel, for any material, of a capacity of < 50 l and of a wall thickness of < 0,5 mm, n.e.s. (excl. containers for compressed or liquefied gas, or containers fitted with mechanical or thermal equipment, and cans which are to be closed by soldering or crimping)	0.00%	EIF	
7310.29.90	Tanks, casks, drums, cans, boxes and similar containers, of iron or steel, for any material, of a capacity of < 50 l and of a wall thickness of >= 0,5 mm, n.e.s. (excl. containers for compressed or liquefied gas, or containers fitted with mechanical or thermal equipment, and cans which are to be closed by soldering or crimping)	0.00%	EIF	
7311.00.11	Containers of iron or steel, seamless, for compressed or liquefied gas, for a pressure >= 165 bar, of a capacity < 20 l (excl. containers specifically constructed or equipped for one or more types of transport)	2.00%	EIF	
7311.00.13	Containers of iron or steel, seamless, for compressed or liquefied gas, for a pressure >= 165 bar, of a capacity >= 20 l to <= 50 l (excl. containers specifically constructed or equipped for one or more types of transport)	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7311.00.19	Containers of iron or steel, seamless, for compressed or liquefied gas, for a pressure \geq 165 bar, of a capacity $>$ 50 l (excl. containers specifically constructed or equipped for one or more types of transport)	2.00%	EIF	
7311.00.30	Containers of iron or steel, seamless, for compressed or liquefied gas, for a pressure $<$ 165 bar (excl. containers specifically constructed or equipped for one or more types of transport)	2.00%	EIF	
7311.00.91	Containers of iron or steel, seamless, for compressed or liquefied gas, of a capacity of $<$ 1.000 l (excl. seamless containers and containers specifically constructed or equipped for one or more types of transport)	2.00%	EIF	
7311.00.99	Containers of iron or steel, seamless, for compressed or liquefied gas, of a capacity of \geq 1.000 l (excl. seamless containers and containers specifically constructed or equipped for one or more types of transport)	2.00%	EIF	
7312.10.20	Stranded wire, ropes and cables, of stainless steel (excl. electrically insulated products and twisted fencing wire and barbed wire)	0.00%	EIF	
7312.10.41	Stranded wire, ropes and cables, of iron or steel other than stainless steel, with a maximum cross-sectional dimension of \leq 3 mm, plated or coated with copper-zinc alloys "brass" (other than electrically insulated, and twisted fencing and barbed wire)	0.00%	EIF	
7312.10.49	Stranded wire, ropes and cables, of iron or steel other than stainless steel, with a maximum cross-sectional dimension of \leq 3 mm (excl. electrically insulated, twisted fencing and barbed wire, and plated or coated with copper-zinc alloys [brass])	0.00%	EIF	
7312.10.61	Stranded wire, of iron or steel other than stainless, uncoated, with a maximum cross-sectional dimension of $>$ 3 mm (excl. electrically insulated products and twisted fencing wire and barbed wire)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7312.10.65	Stranded wire, of iron or steel other than stainless, with a maximum cross-sectional dimension of > 3 mm, plated or coated with zinc (excl. electrically insulated products and twisted fencing wire and barbed wire)	0.00%	EIF	
7312.10.69	Stranded wire, of iron or steel other than stainless, with a maximum cross-sectional dimension of > 3 mm, coated (excl. electrically insulated products and twisted fencing wire and barbed wire, and stranded wire plated or coated with zinc)	0.00%	EIF	
7312.10.81	Ropes and cables, incl. locked-coil ropes, of iron or steel other than stainless steel, with a maximum cross-sectional dimension of > 3 mm but <= 12 mm, uncoated or only zinc-plated or zinc-coated (other than electrically insulated, fencing and barbed wire)	0.00%	EIF	
7312.10.83	Ropes and cables, incl. locked-coil ropes, of iron or steel other than stainless steel, with a maximum cross-sectional dimension of > 12 mm but <= 24 mm, uncoated or only zinc-plated or zinc-coated (other than electrically insulated, twisted fencing and barbed wire)	0.00%	EIF	
7312.10.85	Ropes and cables, incl. locked-coil ropes, of iron or steel other than stainless steel, with a maximum cross-sectional dimension of > 24 mm but <= 48 mm, uncoated or only zinc-plated or zinc-coated (other than electrically insulated, twisted fencing and barbed wire)	0.00%	EIF	
7312.10.89	Ropes and cables, incl. locked-coil ropes, of iron or steel other than stainless steel, with a maximum cross-sectional dimension of > 48 mm, uncoated or only zinc-plated or zinc-coated (other than electrically insulated, twisted fencing and barbed wire)	0.00%	EIF	
7312.10.98	Ropes and cables, incl. locked-coil ropes, of iron or steel other than stainless, with a maximum cross-sectional dimension of > 3 mm (excl. uncoated or only zinc-plated or zinc-coated, electrically insulated products and twisted fencing wire and barbed wire, and ropes and cables plated or coated with zinc)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7312.90.00	Plaited bands, slings and the like, of iron or steel (excl. electrically insulated products)	0.00%	EIF	
7313.00.00	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	0.00%	EIF	
7314.12.00	Endless bands of stainless steel wire, for machinery	0.00%	EIF	
7314.14.00	Woven cloth, incl. endless bands, of stainless steel wire (excl. woven products of metal fibres of a kind used for cladding, lining or similar purposes and endless bands for machinery)	0.00%	EIF	
7314.19.00	Woven cloth, incl. endless bands, of iron or steel wire (excl. stainless and woven products of metal fibres of a kind used for cladding, lining or similar purposes)	0.00%	EIF	
7314.20.10	Grill, netting and fencing, welded at the intersection, having a mesh size of ≥ 100 cm ² , of ribbed iron or steel wire of a maximum cross-sectional dimension of ≥ 3 mm	0.00%	EIF	
7314.20.90	Grill, netting and fencing, welded at the intersection, having a mesh size of ≥ 100 cm ² , of iron or steel wire, the constituent material of which having a maximum cross-sectional dimension of ≥ 3 mm (other than of ribbed wire)	0.00%	EIF	
7314.31.00	Grill, netting and fencing, of iron or steel wire, welded at the intersection, plated or coated with zinc (excl. products of wire with a maximum cross-sectional dimension of ≥ 3 mm and having a mesh size of ≥ 100 cm ²)	0.00%	EIF	
7314.39.00	Grill, netting and fencing, of iron or steel wire, welded at the intersection (excl. products of wire with a maximum cross-sectional dimension of ≥ 3 mm and having a mesh size of ≥ 100 cm ² , and grill, netting and fencing plated or coated with zinc)	0.00%	EIF	
7314.41.00	Grill, netting and fencing, of iron or steel wire, not welded at the intersection, plated or coated with zinc	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7314.42.00	Grill, netting and fencing, of iron or steel wire, not welded at the intersection, coated with plastics	0.00%	EIF	
7314.49.00	Grill, netting and fencing, of iron or steel wire, not welded at the intersection (excl. plated or coated with zinc or coated with plastics)	0.00%	EIF	
7314.50.00	Expanded metal, of iron or steel	0.00%	EIF	
7315.11.10	Roller chain of iron or steel, of a kind used for cycles and motorcycles	0.00%	EIF	
7315.11.90	Roller chain of iron or steel (excl. roller chain of a kind used for cycles and motorcycles)	0.00%	EIF	
7315.12.00	Articulated link chain of iron or steel (excl. roller chain)	0.00%	EIF	
7315.19.00	Parts of articulated link chain, of iron or steel	0.00%	EIF	
7315.20.00	Skid chain for motor vehicles, of iron or steel	0.00%	EIF	
7315.81.00	Stud-link of iron or steel	0.00%	EIF	
7315.82.00	Welded link chain of iron or steel (excl. articulated link chain, skid chain and stud-link chain)	0.00%	EIF	
7315.89.00	Chain of iron or steel (excl. articulated link chain, skid chain, stud-link chain, welded link chain and parts thereof; watch chains, necklace chains and the like, cutting and saw chain, skid chain, scraper chain for conveyors, toothed chain for textile machinery and the like, safety devices with chains for securing doors, and measuring chains)	0.00%	EIF	
7315.90.00	Parts of skid chain, stud-link chain and other chains of heading 7315 (excl. articulated link chain)	0.00%	EIF	
7316.00.00	Anchors, grapnels and parts thereof, of iron or steel	0.00%	EIF	
7317.00.20	Nails of iron or steel wire, in strips or coils	0.00%	EIF	
7317.00.60	Nails, tacks, corrugated nails, staples and similar articles, of iron or steel wire (excl. nails in strips or coils, and staples in strips)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7317.00.80	Nails, tacks, drawing pins, corrugated nails, staples and similar articles, of iron or steel (excl. cold-pressed from wire, and staples in strips)	0.00%	EIF	
7318.11.00	Coach screws of iron or steel	0.00%	EIF	
7318.12.10	Wood screws of stainless steel (excl. coach screws)	0.00%	EIF	
7318.12.90	Wood screws of iron or steel other than stainless (excl. coach screws)	0.00%	EIF	
7318.13.00	Screw hooks and screw rings, of iron or steel	0.00%	EIF	
7318.14.10	Self-tapping screws, of iron or steel other than stainless (excl. wood screws)	0.00%	EIF	
7318.14.91	Spaced-thread screws of iron or steel other than stainless	0.00%	EIF	
7318.14.99	Self-tapping screws of iron or steel other than stainless (excl. spaced-thread screws and wood screws)	0.00%	EIF	
7318.15.20	Screws and bolts, of iron or steel "whether or not with their nuts and washers", for fixing railway track construction material (excl. coach screws)	0.00%	EIF	
7318.15.35	Screws and bolts, of stainless steel "whether or not with their nuts and washers", without heads (excl. screws and bolts for fixing railway track construction material)	0.00%	EIF	
7318.15.42	Screws and bolts, of iron or steel other than stainless "whether or not with their nuts and washers", without heads, with a tensile strength of < 800 MPa (excl. screws and bolts for fixing railway track construction material)	0.00%	EIF	
7318.15.48	Screws and bolts, of iron or steel other than stainless "whether or not with their nuts and washers", without heads, with a tensile strength of >= 800 MPa (excl. screws and bolts for fixing railway track construction material)	0.00%	EIF	
7318.15.52	Screws and bolts, of stainless steel "whether or not with their nuts and washers", with slotted or cross-recessed heads (excl. wood screws and self-tapping screws)	0.00%	EIF	
7318.15.58	Screws and bolts, of iron or steel other than stainless "whether or not with their nuts and washers", with slotted or cross-recessed heads (excl. wood screws and self-tapping screws)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7318.15.62	Hexagonal-socket head screws and bolts, of stainless steel "whether or not with their nuts and washers" (excl. wood screws, self-tapping screws and screws and bolts for fixing railway track construction material)	0.00%	EIF	
7318.15.68	Hexagonal-socket head screws and bolts, of iron or steel other than stainless "whether or not with their nuts and washers" (excl. wood screws, self-tapping screws and screws and bolts for fixing railway track construction material)	0.00%	EIF	
7318.15.75	Hexagon screws and bolts, of stainless steel "whether or not with their nuts and washers" (excl. with socket head, wood screws, self-tapping screws and screws and bolts for fixing railway track construction material)	0.00%	EIF	
7318.15.82	Hexagon screws and bolts, of iron or steel other than stainless "whether or not with their nuts and washers", with a tensile strength of < 800 MPa (excl. with socket head, wood screws, self-tapping screws and screws and bolts for fixing railway track construction material)	0.00%	EIF	
7318.15.88	Hexagon screws and bolts, of iron or steel other than stainless "whether or not with their nuts and washers", with a tensile strength of => 800 MPa (excl. with socket head, wood screws, self-tapping screws and screws and bolts for fixing railway track construction material)	0.00%	EIF	
7318.15.95	Screws and bolts, of iron or steel "whether or not with their nuts and washers", with heads (excl. with slotted, cross-recessed or hexagonal head; wood screws, self-tapping screws and screws and bolts for fixing railway track construction material, screw hooks and screw rings)	0.00%	EIF	
7318.16.31	Blind rivet nuts of stainless steel	0.00%	EIF	
7318.16.39	Nuts of stainless steel (excl. blind rivet nuts)	0.00%	EIF	
7318.16.40	Blind rivet nuts of iron or steel other than stainless	0.00%	EIF	
7318.16.60	Self-locking nuts of iron or steel other than stainless	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7318.16.92	Nuts of iron or steel other than stainless, with an inside diameter <= 12 mm (excl. blind rivet nuts and self-locking nuts)	0.00%	EIF	
7318.16.99	Nuts of iron or steel other than stainless, with an inside diameter > 12 mm (excl. blind rivet nuts and self-locking nuts)	0.00%	EIF	
7318.19.00	Threaded articles, of iron or steel, n.e.s.	0.00%	EIF	
7318.21.00	Spring washers and other lock washers, of iron or steel	0.00%	EIF	
7318.22.00	Washers of iron or steel (excl. spring washers and other lock washers)	0.00%	EIF	
7318.23.00	Rivets of iron or steel (excl. tubular and bifurcated rivets for particular uses)	0.00%	EIF	
7318.24.00	Cotters and cotter pins, of iron or steel	0.00%	EIF	
7318.29.00	Non-threaded articles, of iron or steel	0.00%	EIF	
7319.40.00	Safety pins and other pins of iron or steel, n.e.s.	2.00%	EIF	
7319.90.10	Sewing, darning or embroidery needles, for use in the hand, of iron or steel	2.00%	EIF	
7319.90.90	Knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, of iron or steel (excl. sewing, darning or embroidery needles)	2.00%	EIF	
7320.10.11	Laminated leaf-springs and leaves therefor, of iron or steel	0.00%	EIF	
7320.10.19	Leaf-springs and leaves therefor, of iron or steel, hot-worked (excl. laminated)	0.00%	EIF	
7320.10.90	Leaf-springs and leaves therefor, of iron or steel (excl. hot-worked)	0.00%	EIF	
7320.20.20	Helical springs, of iron or steel, hot-worked (excl. flat spiral springs, clock and watch springs, springs for sticks and handles of umbrellas or parasols, and shock absorbers of Section 17)	0.00%	EIF	
7320.20.81	Coil compression springs, of iron or steel	0.00%	EIF	
7320.20.85	Coil tension springs, of iron or steel	0.00%	EIF	
7320.20.89	Helical springs, of iron or steel (excl. hot-worked, coil compression and coil tension springs)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7320.90.10	Flat spiral springs, of iron or steel	0.00%	EIF	
7320.90.30	Discs springs, of iron or steel	0.00%	EIF	
7320.90.90	Springs and leaves for springs, of iron or steel (excl. discs springs, flat spiral springs, helical springs, leaf-springs and leaves therefor, clock and watch springs, springs for sticks and handles of umbrellas or parasols, and shock absorbers and torque rod or torsion bar springs of Section 17)	0.00%	EIF	
7321.11.10	Appliances for baking, frying, grilling and cooking with oven, incl. separate ovens, for domestic use, of iron or steel, for gas fuel or for both gas and other fuels (excl. large cooking appliances)	2.00%	EIF	
7321.11.90	Appliances for baking, frying, grilling and cooking and plate warmers, for domestic use, of iron or steel, for gas fuel or for both gas and other fuels (excl. cooking appliances with oven, separate ovens and large cooking appliances)	2.00%	EIF	
7321.12.00	Appliances for baking, frying, grilling and cooking and plate warmers, for domestic use, of iron or steel, for liquid fuel (excl. large cooking appliances)	2.00%	EIF	
7321.19.00	Appliances for baking, frying, grilling and cooking and plate warmers, for domestic use, of iron or steel, for solid fuel or other non-electric source of energy (excl. liquid or gaseous fuel, and large cooking appliances)	2.00%	EIF	
7321.81.00	Stoves, heaters, grates, fires, wash boilers, braziers and similar appliances, of iron or steel, for gas fuel or for both gas and other fuels (excl. cooking appliances, whether or not with oven, separate ovens, plate warmers, central heating boilers, geysers and hot water cylinders and large cooking appliances)	2.00%	EIF	
7321.82.00	Stoves, heaters, grates, fires, wash boilers, braziers and similar appliances, of iron or steel, for liquid fuel (excl. cooking appliances, whether or not with oven, separate ovens, plate warmers, central heating boilers, geysers, hot water cylinders and large cooking appliances)	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7321.89.00	Stoves, heaters, grates, fires, wash boilers, braziers and similar domestic appliances, of iron or steel, for solid fuel or other non-electric source of energy (excl. liquid or gaseous fuel, and cooking appliances, whether or not with oven, separate ovens, plate warmers, central heating boilers, hot water cylinders and large cooking appliances)	2.00%	EIF	
7321.90.00	Parts of domestic appliances non-electrically heated of heading 7321, n.e.s.	2.00%	EIF	
7322.11.00	Radiators for central heating, non-electrically heated, and parts thereof, of iron or steel (excl. parts, elsewhere specified or included, and central-heating boilers)	2.00%	EIF	
7322.19.00	Radiators for central heating, non-electrically heated, and parts thereof, of iron other than cast iron or steel (excl. parts, elsewhere specified or included, and central-heating boilers)	2.00%	EIF	
7322.90.00	Air heaters and hot-air distributors, incl. distributors which can also distribute fresh or conditioned air, non-electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	2.00%	EIF	
7323.10.00	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel	0.00%	EIF	
7323.91.00	Table, kitchen or other household articles, and parts thereof, of cast iron, not enamelled (excl. cans, boxes and similar containers of heading 7310; waste baskets; shovels, corkscrews and other articles of the nature of a work implement; articles of cutlery, spoons, ladles, forks etc. of heading 8211 to 8215; ornamental articles; sanitary ware)	0.00%	EIF	
7323.92.00	Table, kitchen or other household articles, and parts thereof, of cast iron, enamelled (excl. cans, boxes and similar containers of heading 7310; waste baskets; shovels, corkscrews and other articles of the nature of a work implement; articles of cutlery, spoons, ladles, forks etc. of heading 8211 to 8215; ornamental articles; sanitary ware)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7323.93.00	Table, kitchen or other household articles, and parts thereof, of stainless steel (excl. cans, boxes and similar containers of heading 7310; waste baskets; shovels, corkscrews and other articles of the nature of a work implement; articles of cutlery, spoons, ladles, forks etc. of heading 8211 to 8215; ornamental articles; sanitary ware)	3.20%	EIF	
7323.94.00	Table, kitchen or other household articles, and parts thereof, of iron other than cast iron or steel other than stainless, enamelled (excl. cans, boxes and similar containers of heading 7310; waste baskets; shovels, corkscrews and other articles of the nature of a work implement; articles of cutlery, spoons, ladles, forks etc. of heading 8211 to 8215; ornamental articles; sanitary ware; articles for table use)	0.00%	EIF	
7323.99.00	Table, kitchen or other household articles, and parts thereof, of iron other than cast iron or steel other than stainless (excl. enamelled articles; cans, boxes and similar containers of heading 7310; waste baskets; shovels and other articles of the nature of a work implement; cutlery, spoons, ladles etc. of heading 8211 to 8215; ornamental articles; sanitary ware)	3.20%	EIF	
7324.10.00	Sinks and washbasins, of stainless steel	0.00%	EIF	
7324.21.00	Baths of cast iron, whether or not enamelled	0.00%	EIF	
7324.29.00	Baths of steel sheet	0.00%	EIF	
7324.90.00	Sanitary ware, incl. parts thereof (excl. cans, boxes and similar containers of heading 7310, small wall cabinets for medical supplies or toiletries and other furniture of chapter 94, and fittings, complete sinks and washbasins, of stainless steel, complete baths and fittings)	0.00%	EIF	
7325.10.00	Articles of non-malleable cast iron, n.e.s.	0.00%	EIF	
7325.91.00	Grinding balls and similar articles for mills, cast (excl. such articles of non-malleable cast iron)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7325.99.10	Articles of cast iron, n.e.s. (excl. of non-malleable cast iron, and grinding balls and similar articles for mills)	0.00%	EIF	
7325.99.90	Articles of cast steel, n.e.s. (excl. grinding balls and similar articles for mills)	0.00%	EIF	
7326.11.00	Grinding balls and similar articles for mills, of iron or steel, forged or stamped, but not further worked	2.00%	EIF	
7326.19.10	Articles of iron or steel, open-die forged, but not further worked, n.e.s. (excl. grinding balls and similar articles for mills)	2.00%	EIF	
7326.19.90	Articles of iron or steel, closed-die forged or stamped, but not further worked, n.e.s. (excl. grinding balls and similar articles for mills)	2.00%	EIF	
7326.20.00	Articles of iron or steel wire, n.e.s.	2.00%	EIF	
7326.90.30	Ladders and steps, of iron or steel	2.00%	EIF	
7326.90.40	Pallets and similar platforms for handling goods, of iron or steel	2.00%	EIF	
7326.90.50	Reels for cables, piping and the like, of iron or steel	2.00%	EIF	
7326.90.60	Ventilators, non-mechanical, guttering, hooks and like articles used in the building industry, n.e.s., of iron or steel	2.00%	EIF	
7326.90.92	Articles of iron or steel, open-die forged, n.e.s.	2.00%	EIF	
7326.90.94	Articles of iron or steel, closed-die forged, n.e.s.	2.00%	EIF	
7326.90.96	Sintered articles of iron or steel, n.e.s.	2.00%	EIF	
7326.90.98	Articles of iron or steel, n.e.s.	2.00%	EIF	
7401.00.00	Copper mattes; cement copper "precipitated copper"	0.00%	EIF	
7402.00.00	Copper, unrefined; copper anodes for electrolytic refining	0.00%	EIF	
7403.11.00	Copper, refined, in the form of cathodes and sections of cathodes	0.00%	EIF	
7403.12.00	Copper, refined, in the form of wire-bars	0.00%	EIF	
7403.13.00	Copper, refined, in the form of billets	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7403.19.00	Copper, refined, unwrought (excl. copper in the form of billets, wire-bars, cathodes and sections of cathodes)	0.00%	EIF	
7403.21.00	Copper-zinc base alloys "brass" unwrought	0.00%	EIF	
7403.22.00	Copper-tin base alloys "bronze" unwrought	0.00%	EIF	
7403.29.00	Copper alloys unwrought (excl. copper-zinc base alloys "brass", copper-tin base alloys "bronze", and copper master alloys of heading 7405)	0.00%	EIF	
7404.00.10	Waste and scrap, of refined copper (excl. ingots or other similar unwrought shapes, of remelted refined copper waste and scrap, ashes and residues containing refined copper, and waste and scrap of primary cells, primary batteries and electric accumulators)	0.00%	EIF	
7404.00.91	Waste and scrap, of copper-zinc base alloys "brass" (excl. ingots or other similar unwrought shapes, of remelted waste and scrap of copper-zinc alloys, ashes and residues containing copper-zinc alloys and waste and scrap of primary cells, primary batteries and electric accumulators)	0.00%	EIF	
7404.00.99	Waste and scrap, of copper alloys (excl. of copper-zinc alloys, ingots or other similar unwrought shapes, of remelted waste and scrap of copper alloys, ashes and residues containing copper alloys, and waste and scrap of primary cells, primary batteries and electric accumulators)	0.00%	EIF	
7405.00.00	Master alloys of copper (excl. phosphorus-copper compounds "copper phosphide" containing by weight > 15% phosphorus)	0.00%	EIF	
7406.10.00	Copper powders, of non-lamellar structure (excl. grains of copper)	0.00%	EIF	
7406.20.00	Copper powders, of lamellar structure, and flakes of copper (excl. grains of copper and spangles of heading 8308)	0.00%	EIF	
7407.10.00	Bars, rods and profiles, of refined copper, n.e.s.	0.00%	EIF	
7407.21.10	Bars and rods, of copper-zinc base alloys "brass", n.e.s.	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7407.21.90	Profiles of copper-zinc base alloys "brass", n.e.s.	0.00%	EIF	
7407.29.00	Bars, rods and profiles of copper alloys, n.e.s. (excl. such articles of copper-zinc base alloys "brass")	0.00%	EIF	
7408.11.00	Wire of refined copper, with a maximum cross-sectional dimension of > 6 mm	4.00%	EIF	
7408.19.10	Wire of refined copper, with a maximum cross-sectional dimension of > 0,5 mm but <= 6 mm	4.00%	EIF	
7408.19.90	Wire of refined copper, with a maximum cross-sectional dimension of <= 0,5 mm	4.00%	EIF	
7408.21.00	Wire of copper-zinc base alloys "brass"	4.00%	EIF	
7408.22.00	Wire of copper-nickel alloys "cupro-nickel" or copper-nickel-zinc alloys "nickel silver"	4.00%	EIF	
7408.29.00	Wire of copper alloys (other than copper-zinc alloys [brass], copper-nickel alloys [cupro-nickel] or copper-nickel-zinc alloys [nickel silver])	4.00%	EIF	
7409.11.00	Plates, sheets and strip, of refined copper, in coils, of a thickness of > 0,15 mm (excl. expanded sheet and strip and electrically insulated strip)	0.00%	EIF	
7409.19.00	Plates, sheets and strip, of refined copper, not in coils, of a thickness of > 0,15 mm (excl. expanded sheet and strip and electrically insulated strip)	0.00%	EIF	
7409.21.00	Plates, sheets and strip, of copper-zinc base alloys "brass", of a thickness of > 0,15 mm, in coils (excl. expanded sheet and strip and electrically insulated strip)	0.00%	EIF	
7409.29.00	Plates, sheets and strip, of copper-zinc base alloys "brass", of a thickness of > 0,15 mm, not in coils (excl. expanded sheet and strip and electrically insulated strip)	0.00%	EIF	
7409.31.00	Plates, sheets and strip, of copper-tin base alloys "bronze", of a thickness of > 0,15 mm, in coils (excl. expanded sheet and strip and electrically insulated strip)	0.00%	EIF	
7409.39.00	Plates, sheets and strip, of copper-tin base alloys "bronze", of a thickness of > 0,15 mm, not in coils (excl. expanded sheet and strip and electrically insulated strip)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7409.40.00	Plates, sheets and strip, of copper-nickel base alloys "cupro-nickel" or copper-nickel-zinc base alloys "nickel silver", of a thickness of > 0,15 mm (excl. expanded sheet and strip and electrically insulated strip)	0.00%	EIF	
7409.90.00	Plates, sheets and strip, of copper alloys, of a thickness of > 0,15 mm (excl. copper-zinc base alloys "brass", copper-zinc base alloys "bronze", copper-nickel base alloys "cupro-nickel", copper-nickel-zinc base alloys "nickel silver", and expanded sheet and strip and electrically insulated strip)	0.00%	EIF	
7410.11.00	Refined copper foil, not backed, of a thickness of <= 0,15 mm (excl. stamping foils of heading 3212, metal yarns and metallised yarns and foil made up as christmas tree decorating material)	0.00%	EIF	
7410.12.00	Copper alloy foil, not backed, of a thickness of <= 0,15 mm (excl. stamping foils of heading 3212, metal yarns and metallised yarns and foil made up as christmas tree decorating material)	0.00%	EIF	
7410.21.00	Refined copper foil, backed, of a thickness "excl. any backing" of <= 0,15 mm (excl. stamping foils of heading 3212, metal yarns and metallised yarns and foil made up as christmas tree decorating material)	0.00%	EIF	
7410.22.00	Copper alloy foil, backed, of a thickness "excl. any backing" of <= 0,15 mm (excl. stamping foils of heading 3212, metal yarns and metallised yarns and foil made up as christmas tree decorating material)	0.00%	EIF	
7411.10.10	Tubes and pipes of refined copper, straight	4.00%	EIF	
7411.10.90	Tubes and pipes of refined copper, in coils or otherwise bent	4.00%	EIF	
7411.21.10	Tubes and pipes of copper-zinc base alloys "brass", straight	4.00%	EIF	
7411.21.90	Tubes and pipes of copper-zinc base alloys "brass", in coils or otherwise bent	4.00%	EIF	
7411.22.00	Tubes and pipes of copper-nickel base alloys "cupro-nickel" or copper-nickel-zinc base alloys "nickel silver"	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7411.29.00	Tubes and pipes of copper alloys (excl. copper-zinc base alloys "brass", copper-nickel base alloys "cupro-nickel" and copper-nickel-zinc base alloys "nickel silver")	4.00%	EIF	
7412.10.00	Refined copper tube or pipe fittings "e.g., couplings, elbows, sleeves"	0.00%	EIF	
7412.20.00	Copper alloy tube or pipe fittings "e.g., couplings, elbows, sleeves"	0.00%	EIF	
7413.00.00	Stranded wire, cables, plaited bands and the like, of copper (excl. electrically insulated products)	0.00%	EIF	
7415.10.00	Nails, tacks, drawing pins, staples and similar articles, of copper or with shafts of iron or steel and heads of copper (excl. staples in strips)	0.00%	EIF	
7415.21.00	Washers, "incl. spring washers and spring lock washers", of copper	0.00%	EIF	
7415.29.00	Rivets, cotters, cotter pins and the like, not threaded, of copper (excl. spring washers and spring lock washers)	0.00%	EIF	
7415.33.00	Screws, bolts, nuts and similar articles, threaded, of copper (other than screw hooks, ring- and eyebolts, lag screws, plugs, bungs and the like, with screw thread)	0.00%	EIF	
7415.39.00	Screw hooks, screw rings and the like, threaded, of copper (excl. standard screws and bolts and nuts)	0.00%	EIF	
7418.10.10	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper (excl. hot water heaters and geysers)	0.00%	EIF	
7418.10.90	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper (excl. non-electric cooking and heating appliances, cans, boxes and similar containers of heading 7419, articles of the nature of a work implement, articles of cutlery, spoons, ladles, etc., ornamental articles and sanitary ware)	0.00%	EIF	
7418.20.00	Sanitary ware and parts thereof, of copper (excl. cans, boxes and similar containers of heading 7419, and fittings)	0.00%	EIF	
7419.10.00	Chain and parts thereof, of copper (excl. watch chains, necklace chains and the like)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7419.91.00	Articles of copper, cast, moulded, stamped or forged, but not further worked, n.e.s.	0.00%	EIF	
7419.99.10	Cloth "incl. endless bands", grill and netting, of copper wire of which the largest cross-sectional dimension ≤ 6 mm, and expanded metal, of copper (excl. cloth of metal fibres for clothing, lining and similar uses, flux-coated copper fabric for brazing, cloth, grill and netting made into hand sieves or machine parts)	0.00%	EIF	
7419.99.30	Copper springs (excl. clock and watch springs, spring washers and other lock washers)	0.00%	EIF	
7419.99.90	Articles of copper, n.e.s.	0.00%	EIF	
7501.10.00	Nickel mattes	0.00%	EIF	
7501.20.00	Nickel oxide sinters and other intermediate products of nickel metallurgy (excl. nickel mattes)	0.00%	EIF	
7502.10.00	Nickel, not alloyed, unwrought	0.00%	EIF	
7502.20.00	Unwrought nickel alloys	0.00%	EIF	
7503.00.10	Waste and scrap, of non-alloy nickel (excl. ingots or other similar unwrought shapes, of remelted non-alloy nickel waste and scrap, ashes and residues containing non-alloy nickel, waste and scrap of primary cells, primary batteries and electric accumulators)	0.00%	EIF	
7503.00.90	Waste and scrap, of nickel alloys (excl. ingots or other similar unwrought shapes, of remelted nickel alloys waste and scrap, ashes and residues containing nickel alloys)	0.00%	EIF	
7504.00.00	Powders and flakes, of nickel (excl. nickel oxide sinters)	0.00%	EIF	
7505.11.00	Bars, rods, profiles and wire, of non-alloy nickel, n.e.s. (excl. electrically insulated products)	0.00%	EIF	
7505.12.00	Bars, rods, profiles and wire, of nickel alloys, n.e.s. (excl. electrically insulated products)	2.00%	EIF	
7505.21.00	Wire of non-alloy nickel (excl. electrically insulated products)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7505.22.00	Wire of nickel alloys (excl. electrically insulated products)	2.00%	EIF	
7506.10.00	Plates, sheets, strip and foil, of non-alloy nickel (excl. expanded plates, sheets or strip)	0.00%	EIF	
7506.20.00	Plates, sheets, strip and foil, of nickel alloys (excl. expanded plates, sheets or strip)	0.00%	EIF	
7507.11.00	Tubes and pipes of non-alloy nickel	0.00%	EIF	
7507.12.00	Tubes and pipes of nickel alloys	0.00%	EIF	
7507.20.00	Tube or pipe fittings, of nickel	0.00%	EIF	
7508.10.00	Cloth, grill, netting and fencing, of nickel wire	0.00%	EIF	
7508.90.00	Articles of nickel, n.e.s.	0.00%	EIF	
7601.10.00	Aluminium, not alloyed, unwrought	2.00%	EIF	
7601.20.20	Unwrought aluminium alloys in the form of slabs or billets	6.00%	EIF	
7601.20.80	Unwrought aluminium alloys (excl. slabs and billets)	6.00%	EIF	
7602.00.11	Turnings, shavings, chips, milling waste, sawdust and filings, of aluminium; waste of coloured, coated or bonded sheets and foil, of a thickness "excl. any backing" of <= 0,2 mm, of aluminium	0.00%	EIF	
7602.00.19	Waste of aluminium, incl. faulty workpieces and workpieces which have become unusable in the course of production or processing (excl. slag, scale and other waste from the production of iron or steel, containing recyclable aluminium in the form of silicates, ingots and other primary forms, of smelted waste or scrap, of aluminium, ash or the residues of the production of aluminium, and waste in heading 7602.00.11)	0.00%	EIF	
7602.00.90	Scrap of aluminium (excl. slags, scale and the like from iron and steel production, containing recoverable aluminium in the form of silicates, ingots or other similar	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	unwrought shapes, of remelted waste and scrap, of aluminium, and ashes and residues from aluminium production)			
7603.10.00	Powders of aluminium, of non-lamellar structure (excl. pellets of aluminium)	0.00%	EIF	
7603.20.00	Powders of aluminium, of lamellar structure, and flakes of aluminium (excl. pellets of aluminium, and spangles)	0.00%	EIF	
7604.10.10	Bars, rods and profiles, of non-alloy aluminium	6.00%	EIF	
7604.10.90	Profiles of non-alloy aluminium, n.e.s.	6.00%	EIF	
7604.21.00	Hollow profiles of aluminium alloys, n.e.s.	6.00%	EIF	
7604.29.10	Bars and rods of aluminium alloys	6.00%	EIF	
7604.29.90	Solid profiles, of aluminium alloys, n.e.s.	6.00%	EIF	
7605.11.00	Wire of non-alloy aluminium, with a maximum cross-sectional dimension of > 7 mm (excl. stranded wire, cables, plaited bands and the like and other articles of heading 7614, and electrically insulated wires)	0.00%	EIF	
7605.19.00	Wire of non-alloy aluminium, with a maximum cross-sectional dimension of <= 7 mm (other than stranded wires, cables, ropes and other articles of heading 7614, electrically insulated wires, strings for musical instruments)	0.00%	EIF	
7605.21.00	Wire of aluminium alloys, with a maximum cross-sectional dimension of > 7 mm (excl. stranded wire, cables, plaited bands and the like and other articles of heading 7614, and electrically insulated wires)	0.00%	EIF	
7605.29.00	Wire, of aluminium alloys, having a maximum cross-sectional dimension of <= 7 mm (other than stranded wires, cables, ropes and other articles of heading 7614, electrically insulated wires, strings for musical instruments)	0.00%	EIF	
7606.11.10	Plates, sheets and strip, of non-alloy aluminium, of a thickness of > 0,2 mm, square or rectangular, painted, varnished or coated with plastics	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7606.11.91	Plates, sheets and strip, of non-alloy aluminium, of a thickness of > 0,2 mm but < 3 mm, square or rectangular (excl. such products painted, varnished or coated with plastics, and expanded plates, sheets and strip)	6.00%	EIF	
7606.11.93	Plates, sheets and strip, of non-alloy aluminium, of a thickness of >= 3 mm but < 6 mm, square or rectangular (excl. such products painted, varnished or coated with plastics)	6.00%	EIF	
7606.11.99	Plates, sheets and strip, of non-alloy aluminium, of a thickness of >= 6 mm, square or rectangular (excl. such products painted, varnished or coated with plastics)	6.00%	EIF	
7606.12.11	Beverage can body stock, of aluminium alloys, of a thickness of > 0,2 mm	6.00%	EIF	
7606.12.19	Beverage can end stock and tab stock, of aluminium alloys, of a thickness of > 0,2 mm	6.00%	EIF	
7606.12.20	Plates, sheets and strip, of aluminium alloys, of a thickness of > 0,2 mm, square or rectangular, painted, varnished or coated with plastics (excl. beverage can body stock, end stock and tab stock)	6.00%	EIF	
7606.12.92	Plates, sheets and strip, of aluminium alloys, of a thickness of > 0,2 mm but < 3 mm, square or rectangular (excl. painted, varnished or coated with plastics, expanded plates, sheets and strip, beverage can body stock, end stock and tab stock)	6.00%	EIF	
7606.12.93	Plates, sheets and strip, of aluminium alloys, of a thickness of >= 3 mm but < 6 mm, square or rectangular (excl. such products painted, varnished or coated with plastics)	6.00%	EIF	
7606.12.99	Plates, sheets and strip, of aluminium alloys, of a thickness of >= 6 mm, square or rectangular (excl. such products painted, varnished or coated with plastics)	6.00%	EIF	
7606.91.00	Plates, sheets and strip, of non-alloy aluminium, of a thickness of > 0,2 mm (other than square or rectangular)	6.00%	EIF	
7606.92.00	Plates, sheets and strip, of aluminium alloys, of a thickness of > 0,2 mm (other than square or rectangular)	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7607.11.11	Aluminium foil, not backed, rolled but not further worked, of a thickness of < 0,021 mm, in rolls of a weight of <= 10 kg (excl. stamping foils of heading 3212, and foil made up as christmas tree decorating material)	7.50%	EIF	
7607.11.19	Aluminium foil, not backed, rolled but not further worked, of a thickness of < 0,021 mm (excl. stamping foils of heading 3212, and foil made up as christmas tree decorating material and in rolls of a weight <= 10 kg)	6.00%	EIF	
7607.11.90	Aluminium foil, not backed, rolled but not further worked, of a thickness of >= 0,021 mm but <= 2 mm (excl. stamping foils of heading 3212, and foil made up as christmas tree decorating material)	6.00%	EIF	
7607.19.10	Aluminium foil, not backed, rolled and further worked, of a thickness of < 0,021 mm (excl. stamping foils of heading 3212, and foil made up as christmas tree decorating material)	7.50%	EIF	
7607.19.90	Aluminium foil, not backed, rolled and further worked, of a thickness (excl. any backing) from 0,021 mm to 0,2 mm (excl. stamping foils of heading 3212, and foil made up as christmas tree decorating material)	6.00%	EIF	
7607.20.10	Aluminium foil, backed, of a thickness (excl. any backing) of < 0,021 mm (excl. stamping foils of heading 3212, and foil made up as christmas tree decorating material)	10.00%	EIF	
7607.20.90	Aluminium foil, backed, of a thickness (excl. any backing) of >= 0,021 mm but <= 0,2 mm (excl. stamping foils of heading 3212, and foil made up as christmas tree decorating material)	6.00%	EIF	
7608.10.00	Tubes and pipes of non-alloy aluminium (excl. hollow profiles)	6.00%	EIF	
7608.20.20	Tubes and pipes of aluminium alloys, welded (excl. hollow profiles)	6.00%	EIF	
7608.20.81	Tubes and pipes of aluminium alloys, not further worked than extruded (excl. hollow profiles)	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7608.20.89	Tubes and pipes of aluminium alloys (excl. such products welded or not further worked than extruded, and hollow profiles)	6.00%	EIF	
7609.00.00	Aluminium tube or pipe fittings "e.g., couplings, elbows, sleeves"	4.00%	EIF	
7610.10.00	Doors, windows and their frames and thresholds for door, of aluminium (excl. door furniture)	6.00%	EIF	
7610.90.10	Bridges and bridge-sections, towers and lattice masts, of aluminium	6.00%	EIF	
7610.90.90	Structures and parts of structures, of aluminium, n.e.s., and plates, rods, profiles, tubes and the like, prepared for use in structures, of aluminium, n.e.s. (excl. prefabricated buildings of heading 9406, doors and windows and their frames and thresholds for doors, bridges and bridge-sections, towers and lattice masts)	6.00%	EIF	
7611.00.00	Reservoirs, tanks, vats and similar containers, of aluminium, for any material (other than compressed or liquefied gas), of a capacity of > 300 l, not fitted with mechanical or thermal equipment, whether or not lined or heat-insulated (excl. containers specifically constructed or equipped for one or more types of transport)	6.00%	EIF	
7612.10.00	Collapsible tubular containers, of aluminium	6.00%	EIF	
7612.90.20	Containers of a kind used for aerosols, of aluminium	6.00%	EIF	
7612.90.30	Casks, drums, cans, boxes and similar containers, of aluminium, manufactured from foil of a thickness <= 0,2 mm	6.00%	EIF	
7612.90.80	Casks, drums, cans, boxes and similar containers <= 300 l, of aluminium, for any material (other than compressed or liquefied gas), n.e.s. (other than collapsible tubular containers, containers for aerosols and containers manufactured from foil of a thickness <= 0,2 mm)	6.00%	EIF	
7613.00.00	Aluminium containers for compressed or liquefied gas	6.00%	EIF	
7614.10.00	Stranded wire, cables, plaited bands and the like, of aluminium, with steel core (excl. such products electrically insulated)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7614.90.00	Stranded wires, cables, ropes and similar articles, of aluminium (other than with steel core and electrically insulated products)	0.00%	EIF	
7615.10.10	Table, kitchen or other household articles and parts thereof, and pot scourers and scouring or polishing pads, gloves and the like, of cast aluminium (excl. cans, boxes and similar containers of heading 7612, articles of the nature of a work implement, spoons, ladles, forks and other articles of heading 8211 to 8215, ornamental articles, fittings and sanitary ware)	6.00%	EIF	
7615.10.30	Table, kitchen or other household articles and parts thereof, of aluminium, manufactured from foil of a thickness <= 0,2 mm (excl. cans, boxes and similar containers of heading 7612)	6.00%	EIF	
7615.10.80	Table, kitchen or other household articles and parts thereof, and pot scourers and scouring or polishing pads, gloves and the like, of uncast aluminium (excl. cans, boxes and similar containers of heading 7612, articles manufactured from foil of a thickness <= 0,2 mm, articles of the nature of a work implement, spoons, ladles, forks and other articles of heading 8211 to 8215, ornamental articles, fittings and sanitary ware)	6.00%	EIF	
7615.20.00	Sanitary ware and parts thereof, of aluminium (excl. cans, boxes and similar containers of heading 7612, and fittings)	6.00%	EIF	
7616.10.00	Nails, tacks, staples, screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers and similar articles, of aluminium (excl. staples in strips, plugs, bungs and the like, threaded)	6.00%	EIF	
7616.91.00	Cloth, grill, netting and fencing, of aluminium wire (excl. cloth of metal fibres for clothing, lining and similar uses, and cloth, grill and netting made into hand sieves or machine parts)	6.00%	EIF	
7616.99.10	Articles of aluminium, cast, n.e.s.	6.00%	EIF	
7616.99.90	Articles of aluminium, uncast, n.e.s.	6.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7801.10.00	Unwrought lead, refined	0.00%	EIF	
7801.91.00	Unwrought lead, containing by weight antimony as the principal other element	0.00%	EIF	
7801.99.10	Unwrought lead, containing by weight \geq 0,02% of silver, for refining "bullion lead"	0.00%	EIF	
7801.99.90	Unwrought lead (excl. lead containing by weight antimony as the principal other element, lead for refining containing by weight \geq 0,02% of silver (bullion lead) and refined lead)	0.00%	EIF	
7802.00.00	Lead waste and scrap (excl. ashes and residues from lead production "heading No 2620", and ingots or other similar unwrought shapes, of remelted waste and scrap, of lead "heading No 7801" and waste and scrap of primary cells, primary batteries et electric accumulators)	0.00%	EIF	
7804.11.00	Lead sheets, strip and foil, of a thickness "excl. any backing" of \leq 0,2 mm	0.00%	EIF	
7804.19.00	Lead plates; lead sheets, strip and foil, of a thickness "excl. any backing" of $>$ 0,2 mm	0.00%	EIF	
7804.20.00	Lead powders and flakes (excl. grains of lead, and spangles of heading 8308)	0.00%	EIF	
7806.00.10	Containers with an anti-radiation lead covering, for the transport or storage of radioactive materials (excl. containers specifically constructed or equipped for one or more types of transport)	0.00%	EIF	
7806.00.80	Articles of lead, n.e.s.	0.00%	EIF	
7901.11.00	Unwrought zinc, not alloyed, containing by weight \geq 99,99% of zinc	0.00%	EIF	
7901.12.10	Unwrought zinc, not alloyed, containing by weight \geq 99,95% but $<$ 99,99% of zinc	0.00%	EIF	
7901.12.30	Unwrought zinc, not alloyed, containing by weight \geq 98,5% but $<$ 99,95% of zinc	0.00%	EIF	
7901.12.90	Unwrought zinc, not alloyed, containing by weight \geq 97,5% but $<$ 98,95% of zinc	0.00%	EIF	
7901.20.00	Unwrought zinc alloys	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
7902.00.00	Zinc waste and scrap (excl. ash and residues from zinc production "heading 2620", ingots and other similar unwrought shapes, of remelted waste and scrap, of zinc "heading 7901" and waste and scrap of primary cells, primary batteries and electric accumulators)	0.00%	EIF	
7903.10.00	Zinc dust	0.00%	EIF	
7903.90.00	Zinc powders and flakes (excl. grains of zinc, and spangles of heading 8308, and zinc dust)	0.00%	EIF	
7904.00.00	Zinc bars, rods, profiles and wire, n.e.s.	0.00%	EIF	
7905.00.00	Zinc plates, sheets, strip and foil	0.00%	EIF	
7907.00.00	Articles of zinc, n.e.s.	0.00%	EIF	
8001.10.00	Unwrought tin, not alloyed	0.00%	EIF	
8001.20.00	Unwrought tin alloys	0.00%	EIF	
8002.00.00	Tin waste and scrap (excl. ash and residues from the manufacture of tin of heading 2620, and ingots and similar unwrought tin produced from melted tin waste and scrap of heading 8001)	0.00%	EIF	
8003.00.00	Tin bars, rods, profiles and wire, n.e.s.	0.00%	EIF	
8007.00.10	Tin plates, sheets and strip, of a thickness of > 0,2 mm	0.00%	EIF	
8007.00.80	Articles of tin, n.e.s.	0.00%	EIF	
8101.10.00	Tungsten powders	0.00%	EIF	
8101.94.00	Unwrought tungsten, incl. bars and rods of tungsten obtained simply by sintering	0.00%	EIF	
8101.96.00	Tungsten wire	0.00%	EIF	
8101.97.00	Tungsten waste and scrap (excl. ash and residues containing tungsten)	0.00%	EIF	
8101.99.10	Tungsten bars and rods (other than those obtained simply by sintering), profiles, plates, sheets, strip and foil, n.e.s.	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8101.99.90	Articles of tungsten, n.e.s.	0.00%	EIF	
8102.10.00	Molybdenum powders	0.00%	EIF	
8102.94.00	Unwrought molybdenum, incl. bars and rods obtained simply by sintering	0.00%	EIF	
8102.95.00	Molybdenum bars and rods (other than those obtained simply by sintering), profiles, plates, sheets, strip and foil, n.e.s.	0.00%	EIF	
8102.96.00	Molybdenum wire	0.00%	EIF	
8102.97.00	Molybdenum waste and scrap (excl. ash and residues containing molybdenum)	0.00%	EIF	
8102.99.00	Articles of molybdenum, n.e.s.	0.00%	EIF	
8103.20.00	Unwrought tantalum, incl. bars and rods of tantalum obtained simply by sintering; tantalum powders	0.00%	EIF	
8103.30.00	Tantalum waste and scrap (excl. ash and residues containing tantalum)	0.00%	EIF	
8103.90.10	Tantalum bars and rods (other than those obtained simply by sintering), profiles, wire, plates, sheets, strip and foil, n.e.s.	0.00%	EIF	
8103.90.90	Articles of tantalum, n.e.s.	0.00%	EIF	
8104.11.00	Unwrought magnesium, containing $\geq 99,8\%$ by weight of magnesium	0.00%	EIF	
8104.19.00	Unwrought magnesium, containing $< 99,8\%$ by weight of magnesium	0.00%	EIF	
8104.20.00	Magnesium waste and scrap (excl. ash and residues containing magnesium, and raspings, turnings and granules graded according to size)	0.00%	EIF	
8104.30.00	Magnesium raspings, turnings and granules, graded according to size; magnesium powders	0.00%	EIF	
8104.90.00	Articles of magnesium, n.e.s.	0.00%	EIF	
8105.20.00	Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; cobalt powders	0.00%	EIF	
8105.30.00	Cobalt waste and scrap (excl. ash and residues containing cobalt)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8105.90.00	Articles of cobalt, n.e.s.	0.00%	EIF	
8106.00.10	Unwrought bismuth; bismuth powders; bismuth waste and scrap (excl. ash and residues containing bismuth)	0.00%	EIF	
8106.00.90	Articles of bismuth, n.e.s.	0.00%	EIF	
8107.20.00	Unwrought cadmium; cadmium powders	0.00%	EIF	
8107.30.00	Cadmium waste and scrap (excl. ashes and residues containing cadmium)	0.00%	EIF	
8107.90.00	Articles of cadmium, n.e.s.	0.00%	EIF	
8108.20.00	Unwrought titanium; titanium powders	4.00%	EIF	
8108.30.00	Titanium waste and scrap (excl. ash and residues containing titanium)	4.00%	EIF	
8108.90.30	Titanium bars, rods, profiles and wire, n.e.s.	6.00%	B4	
8108.90.50	Titanium plates, sheets, strip and foil	6.00%	B4	
8108.90.60	Tubes and pipes, of titanium	6.00%	B4	
8108.90.90	Articles of titanium, n.e.s.	6.00%	B4	
8109.20.00	Unwrought zirconium; zirconium powders	0.00%	EIF	
8109.30.00	Zirconium waste and scrap (excl. ash and residues containing zirconium)	0.00%	EIF	
8109.90.00	Articles of zirconium, n.e.s.	0.00%	EIF	
8110.10.00	Unwrought antimony; antimony powders	0.00%	EIF	
8110.20.00	Antimony waste and scrap (excl. ash and residues containing antimony)	0.00%	EIF	
8110.90.00	Articles of antimony, n.e.s.	0.00%	EIF	
8111.00.11	Unwrought manganese; manganese powders	0.00%	EIF	
8111.00.19	Manganese waste and scrap (excl. ash and residues containing manganese)	0.00%	EIF	
8111.00.90	Articles of manganese, n.e.s.	0.00%	EIF	
8112.12.00	Unwrought beryllium; beryllium powders	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8112.13.00	Beryllium waste and scrap (excl. ashes and residues containing beryllium)	0.00%	EIF	
8112.19.00	Articles of beryllium, n.e.s.	0.00%	EIF	
8112.21.10	Chromium alloys containing > 10% by weight of nickel, unwrought; powders of these alloys (excl. ash and residues containing chromium or chromium alloys of this kind)	0.00%	EIF	
8112.21.90	Unwrought chromium; chromium powders (excl. chromium alloys containing > 10% by weight of nickel)	0.00%	EIF	
8112.22.00	Chromium waste and scrap (excl. ash and residues containing chromium and chromium alloys containing > 10% by weight of nickel)	0.00%	EIF	
8112.29.00	Articles of chromium, n.e.s.	0.00%	EIF	
8112.51.00	Unwrought thallium; thallium powders	0.00%	EIF	
8112.52.00	Thallium waste and scrap (excl. ashes and residues containing thallium)	0.00%	EIF	
8112.59.00	Articles of thallium, n.e.s.	0.00%	EIF	
8112.92.10	Unwrought hafnium "columbium"; hafnium powders; hafnium waste and scrap (excl. ash and residues containing hafnium)	0.00%	EIF	
8112.92.21	Niobium "columbium", rhenium, gallium, indium, vanadium and germanium waste and scrap (excl. ashes and residues containing these metals)	0.00%	EIF	
8112.92.31	Unwrought niobium "columbium" and rhenium; niobium "columbium" or rhenium powders	0.00%	EIF	
8112.92.81	Unwrought indium; indium powders	0.00%	EIF	
8112.92.89	Unwrought gallium; gallium powders	0.00%	EIF	
8112.92.91	Unwrought vanadium; vanadium powders (excl. ash and residues containing vanadium)	0.00%	EIF	
8112.92.95	Unwrought germanium; germanium powders	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8112.99.20	Articles of hafnium "celtium" and germanium, n.e.s.	0.00%	EIF	
8112.99.30	Articles of niobium "columbium" or rhenium, n.e.s.	0.00%	EIF	
8112.99.70	Articles of gallium, indium and vanadium, n.e.s.	0.00%	EIF	
8113.00.20	Unwrought cermets	0.00%	EIF	
8113.00.40	Waste and scrap of cermets (excl. ashes and residues containing cermets)	0.00%	EIF	
8113.00.90	Articles of cermets, n.e.s.	0.00%	EIF	
8201.10.00	Spades and shovels, with working parts of base metal	0.00%	EIF	
8201.30.00	Mattocks, picks, hoes and rakes, with working parts of base metal (excl. ice axes)	0.00%	EIF	
8201.40.00	Axes, billhooks and similar hewing tools, with working parts of base metal (excl. ice axes)	0.00%	EIF	
8201.50.00	Secateurs and similar one-handed pruners and shears, incl. poultry shears, with working parts of base metal	0.00%	EIF	
8201.60.00	Hedge shears, two-handed pruning shears and similar two-handed shears, with working parts of base metal	0.00%	EIF	
8201.90.00	Scythes, sickles, hay knives, timber wedges and other hand tools of a kind used in agriculture, horticulture or forestry, with working parts of base metal (excl. spades, shovels, mattocks, picks, hoes, rakes, axes, billhooks and similar hewing tools, poultry shears, secateurs and similar one-handed pruners and shears, hedge shears, two-handed pruning shears and similar two-handed shears)	0.00%	EIF	
8202.10.00	Handsaws, with working parts of base metal (excl. power-operated saws)	0.00%	EIF	
8202.20.00	Bandsaw blades of base metal	0.00%	EIF	
8202.31.00	Circular saw blades, incl. slitting or slotting saw blades, of base metal, with working parts of steel	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8202.39.00	Circular saw blades, incl. slitting or slotting saw blades, and parts thereof, of base metal, with working parts of materials other than steel	2.00%	EIF	
8202.40.00	Chainsaw blades of base metal	0.00%	EIF	
8202.91.00	Straight saw blades, of base metal, for working metal	2.00%	EIF	
8202.99.20	Saw blades, incl. toothless saw blades, of base metal, for working metal (excl. bandsaw and chainsaw blades, and circular or straight saw blades)	2.00%	EIF	
8202.99.80	Saw blades, incl. toothless saw blades, of base metal, for working materials other than metal (excl. bandsaw and chainsaw blades, circular saw blades)	2.00%	EIF	
8203.10.00	Files, rasps and similar hand tools of base metal	0.00%	EIF	
8203.20.00	Pliers, incl. cutting pliers, pincers and tweezers for non-medical use and similar hand tools, of base metal	0.00%	EIF	
8203.30.00	Metal-cutting shears and similar hand tools, of base metal	0.00%	EIF	
8203.40.00	Pipe-cutters, bolt croppers, perforating punches and similar hand tools, of base metal	0.00%	EIF	
8204.11.00	Hand-operated spanners and wrenches, incl. torque meter wrenches, of base metal, non-adjustable	0.00%	EIF	
8204.12.00	Hand-operated spanners and wrenches, incl. torque meter wrenches, of base metal, adjustable (excl. tap wrenches)	0.00%	EIF	
8204.20.00	Interchangeable spanner sockets, with or without handles, of base metal	0.00%	EIF	
8205.10.00	Hand-operated drilling, threading or tapping hand tools	0.00%	EIF	
8205.20.00	Hammers and sledge hammers with working parts of base metal	2.00%	EIF	
8205.30.00	Planes, chisels, gouges and similar cutting tools for working wood	2.00%	EIF	
8205.40.00	Hand-operated screwdrivers	2.00%	EIF	
8205.51.00	Household hand tools, non-mechanical, with working parts of base metal, n.e.s.	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8205.59.10	Hand tools for masons, moulders, cement workers, plasterers and painters, of base metal, n.e.s.	2.00%	EIF	
8205.59.80	Hand tools, incl. glaziers' diamonds, of base metal, n.e.s.	2.00%	EIF	
8205.60.00	Blowlamps and the like (excl. gas-powered blowlamps)	2.00%	EIF	
8205.70.00	Vices, clamps and the like (excl. accessories for and parts of machine tools or water-jet cutting machines)	2.00%	EIF	
8205.90.10	Anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks	2.00%	EIF	
8205.90.90	Sets of articles of two or more subheadings of heading 8205	2.00%	EIF	
8206.00.00	Sets of two or more tools of heading 8202 to 8205, put up in sets for retail sale	2.00%	EIF	
8207.13.00	Rock-drilling or earth-boring tools, interchangeable, with working parts of sintered metal carbides or cermets	0.00%	EIF	
8207.19.10	Rock-drilling or earth-boring tools, interchangeable, with working parts of diamond or agglomerated diamond	0.00%	EIF	
8207.19.90	Rock-drilling or earth-boring tools, interchangeable, with working parts of materials other than sintered metal carbide, cermets, diamond or agglomerated diamond	0.00%	EIF	
8207.20.10	Interchangeable dies for drawing or extruding metal, with working parts of diamond or agglomerated diamond	0.00%	EIF	
8207.20.90	Interchangeable dies for drawing or extruding metal, with working parts of materials other than diamond or agglomerated diamond	0.00%	EIF	
8207.30.10	Interchangeable tools for pressing, stamping or punching, for working metal	0.00%	EIF	
8207.30.90	Interchangeable tools for pressing, stamping or punching, for working materials other than metal	0.00%	EIF	
8207.40.10	Tools for tapping metal, interchangeable	0.00%	EIF	
8207.40.30	Tools for threading metal, interchangeable	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8207.40.90	Tools for tapping or threading materials other than metal, interchangeable	0.00%	EIF	
8207.50.10	Tools for drilling, interchangeable, with working parts of diamond or agglomerated diamond (excl. tools for rock-drilling or earth-boring and tools for tapping)	0.00%	EIF	
8207.50.30	Interchangeable masonry drills, with working parts of materials other than diamond or agglomerated diamond	0.00%	EIF	
8207.50.50	Tools for drilling metal, interchangeable, with working parts of sintered metal carbide or cermets (excl. tools for tapping)	0.00%	EIF	
8207.50.60	Tools for drilling, interchangeable, for working metal, with working parts of high speed steel (excl. tools for tapping)	0.00%	EIF	
8207.50.70	Tools for drilling metal, interchangeable, with working parts of materials other than diamond, agglomerated diamond, sintered metal carbide, cermets or high speed steel (excl. tools for tapping)	0.00%	EIF	
8207.50.90	Tools for drilling, interchangeable, for working materials other than metal, with working parts of materials other than diamond or agglomerated diamond (excl. tools for rock-drilling or earth-boring, wall boring and tools for tapping)	0.00%	EIF	
8207.60.10	Interchangeable tools for boring or broaching, with working parts of diamond or agglomerated diamond	0.00%	EIF	
8207.60.30	Interchangeable tools for boring or drilling metal	0.00%	EIF	
8207.60.50	Interchangeable tools for boring materials other than metal, with working parts of materials other than diamond or agglomerated diamond	0.00%	EIF	
8207.60.70	Interchangeable tools for broaching metal	0.00%	EIF	
8207.60.90	Interchangeable tools for broaching materials other than metal, with working parts of materials other than diamond or agglomerated diamond	0.00%	EIF	
8207.70.10	Interchangeable tools for milling metal, with working parts of sintered metal carbide or of cermets	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8207.70.31	Interchangeable shank type tools for milling metal, with working parts of materials other than sintered metal carbide or cermets	0.00%	EIF	
8207.70.37	Tools for milling, interchangeable, for working metal, with working part of materials other than sintered metal carbide or cermets (excl. shank-type)	0.00%	EIF	
8207.70.90	Interchangeable tools for milling materials other than metal	0.00%	EIF	
8207.80.11	Tools, interchangeable, for turning metal, with working parts of sintered metal carbide or of cermets	0.00%	EIF	
8207.80.19	Tools for turning, interchangeable, for working metal, with working part of materials other than sintered metal carbide or cermets	0.00%	EIF	
8207.80.90	Interchangeable tools for turning materials other than metal	0.00%	EIF	
8207.90.10	Interchangeable tools for hand tools, whether or not power-operated, or for machine tools, with working parts of diamond or agglomerated diamond, n.e.s.	0.00%	EIF	
8207.90.30	Screwdriver bits of base metal	0.00%	EIF	
8207.90.50	Interchangeable gear-cutting tools (excl. milling tools for gear-cutting)	0.00%	EIF	
8207.90.71	Interchangeable tools for hand tools, whether or not power-operated, or for machine tools, for working metal, with working parts of sintered metal carbide or cermets, n.e.s.	0.00%	EIF	
8207.90.78	Tools, interchangeable, for use in mechanical or non-mechanical hand-held appliances or in machine tools, for working materials other than metal, with working part of sintered metal carbides or cermets, n.e.s.	0.00%	EIF	
8207.90.91	Tools, interchangeable, for use in mechanical or non-mechanical hand-held appliances, or for machine tools, for working metal, with working parts of materials other than diamond, agglomerated diamond, sintered metal carbide or cermets, n.e.s.	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8207.90.99	Tools, interchangeable, for use in mechanical or non-mechanical hand-held appliances, or for machine tools, for working materials other than metal, with working parts of materials other than diamond, agglomerated diamond, sintered metal carbide or cermets, n.e.s.	0.00%	EIF	
8208.10.00	Knives and cutting blades, of base metal, for machines or for mechanical appliances, for metalworking	0.00%	EIF	
8208.20.00	Knives and cutting blades, of base metal, for machines or for mechanical appliances, for wood-working	0.00%	EIF	
8208.30.00	Knives and cutting blades, of base metal, for kitchen appliances or for machines used by the food industry	0.00%	EIF	
8208.40.00	Knives and cutting blades, of base metal, for agricultural, horticultural or forestry machines (excl. those for wood-working)	0.00%	EIF	
8208.90.00	Knives and cutting blades, of base metal, for machines or for mechanical appliances (excl. those for metal or wood-working, kitchen appliances or machines used by the food industry and those for agricultural, horticultural or forestry machines)	0.00%	EIF	
8209.00.20	Inserts, indexable, for tools, unmounted, of sintered metal carbide or cermets	0.00%	EIF	
8209.00.80	Plates, sticks, tips and the like for tools, unmounted, of sintered metal carbides or cermets (excl. indexable inserts)	0.00%	EIF	
8210.00.00	Hand-operated mechanical devices, of base metal, weighing <= 10 kg, used in the preparation, conditioning or serving of food or drink	2.00%	EIF	
8211.10.00	Sets of assorted articles of knives of heading 8211; sets in which there is a higher number of knives of heading 8211 than of any other article	8.00%	EIF	
8211.91.00	Table knives having fixed blades of base metal, incl. handles (excl. butter knives and fish knives)	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8211.92.00	Knives with fixed blades of base metal (excl. straw knives, machetes, knives and cutting blades for machines or mechanical appliances, table knives, fish knives, butter knives, razors and razor blades and knives of heading 8214)	8.00%	EIF	
8211.93.00	Knives having other than fixed blades, incl. pruning knives, of base metal (excl. razors)	8.00%	EIF	
8211.94.00	Blades of base metal for table knives, pocket knives and other knives of heading 8211	6.00%	EIF	
8211.95.00	Handles of base metal for table knives, pocket knives and other knives of heading 8211	2.00%	EIF	
8212.10.10	Safety razors with non-replaceable blades of base metal	2.00%	EIF	
8212.10.90	Non-electric razors of base metal (excl. safety razors with non-replaceable blades)	2.00%	EIF	
8212.20.00	Safety razor blades of base metal, incl. razor blade blanks in strips	2.00%	EIF	
8212.90.00	Parts of non-electric razors of base metal (excl. safety razor blades and razor blade blanks in strips)	2.00%	EIF	
8213.00.00	Scissors, tailors' shears and similar shears, and blades therefor, of base metal (excl. hedge shears, two-handed pruning shears and similar two-handed shears, secateurs and similar one-handed pruners and shears and hoof nippers for farriers)	0.00%	EIF	
8214.10.00	Paperknives, letter openers, erasing knives, pencil sharpeners and blades therefor, of base metal (excl. machinery and mechanical appliances of chapter 84)	2.00%	EIF	
8214.20.00	Manicure or pedicure sets and instruments, incl. nail files, of base metal (excl. ordinary scissors)	2.00%	EIF	
8214.90.00	Hair clippers, butchers' or kitchen cleavers and other articles of cutlery of base metal, n.e.s.	2.00%	EIF	
8215.10.20	Sets consisting of one or more knives of heading 8211 and at least an equal number of spoons, forks or other articles of heading 8215, of base metal, containing only articles plated with precious metal	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8215.10.30	Sets consisting of one or more knives of heading 8211 and at least an equal number of spoons, forks or other articles of heading 8215, of stainless steel, containing at least one article plated with precious metal	8.00%	EIF	
8215.10.80	Sets consisting of one or more knives of heading 8211 and at least an equal number of spoons, forks or other articles of heading 8215, of base metal other than stainless steel, containing at least one article plated with precious metal	4.00%	EIF	
8215.20.10	Sets consisting of one or more knives of heading 8211 and at least an equal number of spoons, forks or other articles of heading 8215, of stainless steel, containing no articles plated with precious metal	8.00%	EIF	
8215.20.90	Sets consisting of one or more knives of heading 8211 and at least an equal number of spoons, forks or other articles of heading 8215, of base metals other than stainless steel, containing no articles plated with precious metal	4.00%	EIF	
8215.91.00	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware of base metal, plated with precious metal (excl. sets of articles such as lobster cutters and poultry shears)	4.00%	EIF	
8215.99.10	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware of stainless steel, not plated with precious metal (excl. sets of articles such as lobster cutters and poultry shears)	8.00%	EIF	
8215.99.90	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware of base metals other than stainless steel, not plated with precious metal (excl. sets of articles such as lobster cutters and poultry shears)	4.00%	EIF	
8301.10.00	Padlocks of base metal	0.00%	EIF	
8301.20.00	Locks used for motor vehicles, of base metal	0.00%	EIF	
8301.30.00	Locks used for furniture, of base metal	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8301.40.11	Cylinder locks of a kind used for doors of buildings, of base metal	0.00%	EIF	
8301.40.19	Locks of a kind used for doors of buildings, of base metal (excl. cylinder locks and padlocks)	0.00%	EIF	
8301.40.90	Locks of base metal (excl. padlocks and locks of a kind used for motor vehicles, furniture or doors of buildings)	0.00%	EIF	
8301.50.00	Clasps and frames with clasps, incorporating locks, of base metal	0.00%	EIF	
8301.60.00	Parts of padlocks, locks, clasps and frames with clasps, incorporating locks, of base metal, n.e.s.	0.00%	EIF	
8301.70.00	Keys presented separately for padlocks, locks, clasps and frames with clasps incorporating locks, of base metal, n.e.s	0.00%	EIF	
8302.10.00	Hinges of all kinds, of base metal	0.00%	EIF	
8302.20.00	Castors with mountings of base metal	0.00%	EIF	
8302.30.00	Base metal mountings, fittings and similar articles suitable for motor vehicles (excl. hinges and castors)	0.00%	EIF	
8302.41.10	Base metal mountings and fittings suitable for doors (excl. locks with keys and hinges)	0.00%	EIF	
8302.41.50	Base metal mountings and fittings suitable for windows and French windows (excl. locks with keys and hinges)	0.00%	EIF	
8302.41.90	Base metal mountings and fittings suitable for buildings (excl. for doors, windows and French windows and locks with keys and hinges)	0.00%	EIF	
8302.42.00	Base metal mountings, fittings and similar articles suitable for furniture (excl. locks with keys, hinges and castors)	0.00%	EIF	
8302.49.00	Base metal mountings, fittings and similar articles (excl. locks with keys, clasps and frames with clasps incorporating locks, hinges, castors and mountings and fittings suitable for buildings, motor vehicles or furniture)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8302.50.00	Hat-racks, hat-pegs, brackets and similar fixtures of base metal	0.00%	EIF	
8302.60.00	Automatic door closers of base metal	0.00%	EIF	
8303.00.40	Armoured or reinforced safes, strongboxes and doors and safe deposit lockers for strongrooms, of base metal	2.00%	EIF	
8303.00.90	Cash or deed boxes and the like, of base metal (excl. armoured or reinforced safes, strongboxes, doors and safe deposit lockers for strongrooms)	2.00%	EIF	
8304.00.00	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal (excl. office furniture of heading 9403 and waste paper bins)	2.00%	EIF	
8305.10.00	Fittings for loose-leaf binders or files, of base metal (excl. drawing pins and clasps for books or registers)	2.00%	EIF	
8305.20.00	Staples in strips, of base metal	2.00%	EIF	
8305.90.00	Office articles such as letter clips, letter corners, paper clips and indexing tags, of base metal, incl. parts of articles of heading 8305 (excl. fittings for loose-leaf binders or files, staples in strips, drawing pins and clasps for books or registers)	2.00%	EIF	
8306.10.00	Bells, gongs and the like, non-electric, of base metal (excl. musical instruments)	0.00%	EIF	
8306.21.00	Statuettes and other ornaments, of base metal, plated with precious metal (excl. works of art, collectors' pieces and antiques)	0.00%	EIF	
8306.29.00	Statuettes and other ornaments, of base metal, not plated with precious metal (excl. works of art, collectors' pieces and antiques)	0.00%	EIF	
8306.30.00	Photograph, picture or similar frames, of base metal; mirrors of base metal (excl. optical elements)	2.00%	EIF	
8307.10.00	Flexible tubing of iron or steel, with or without fittings	0.00%	EIF	
8307.90.00	Flexible tubing of base metal other than iron or steel, with or without fittings	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8308.10.00	Hooks, eyes and eyelets, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made-up articles	2.00%	EIF	
8308.20.00	Tubular or bifurcated rivets, of base metal	2.00%	EIF	
8308.90.00	Clasps, frames with clasps without locks, buckles and buckle-clasps, of base metal, for clothing, footwear, handbags, travel goods or other made-up articles, incl. parts of articles of heading 8308, of base metal (excl. hooks, eyes, eyelets and tubular or bifurcated rivets)	2.00%	EIF	
8309.10.00	Crown corks of base metal	0.00%	EIF	
8309.90.10	Capsules of lead; capsules of aluminium of a diameter > 21 mm (excl. crown corks)	0.00%	EIF	
8309.90.90	Stoppers, caps and lids, incl. screw caps and pouring stoppers, capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal (excl. crown corks, capsules of lead and capsules of aluminium of a diameter > 21 mm)	0.00%	EIF	
8310.00.00	Sign-plates, nameplates, address-plates and similar plates, numbers, letters and other symbols, of base metal, incl. traffic signs (excl. those of heading 9405, type and the like, and signal boards, signal discs and signal arms for traffic of heading 8608)	0.00%	EIF	
8311.10.00	Coated electrodes of base metal, for electric arc-welding	0.00%	EIF	
8311.20.00	Cored wire of base metal, for electric arc-welding	0.00%	EIF	
8311.30.00	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame (excl. wire and rods cored with solder which, excl. the flux material, contains >= 2% by weight of precious metal)	0.00%	EIF	
8311.90.00	Wire, rods, tubes, plates, electrodes and the like, of base metal or of metal carbides, coated or cored with flux material, for soldering, brazing, welding or deposition of	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	metal or metal carbides, n.e.s., and wire and rods of agglomerated base metal powder, for metal spraying, n.e.s.			
8401.10.00	Nuclear reactors	4.00%	EIF	
8401.20.00	Machinery and apparatus for isotopic separation and parts thereof, n.e.s.	0.00%	EIF	
8401.30.00	Fuel elements "cartridges", non-irradiated, in casing with handling fixtures, for nuclear reactors	0.00%	EIF	
8401.40.00	Parts of nuclear reactors, n.e.s.	0.00%	EIF	
8402.11.00	Watertube boilers with a steam production > 45 t/hour	0.00%	EIF	
8402.12.00	Watertube boilers with a steam production <= 45 t/hour (excl. central heating hot water boilers capable also of producing low pressure steam)	0.00%	EIF	
8402.19.10	Firetube boilers (excl. central heating hot water boilers capable also of producing low pressure steam)	0.00%	EIF	
8402.19.90	Vapour generating boilers, incl. hybrid boilers (excl. watertube boilers, firetube boilers and central heating hot water boilers capable also of producing low pressure steam)	0.00%	EIF	
8402.20.00	Superheated water boilers	0.00%	EIF	
8402.90.00	Parts of vapour generating boilers and superheated water boilers, n.e.s.	0.00%	EIF	
8403.10.10	Central heating boilers, non-electric, of cast iron (excl. vapour generating boilers and superheated water boilers of heading 8402)	2.00%	EIF	
8403.10.90	Central heating boilers, non-electric (excl. of cast iron, and vapour generating boilers and superheated water boilers of heading 8402)	2.00%	EIF	
8403.90.10	Parts of central heating boilers of cast iron, n.e.s.	0.00%	EIF	
8403.90.90	Parts of central heating boilers, n.e.s.	0.00%	EIF	
8404.10.00	Auxiliary plant for use with boilers of heading 8402 or 8403, e.g. economizers, superheaters, soot removers and gas recoverers;	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8404.20.00	Condensers for steam or other vapour power units	0.00%	EIF	
8404.90.00	Parts of auxiliary plant of heading 8402 or 8403 and condensers for steam or other vapour power units, n.e.s.	0.00%	EIF	
8405.10.00	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers (excl. coke ovens, electrolytic process gas generators and carbide lamps)	0.00%	EIF	
8405.90.00	Parts of producer gas or water gas generators and acetylene gas generators or similar water process gas generators, n.e.s.	0.00%	EIF	
8406.10.00	Steam and other vapour turbines for marine propulsion	0.00%	EIF	
8406.81.00	Steam and other vapour turbines, of an output > 40 MW (excl. those for marine propulsion)	0.00%	EIF	
8406.82.00	Steam and other vapour turbines, of an output <= 40 MW (excl. those for marine propulsion)	0.00%	EIF	
8406.90.10	Stator blades, rotors and their blades, of turbines	0.00%	EIF	
8406.90.90	Parts of steam turbines and other vapour turbines, n.e.s. (excl. stator blades, rotors and their blades)	0.00%	EIF	
8407.10.00	Spark-ignition reciprocating or rotary internal combustion piston engine, for aircraft	0.00%	EIF	
8407.21.10	Spark-ignition outboard motors for marine propulsion, of a cylinder capacity <= 325 cm ³	6.00%	EIF	
8407.21.91	Spark-ignition outboard motors for marine propulsion, of a cylinder capacity > 325 cm ³ and a power <= 30 kW	4.00%	EIF	
8407.21.99	Spark-ignition outboard motors for marine propulsion, of a cylinder capacity > 325 cm ³ and a power > 30 kW	4.00%	EIF	
8407.29.00	Spark-ignition reciprocating or rotary engines, for marine propulsion (excl. outboard motors)	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8407.31.00	Spark-ignition reciprocating piston engine, of a kind used for the propulsion of vehicles of chapter 87, of a cylinder capacity $\leq 50 \text{ cm}^3$	2.00%	EIF	
8407.32.10	Spark-ignition reciprocating piston engine, of a kind used for the propulsion of vehicles of chapter 87, of a cylinder capacity of $> 50 \text{ cm}^3$ but $\leq 125 \text{ cm}^3$	2.00%	EIF	
8407.32.90	Spark-ignition reciprocating piston engine, of a kind used for the propulsion of vehicles of chapter 87, of a cylinder capacity of $> 125 \text{ cm}^3$ but $\leq 250 \text{ cm}^3$	2.00%	EIF	
8407.33.20	Spark-ignition reciprocating piston engine, of a kind used for vehicles of chapter 87, of a cylinder capacity $> 250 \text{ cm}^3$ but $\leq 500 \text{ cm}^3$	2.00%	EIF	
8407.33.80	Spark-ignition reciprocating piston engine, of a kind used for vehicles of chapter 87, of a cylinder capacity $> 500 \text{ cm}^3$ but $\leq 1000 \text{ cm}^3$	2.00%	EIF	
8407.34.10	Spark ignition reciprocating piston engine of a cylinder capacity $> 1.000 \text{ cm}^3$, for the industrial assembly of : pedestrian-controlled tractors of subheading 8701.10, motor vehicles of heading 8703, motor vehicles of heading 8704 with engines of a cylinder capacity $< 2.800 \text{ cm}^3$ and motor vehicles of heading 8705	2.00%	EIF	
8407.34.30	Spark-ignition reciprocating piston engine, of a kind used for vehicles of chapter 87, used, of a cylinder capacity $> 1.000 \text{ cm}^3$	4.00%	EIF	
8407.34.91	Spark-ignition reciprocating piston engine, of a kind used for vehicles of chapter 87, new, of a cylinder capacity $\leq 1.500 \text{ cm}^3$ but $> 1.000 \text{ cm}^3$ (excl. engines of subheading 8407.34.10)	4.00%	EIF	
8407.34.99	Spark-ignition reciprocating piston engine, of a kind used for vehicles of chapter 87, new, of a cylinder capacity $> 1.500 \text{ cm}^3$ (excl. those used for the industrial assembly of pedestrian-controlled tractors of subheading 8701.10, motor vehicles of heading 8703, motor vehicles of heading 8704 with engines of a cylinder capacity $< 2.800 \text{ cm}^3$ and motor vehicles of heading 8705)	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8407.90.10	Spark-ignition reciprocating or rotary internal combustion piston engine, of a cylinder capacity $\leq 250 \text{ cm}^3$ (excl. those for aircraft or marine propulsion and reciprocating piston engine of a kind used for vehicles of chapter 87)	2.00%	EIF	
8407.90.50	Spark-ignition rotary internal combustion piston engine of a cylinder capacity $> 250 \text{ cm}^3$, for the industrial assembly of : pedestrian-controlled tractors of subheading 8701.10, motor vehicles of heading 8703, motor vehicles of heading 8704 with engines of a cylinder capacity $< 2.800 \text{ cm}^3$ and motor vehicles of heading 8705	2.00%	EIF	
8407.90.80	Spark-ignition reciprocating or rotary piston engine, of a cylinder capacity $> 250 \text{ cm}^3$, of a power $\leq 10 \text{ kW}$ (other than engines of subheading 8407.90.50, reciprocating piston engine of a kind used for the propulsion of vehicles of chapter 87, aircraft engines and marine propulsion engines)	4.00%	EIF	
8407.90.90	Spark-ignition reciprocating or rotary piston engine, of a cylinder capacity $> 250 \text{ cm}^3$, of a power $> 10 \text{ kW}$ (other than engines of subheading 8407.90.50, reciprocating piston engine of a kind used for the propulsion of vehicles of chapter 87, aircraft engines and marine propulsion engines)	4.00%	EIF	
8408.10.11	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine", used, for seagoing vessels of heading 8901 to 8906, tugs of subheading 8904.00.10 and warships of subheading 8906.10.00	0.00%	EIF	
8408.10.19	Compression-ignition combustion piston engine, used, for vessels (other than for seagoing vessels of heading 8901 to 8906, tugs of subheading 8904.00.10 and warships of subheading 8906.10.00)	2.00%	EIF	
8408.10.23	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine", for seagoing vessels of heading 8901 to 8906, tugs of subheading 8904.00.10 and warships of subheading 8906.10.00, new, of a power $\leq 50 \text{ kW}$	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8408.10.27	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine", for vessels, new, of a power <= 50 kW (excl. for seagoing vessels of heading 8901 to 8906, for tugs of subheading 8904.00.10 and for warships of subheading 8906.10.00)	2.00%	EIF	
8408.10.31	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine", for seagoing vessels of heading 8901 to 8906, tugs of subheading 8904.00.10 and warships of subheading 8906.10.00, new, of a power > 50 kW but <= 100 kW	0.00%	EIF	
8408.10.39	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine" for vessels, new, of a power > 50 kW but <= 100 kW (excl. for vessels of heading 8901 to 8906, tugs of subheading 8904.00.10 and warships of subheading 8906.10.00)	2.00%	EIF	
8408.10.41	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine" for seagoing vessels of heading 8901 to 8906, tugs of subheading 8904.00.10 and warships of subheading 8906.10.00, new, of a power > 100 kW but <= 200 kW	0.00%	EIF	
8408.10.49	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine" for vessels, new, of a power > 100 kW but <= 200 kW (excl. for seagoing vessels of heading 8901 to 8906, tugs of subheading 8904.00.10 and warships of subheading 8906.10.00)	2.00%	EIF	
8408.10.51	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine", for seagoing vessels of heading 8901 to 8906, tugs of subheading 8904.00.10 and warships of subheading 8906.10.00, new, of a power > 200 kW but <= 300 kW	0.00%	EIF	
8408.10.59	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine", of vessels, new, of a power > 200 kW but <= 300 kW (excl. for seagoing	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	vessels of heading 8901 to 8906, tugs of subheading 8904.00.10 and warships of subheading 8906.10.00)			
8408.10.61	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine", for seagoing vessels of heading 8901 to 8906, tugs of subheading 8904.00.10 and warships of subheading 8906.10.00, new, of a power > 300 kW but <= 500 kW	0.00%	EIF	
8408.10.69	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine", for vessels, new, of a power > 300 kW but <= 500 kW (excl. for seagoing vessels of heading 8901 to 8906, tugs of subheading 8904.00.10 and warships of subheading 8906.10.00)	2.00%	EIF	
8408.10.71	Compression-engine internal combustion piston engine "diesel or semi-diesel engine", for seagoing vessels of heading 8901 to 8906, tugs of subheading 8904.00.10 and warships of subheading 8906.10.00, new, of a power > 500 kW but <= 1.000 kW	0.00%	EIF	
8408.10.79	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine" for vessels, new, of a power > 500 kW but <= 1.000 kW (excl. for seagoing vessels of heading 8901 to 8906, tugs of subheading 8904.00.10 and warships of subheading 8906.10.00)	2.00%	EIF	
8408.10.81	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine", for seagoing vessels of heading 8901 to 8906, tugs of subheading 8904.00.10 and warships of subheading 8906.10.00, new, of a power > 1.000 kW but <= 5.000 kW	0.00%	EIF	
8408.10.89	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine" for vessels, new, of a power > 1.000 kW but <= 5.000 kW (excl. for seagoing vessels of heading 8901 to 8906, tugs of subheading 8904.00.10 and warships of subheading 8906.10.00)	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8408.10.91	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine" for seagoing vessels of heading 8901 to 8906, tugs of subheading 8904.00.10 and warships of subheading 8906.10.00, new, of a power > 5.000 kW	0.00%	EIF	
8408.10.99	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine" for vessels, new, of a power > 5.000 kW (excl. for seagoing vessels of heading 8901 to 8906, tugs of subheading 8904.00.10 and warships of subheading 8906.10.00)	2.00%	EIF	
8408.20.10	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine" for the industrial assembly of : pedestrian-controlled tractors of subheading 8701.10, motor vehicles of heading 8703, motor vehicles of heading 8704 with engines of a cylinder capacity < 2.500 cm ³ and motor vehicles of heading 8705	2.00%	EIF	
8408.20.31	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine" for wheeled agricultural or forestry tractors, of a power <= 50 kW	4.00%	EIF	
8408.20.35	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine" for wheeled agricultural or forestry tractors, of a power > 50 kW but <= 100 kW	4.00%	EIF	
8408.20.37	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine" for wheeled agricultural or forestry tractors, of a power > 100 kW	4.00%	EIF	
8408.20.51	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine" for vehicles of chapter 87, of a power <= 50 kW (excl. engines of subheading 8408.20.10 and engines for wheeled agricultural or forestry tractors)	4.00%	EIF	
8408.20.55	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine" for vehicles of chapter 87, of a power > 50 kW but <= 100 kW (excl. engines of subheading 8408.20.10 and engines for wheeled agricultural or forestry tractors)	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8408.20.57	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine" for vehicles of chapter 87, of a power > 100 kW but <= 200 kW (excl. engines of subheading 8408.20.10 and engines for wheeled agricultural or forestry tractors)	4.00%	EIF	
8408.20.99	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine" for vehicles of chapter 87, of a power > 200 kW (excl. engines of subheading 8408.20.10 and engines for wheeled agricultural or forestry tractors)	4.00%	EIF	
8408.90.21	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine" for rail traction	4.00%	EIF	
8408.90.27	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine", used (excl. engines for rail traction or marine propulsion and engines for motor vehicles of chapter 87)	4.00%	EIF	
8408.90.41	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine", new, of a power <= 15 kW (excl. engines for rail traction or marine propulsion and engines for motor vehicles of chapter 87)	4.00%	EIF	
8408.90.43	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine", new, of a power > 15 kW but <= 30 kW (excl. engines for rail traction or marine propulsion and engines for motor vehicles of chapter 87)	4.00%	EIF	
8408.90.45	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine", new, of a power > 30 kW but <= 50 kW (excl. engines for rail traction or marine propulsion and engines for motor vehicles of chapter 87)	4.00%	EIF	
8408.90.47	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine", new, of a power > 50 kW but <= 100 kW (excl. engines for rail traction or marine propulsion and engines for motor vehicles of chapter 87)	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8408.90.61	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine", new, of a power > 100 kW but <= 200 kW (excl. engines for rail traction or marine propulsion and engines for motor vehicles of chapter 87)	4.00%	EIF	
8408.90.65	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine", new, of a power > 200 kW but <= 300 kW (excl. engines for rail traction or marine propulsion and engines for motor vehicles of chapter 87)	4.00%	EIF	
8408.90.67	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine", new, of a power > 300 kW but <= 500 kW (excl. engines for rail traction or marine propulsion and engines for motor vehicles of chapter 87)	4.00%	EIF	
8408.90.81	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine", new, of a power > 500 kW but <= 1.000 kW (excl. engines for rail traction or marine propulsion and engines for motor vehicles of chapter 87)	4.00%	EIF	
8408.90.85	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine", new, of a power > 1.000 kW but <= 5.000 kW (excl. engines for rail traction or marine propulsion and engines for motor vehicles of chapter 87)	4.00%	EIF	
8408.90.89	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine", new, of a power > 5.000 kW (excl. engines for rail traction or marine propulsion and engines for motor vehicles of chapter 87)	4.00%	EIF	
8409.10.00	Parts suitable for use solely or principally with internal combustion piston engine for aircraft, n.e.s.	0.00%	EIF	
8409.91.00	Parts suitable for use solely or principally with spark-ignition internal combustion piston engine, n.e.s.	2.00%	EIF	
8409.99.00	Parts suitable for use solely or principally with compression-ignition internal combustion piston engine "diesel or semi-diesel engine", n.e.s.	2.00%	EIF	
8410.11.00	Hydraulic turbines and water wheels, of a power <= 1.000 kW (excl. hydraulic power engines and motors of heading 8412)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8410.12.00	Hydraulic turbines and water wheels, of a power > 1.000 kW but <= 10.000 kW (excl. hydraulic power engines and motors of heading 8412)	0.00%	EIF	
8410.13.00	Hydraulic turbines and water wheels, of a power > 10.000 kW (excl. hydraulic power engines and motors of heading 8412)	0.00%	EIF	
8410.90.00	Parts of hydraulic turbines and water wheels incl. regulators	0.00%	EIF	
8411.11.00	Turbojets of a thrust <= 25 kN	0.00%	EIF	
8411.12.10	Turbojets of a thrust > 25 kN but <= 44 kN	0.00%	EIF	
8411.12.30	Turbojets of a thrust > 44 kN but <= 132 kN	0.00%	EIF	
8411.12.80	Turbojets of a thrust > 132 kN	0.00%	EIF	
8411.21.00	Turbopropellers of a power <= 1.100 kW	0.00%	EIF	
8411.22.20	Turbopropellers of a power > 1.100 kW but <= 3.730 kW	0.00%	EIF	
8411.22.80	Turbopropellers of a power > 3.730 kW	0.00%	EIF	
8411.81.00	Gas turbines of a power <= 5.000 kW (excl. turbojets and turbopropellers)	0.00%	EIF	
8411.82.20	Gas turbines of a power > 5.000 kW but <= 20.000 kW (excl. turbojets and turbopropellers)	0.00%	EIF	
8411.82.60	Gas turbines of a power > 20.000 kW but <= 50.000 kW (excl. turbojets and turbopropellers)	0.00%	EIF	
8411.82.80	Gas turbines of a power > 50.000 kW (excl. turbojets and turbopropellers)	0.00%	EIF	
8411.91.00	Parts of turbojets or turbopropellers, n.e.s.	0.00%	EIF	
8411.99.00	Parts of gas turbines, n.e.s.	0.00%	EIF	
8412.10.00	Reaction engines other than turbojets	2.00%	EIF	
8412.21.20	Hydraulic systems, linear acting "cylinders"	2.00%	EIF	
8412.21.80	Hydraulic power engines and motors, linear acting "cylinders" (excl. hydraulic systems)	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8412.29.20	Hydraulic systems powered using hydraulic fluid power motors (excl. hydraulic power engines and motors, linear acting[cylinders])	4.00%	EIF	
8412.29.81	Hydraulic fluid power motors (excl. linear acting [cylinders] and hydraulic systems)	4.00%	EIF	
8412.29.89	Hydraulic power engines and motors (excl. linear acting [cylinders], hydraulic systems, hydraulic fluid power motors, hydraulic turbines and water wheels of heading 8410 and steam turbines)	4.00%	EIF	
8412.31.00	Pneumatic power engines and motors, linear-acting, "cylinders"	4.00%	EIF	
8412.39.00	Pneumatic power engines and motors (excl. linear acting)	4.00%	EIF	
8412.80.10	Steam or other vapour power engines (excl. steam or other vapour generating boilers and turbines)	2.00%	EIF	
8412.80.80	Engines and motors, non-electrical (excl. steam turbines, internal combustion piston engine, hydraulic turbines, water wheels, gas turbines, reaction engines, hydraulic power engines and motors, pneumatic power engines and motors, steam or other vapour power engines and electric motors)	4.00%	EIF	
8412.90.20	Parts of reaction engines, n.e.s. (excl. of turbojets)	0.00%	EIF	
8412.90.40	Parts of hydraulic power engines and motors, n.e.s.	0.00%	EIF	
8412.90.80	Parts of non-electrical engines and motors, n.e.s.	0.00%	EIF	
8413.11.00	Pumps fitted or designed to be fitted with a measuring device, for dispensing fuel or lubricants, of the type used in filling stations or in garages	0.00%	EIF	
8413.19.00	Pumps for liquids, fitted or designed to be fitted with a measuring device (excl. pumps for dispensing fuel or lubricants, of the type used in filling stations or in garages)	0.00%	EIF	
8413.20.00	Hand pumps for liquids (excl. those of subheading 8413.11 and 8413.19)	0.00%	EIF	
8413.30.20	Injection pumps for internal combustion piston engine	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8413.30.80	Fuel, lubricating or cooling medium pumps for internal combustion piston engine (excl. injection pumps)	0.00%	EIF	
8413.40.00	Concrete pumps	0.00%	EIF	
8413.50.20	Reciprocating positive displacement hydraulic units, with pumps	0.00%	EIF	
8413.50.40	Dosing and proportioning reciprocating positive displacement pumps, power-driven	0.00%	EIF	
8413.50.61	Hydraulic fluid power piston pumps (excl. hydraulic units)	0.00%	EIF	
8413.50.69	Piston pumps, power-driven (excl. pumps of subheading 8413.11 and 8413.19, fuel, lubricating or cooling medium pumps for internal combustion piston engine, concrete pumps, hydraulic pumps, incl. hydraulic units, and dosing pumps)	0.00%	EIF	
8413.50.80	Reciprocating positive displacement pumps, power-driven (excl. pumps of subheading 8413.11 and 8413.19, fuel, lubricating or cooling medium pumps for internal combustion piston engine, concrete pumps, hydraulic units, dosing pumps and general piston pumps)	0.00%	EIF	
8413.60.20	Rotary positive displacement hydraulic units, with pumps	0.00%	EIF	
8413.60.31	Hydraulic fluid power gear pumps (excl. hydraulic units)	0.00%	EIF	
8413.60.39	Gear pumps, power-driven (excl. pumps of subheading 8413.11 and 8413.19, fuel, lubricating or cooling medium pumps for internal combustion piston engine and hydraulic pumps, incl. hydraulic units)	0.00%	EIF	
8413.60.61	Hydraulic fluid power vane pumps (excl. hydraulic units)	0.00%	EIF	
8413.60.69	Vane pumps, power-driven (excl. pumps of subheading 8413.11 and 8413.19, fuel, lubricating or cooling medium pumps for internal combustion piston engine and hydraulic pumps, incl. hydraulic units)	0.00%	EIF	
8413.60.70	Screw pumps, power-driven (excl. pumps of subheading 8413.11 and 8413.19, fuel, lubricating or cooling medium pumps for internal combustion piston engine, concrete pumps and hydraulic units)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8413.60.80	Rotary positive displacement pumps, power-driven (excl. pumps of subheading 8413.11 and 8413.19, fuel, lubricating or cooling medium pumps for internal combustion piston engine, concrete pumps, gear pumps, vane pumps, screw pumps and hydraulic units)	0.00%	EIF	
8413.70.21	Submersible pumps, single-stage	0.00%	EIF	
8413.70.29	Submersible pumps, multi-stage	0.00%	EIF	
8413.70.30	Glandless impeller pumps for heating systems and warm water supply	0.00%	EIF	
8413.70.35	Pumps, power-driven, with a discharge outlet diameter \leq 15 mm (excl. pumps of subheading 8413.11 and 8413.19, fuel, lubricating or cooling medium pumps for internal combustion piston engine and submersible pumps)	0.00%	EIF	
8413.70.45	Channel impeller and side channel pumps	0.00%	EIF	
8413.70.51	Radial flow centrifugal pumps with a discharge outlet diameter $>$ 15 mm, single-stage, with single entry impeller, monobloc (excl. pumps of subheading 8413.11 and 8413.19, fuel, lubricating or cooling medium pumps for internal combustion piston engine, concrete pumps, submersible pumps and impeller pumps for heating systems and warm water supply)	0.00%	EIF	
8413.70.59	Radial flow centrifugal pumps with a discharge outlet diameter $>$ 15 mm, single-stage, with single entry impeller (other than monobloc and excl. pumps of subheading 8413.11 and 8413.19)	0.00%	EIF	
8413.70.65	Radial flow centrifugal pumps with a discharge outlet diameter $>$ 15 mm, single-stage, with more than one entry impeller (excl. pumps of subheading 8413.11 and 8413.19 and submersible pumps)	0.00%	EIF	
8413.70.75	Radial flow centrifugal pumps with a discharge outlet diameter $>$ 15 mm, multi-stage (excl. pumps of subheading 8413.11 and 8413.19 and submersible pumps)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8413.70.81	Single-stage centrifugal pumps, power-driven, with a discharge outlet diameter > 15 mm (excl. pumps of subheading 8413.11 and 8413.19; fuel, lubricating or cooling medium pumps for internal combustion piston engine; concrete pumps; submersible pumps; impeller pumps for heating systems and warm water supply; channel impeller, side channel and general radial flow pumps)	0.00%	EIF	
8413.70.89	Multi-stage centrifugal pumps, power-driven, with a discharge outlet diameter > 15 mm (excl. pumps of subheading 8413.11 and 8413.19; fuel, lubricating or cooling medium pumps for internal combustion piston engine; concrete pumps; submersible pumps; impeller pumps for heating systems and warm water supply; channel impeller, side channel and general radial flow pumps)	0.00%	EIF	
8413.81.00	Pumps for liquids, power-driven (excl. those of subheading 8413.11 and 8413.19, fuel, lubricating or cooling medium pumps for internal combustion piston engine, concrete pumps, general reciprocating or rotary positive displacement pumps and centrifugal pumps of all kinds)	0.00%	EIF	
8413.82.00	Liquid elevators (excl. pumps)	0.00%	EIF	
8413.91.00	Parts of pumps for liquids, n.e.s.	0.00%	EIF	
8413.92.00	Parts of liquid elevators, n.e.s.	0.00%	EIF	
8414.10.15	Vacuum pumps of a kind used for the manufacture of semiconductors or solely or principally used for the manufacture of flat panel displays	0.00%	EIF	
8414.10.25	Rotary piston vacuum pumps, sliding vane rotary pumps, molecular drag pumps and Roots pumps (excl. pumps used in semiconductor or flat panel display production)	0.00%	EIF	
8414.10.81	Diffusion pumps, cryopumps and adsorption pumps (excl. pumps used in semiconductor or flat panel display production)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8414.10.89	Vacuum pumps (excl. pumps used in semiconductor or flat panel display production, rotary piston pumps, sliding vane rotary pumps, molecular drag pumps, Roots pumps, diffusion pumps, cryopumps and adsorption pumps)	0.00%	EIF	
8414.20.20	Handpumps for cycles	0.00%	EIF	
8414.20.80	Hand-operated or foot-operated air pumps (excl. handpumps for cycles)	2.00%	EIF	
8414.30.20	Compressors for refrigerating equipment, of a power $\leq 0,4$ kW	2.00%	EIF	
8414.30.81	Compressors for refrigerating equipment, of a power $> 0,4$ kW, hermetic or semi-hermetic	2.00%	EIF	
8414.30.89	Compressors for refrigerating equipment, of a power $> 0,4$ kW (excl. hermetic or semi-hermetic compressors)	2.00%	EIF	
8414.40.10	Air compressors mounted on a wheeled chassis for towing, giving a flow per minute ≤ 2 m ³	2.00%	EIF	
8414.40.90	Air compressors mounted on a wheeled chassis for towing, giving a flow per minute > 2 m ³	2.00%	EIF	
8414.51.00	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output ≤ 125 W	2.00%	EIF	
8414.59.15	Fans of a kind used solely or principally for cooling microprocessors, telecommunication apparatus, automatic data processing machines or units of automatic data processing machines	0.00%	EIF	
8414.59.25	Axial fans (excl. table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output ≤ 125 W, and fans for cooling IT equipment of 8414 59 15)	2.00%	EIF	
8414.59.35	Centrifugal fans (excl. table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output ≤ 125 W, and fans for cooling IT equipment of 8414 59 15)	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8414.59.95	Fans (excl. table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output ≤ 125 W, axial and centrifugal fans, and fans for cooling IT equipment of 8414 59 15)	2.00%	EIF	
8414.60.00	Hoods incorporating a fan, whether or not fitted with filters, having a maximum horizontal side ≤ 120 cm	2.00%	EIF	
8414.80.11	Turbocompressors, single-stage (excl. compressors for refrigerating equipment and air compressors mounted on a wheeled chassis for towing)	2.00%	EIF	
8414.80.19	Turbocompressors, multi-stage (excl. compressors for refrigerating equipment and air compressors mounted on a wheeled chassis for towing)	2.00%	EIF	
8414.80.22	Reciprocating displacement compressors, having a gauge pressure capacity ≤ 15 bar, giving a flow/h ≤ 60 m ³ (excl. compressors for refrigerating equipment and air compressors mounted on a wheeled chassis for towing)	2.00%	EIF	
8414.80.28	Reciprocating displacement compressors, having a gauge pressure capacity ≤ 15 bar, giving a flow/h > 60 m ³ (excl. compressors for refrigerating equipment and air compressors mounted on a wheeled chassis for towing)	2.00%	EIF	
8414.80.51	Reciprocating displacement compressors, having a gauge pressure capacity > 15 bar, giving a flow/h ≤ 120 m ³ (excl. compressors for refrigerating equipment and air compressors mounted on a wheeled chassis for towing)	2.00%	EIF	
8414.80.59	Reciprocating displacement compressors, having a gauge pressure capacity > 15 bar, giving a flow/h > 120 m ³ (excl. compressors for refrigerating equipment and air compressors mounted on a wheeled chassis for towing)	2.00%	EIF	
8414.80.73	Rotary displacement compressors, single-shaft (excl. compressors for refrigerating equipment and air compressors mounted on a wheeled chassis for towing)	2.00%	EIF	
8414.80.75	Screw compressors, multi-shaft (excl. compressors for refrigerating equipment and air compressors mounted on a wheeled chassis for towing)	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8414.80.78	Rotary displacement compressors, multi-shaft (excl. compressors for refrigerating equipment, air compressors mounted on a wheeled chassis for towing and screw compressors)	2.00%	EIF	
8414.80.80	Air pumps and ventilating or recycling hoods incorporating a fan, whether or not fitted with filters, with a maximum horizontal side > 120 cm (excl. vacuum pumps, hand- or foot-operated air pumps and compressors)	2.00%	EIF	
8414.90.00	Parts of : air or vacuum pumps, air or other gas compressors, fans and ventilating or recycling hoods incorporating a fan, n.e.s.	2.00%	EIF	
8415.10.10	Air conditioning machines designed to be fixed to a window, wall, ceiling or floor, self-contained	2.00%	EIF	
8415.10.90	Air conditioning machines designed to be fixed to a window, wall, ceiling or floor, "split-system"	2.00%	EIF	
8415.20.00	Air conditioning machines of a kind used for persons, in motor vehicles	2.00%	EIF	
8415.81.00	Air conditioning machines incorporating a refrigerating unit and a valve for reversal of the cooling-heat cycle "reversible heat pumps" (excl. of a kind used for persons in motor vehicles and self-contained or "split-system" window or wall air conditioning machines)	2.00%	EIF	
8415.82.00	Air conditioning machines incorporating a refrigerating unit but without a valve for reversal of the cooling-heat cycle (excl. of a kind used for persons in motor vehicles, and self-contained or "split-system" window or wall air conditioning machines)	2.00%	EIF	
8415.83.00	Air conditioning machines comprising a motor-driven fan, not incorporating a refrigerating unit but incorporating elements for changing the temperature and humidity (excl. of a kind used for persons in motor vehicles, and self-contained or "split-system" window or wall air conditioning machines)	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8415.90.00	Parts of air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, n.e.s.	2.00%	EIF	
8416.10.10	Furnace burners for liquid fuel, incorporating an automatic control device	0.00%	EIF	
8416.10.90	Furnace burners for liquid fuel (excl. those incorporating an automatic control device)	0.00%	EIF	
8416.20.10	Furnace burners, only for gas, monobloc, incorporating a ventilator and a control device	0.00%	EIF	
8416.20.20	Combination furnace burners for pulverised solid fuel or for gas	0.00%	EIF	
8416.20.80	Furnace burners for pulverised solid fuel or gas (excl. such products only for gas, monobloc, incorporating a ventilator and a control device and combination burners)	0.00%	EIF	
8416.30.00	Mechanical stokers, incl. their mechanical grates, mechanical ash dischargers and similar appliances (excl. burners)	0.00%	EIF	
8416.90.00	Parts of furnace burners such as mechanical stokers, incl. their mechanical grates, mechanical ash dischargers and similar appliances, n.e.s.	0.00%	EIF	
8417.10.00	Industrial or laboratory furnaces and ovens, non-electric, for the roasting, melting or other heat treatment of ores, pyrites or metals (excl. drying ovens)	0.00%	EIF	
8417.20.10	Tunnel bakery ovens, incl. biscuit ovens, non-electric	0.00%	EIF	
8417.20.90	Bakery ovens, incl. biscuit ovens, non-electric (excl. tunnel ovens)	0.00%	EIF	
8417.80.30	Ovens and furnaces for firing ceramic products	0.00%	EIF	
8417.80.50	Ovens and furnaces for firing cement, glass or chemical products	0.00%	EIF	
8417.80.70	Industrial or laboratory furnaces, incl. incinerators, non-electric (excl. for the roasting, melting or other heat treatment of ores, pyrites or metals, bakery ovens, ovens and furnaces for firing ceramic products, ovens and furnaces for firing cement, glass or chemical products, drying ovens and ovens for cracking operations)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8417.90.00	Parts of industrial or laboratory furnaces, non-electric, incl. incinerators, n.e.s.	0.00%	EIF	
8418.10.20	Combined refrigerator-freezers, of a capacity > 340 l, fitted with separate external doors	0.00%	EIF	
8418.10.80	Combined refrigerator-freezers, of a capacity <= 340 l, fitted with separate external doors	0.00%	EIF	
8418.21.10	Household refrigerators, compression-type, of a capacity > 340 l	0.00%	EIF	
8418.21.51	Household refrigerators, compression-type, table model	0.00%	EIF	
8418.21.59	Household refrigerators, compression-type, building-in type	0.00%	EIF	
8418.21.91	Household refrigerators compression-type, of a capacity <= 250 l (excl. table models and building-in types)	0.00%	EIF	
8418.21.99	Household refrigerators, compression-type, of a capacity > 250 l but <= 340 l (excl. table models and building-in types)	0.00%	EIF	
8418.29.00	Household refrigerators, absorption-type	0.00%	EIF	
8418.30.20	Freezers of the chest type, of a capacity <= 400 l	0.00%	EIF	
8418.30.80	Freezers of the chest type, of a capacity > 400 l but <= 800 l	0.00%	EIF	
8418.40.20	Freezers of the upright type, of a capacity <= 250 l	0.00%	EIF	
8418.40.80	Freezers of the upright type, of a capacity > 250 l but <= 900 l	0.00%	EIF	
8418.50.11	Refrigerated show-cases and counters, with a refrigerating unit or evaporator, for frozen food storage	0.00%	EIF	
8418.50.19	Refrigerated show-cases and counters, with a refrigerating unit or evaporator, for non-frozen food storage	0.00%	EIF	
8418.50.90	Refrigerating furniture with a refrigerating unit or evaporator (excl. combined refrigerator-freezers, with separate external doors, household refrigerators, refrigerated show-cases and counters)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8418.61.00	Heat pumps (excl. air conditioning machines of heading 8415)	0.00%	EIF	
8418.69.00	Refrigerating or freezing equipment (excl. refrigerating and freezing furniture)	0.00%	EIF	
8418.91.00	Furniture designed to receive refrigerating or freezing equipment	0.00%	EIF	
8418.99.10	Evaporators and condensers for refrigerating equipment (excl. for household refrigerators)	0.00%	EIF	
8418.99.90	Parts of refrigerating or freezing equipment and heat pumps, n.e.s.	0.00%	EIF	
8419.11.00	Instantaneous gas water heaters (excl. boilers or water heaters for central heating)	0.00%	EIF	
8419.19.00	Instantaneous or storage water heaters, non-electric (excl. instantaneous gas water heaters and boilers or water heaters for central heating)	0.00%	EIF	
8419.20.00	Medical, surgical or laboratory sterilizers	0.00%	EIF	
8419.31.00	Dryers for agricultural products	0.00%	EIF	
8419.32.00	Dryers for wood, paper pulp, paper or paperboard	0.00%	EIF	
8419.39.00	Dryers (excl. dryers for agricultural products, for wood, paper pulp, paper or paperboard, for yarns, fabrics and other textile products, dryers for bottles or other containers, hairdryers, hand dryers and domestic appliances)	0.00%	EIF	
8419.40.00	Distilling or rectifying plant	0.00%	EIF	
8419.50.20	Heat exchange units made of fluoropolymers and with inlet and outlet tube bores with inside diameters measuring ≤ 3 cm	0.00%	EIF	
8419.50.80	Heat-exchange units (excl. those used with boilers and those made of fluoropolymers with inlet and outlet tube bores with inside diameters measuring ≤ 3 cm)	0.00%	EIF	
8419.60.00	Machinery for liquefying air or other gases	0.00%	EIF	
8419.81.20	Percolators and other appliances for making coffee and other hot drinks (excl. domestic appliances)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8419.81.80	Machinery, plant and equipment for cooking or heating food (excl. percolators and other appliances for making hot drinks and domestic appliances)	0.00%	EIF	
8419.89.10	Cooling towers and similar plant for direct cooling (without a separating wall) by means of recirculated water	0.00%	EIF	
8419.89.30	Vacuum-vapour plant for the deposition of metal	0.00%	EIF	
8419.89.98	Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature, n.e.s.	0.00%	EIF	
8419.90.15	Parts of medical, surgical or laboratory sterilizers, n.e.s.	0.00%	EIF	
8419.90.85	Parts of machinery, plant and laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature, and of non-electric instantaneous and storage water heaters, n.e.s. (excl. of medical, surgical or laboratory sterilizers, those for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays, and of furnaces, ovens and other equipment of heading 8514)	0.00%	EIF	
8420.10.10	Calendering or other rolling machines, of a kind used in the textile industry	0.00%	EIF	
8420.10.30	Calendering or other rolling machines, of a kind used in the paper industry	0.00%	EIF	
8420.10.81	Roll laminators of a kind used solely or principally for the manufacture of printed circuit substrates or printed circuits	0.00%	EIF	
8420.10.89	Calendering or other rolling machines (excl. of a kind used in the textile or paper industries or for metals or glass, and roll laminators of a kind used solely or principally for the manufacture of printed circuit substrates or printed circuits)	0.00%	EIF	
8420.91.10	Cylinders for calendering or other rolling machines, of cast iron (other than for metals or glass)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8420.91.80	Cylinders for calendering or other rolling machines (excl. of cast iron and those for metals or glass)	0.00%	EIF	
8420.99.00	Parts for calendering or rolling machines, n.e.s. (other than for metals or glass and excl. cylinders)	0.00%	EIF	
8421.11.00	Centrifugal cream separators	0.00%	EIF	
8421.12.00	Centrifugal clothes-dryers	0.00%	EIF	
8421.19.20	Centrifuges of a kind used in laboratories	0.00%	EIF	
8421.19.70	Centrifuges, incl. centrifugal dryers (excl. apparatus for isotope separation, cream separators, clothes-dryers, and centrifuges of a kind used in laboratories and in the manufacture of semiconductor wafers)	0.00%	EIF	
8421.21.00	Machinery and apparatus for filtering or purifying water	0.00%	EIF	
8421.22.00	Machinery and apparatus for filtering or purifying beverages (excl. water)	0.00%	EIF	
8421.23.00	Oil or petrol-filters for internal combustion engines	0.00%	EIF	
8421.29.20	Machinery and apparatus for filtering or purifying liquids, made of fluoropolymers and with filter or purifier membrane thickness $\leq 140 \mu\text{m}$ (excl. those for water and other beverages, and artificial kidneys)	0.00%	EIF	
8421.29.80	Machinery and apparatus for filtering or purifying liquids (excl. such machinery and apparatus for water and other beverages, oil or petrol filters for internal combustion engines, artificial kidneys, and those made of fluoropolymers with filter or purifier membrane thickness $\leq 140 \mu\text{m}$)	0.00%	EIF	
8421.31.00	Intake air filters for internal combustion engines	0.00%	EIF	
8421.39.15	Machinery and apparatus for filtering or purifying gases, with stainless steel housing and with inlet and outlet tube bores with inside diameters $\leq 1,3 \text{ cm}$	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8421.39.25	Machinery and apparatus for filtering or purifying air (excl. intake air filters for internal combustion engines, and those with stainless steel housing and with inlet and outlet tube bores with inside diameters <= 1,3 cm)	0.00%	EIF	
8421.39.35	Machinery and apparatus for filtering or purifying gases other than air by a catalytic process (excl. those with stainless steel housing and with inlet and outlet tube bores with inside diameters <= 1,3 cm)	0.00%	EIF	
8421.39.85	Machinery and apparatus for filtering or purifying gases other than air (excl. isotope separators, those using a catalytic process, and those with stainless steel housing and with inlet and outlet tube bores with inside diameters <= 1,3 cm)	0.00%	EIF	
8421.91.00	Parts of centrifuges, incl. centrifugal dryers, n.e.s.	0.00%	EIF	
8421.99.10	Parts of machinery and apparatus of subheadings 84212920 or 84213915, n.e.s.	0.00%	EIF	
8421.99.90	Parts of machinery and apparatus for filtering or purifying liquids or gases, n.e.s.	0.00%	EIF	
8422.11.00	Dishwashing machines of the household type	0.00%	EIF	
8422.19.00	Dishwashing machines (excl. those of the household type)	0.00%	EIF	
8422.20.00	Machinery for cleaning or drying bottles or other containers (excl. dishwashing machines)	0.00%	EIF	
8422.30.00	Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	0.00%	EIF	
8422.40.00	Packing or wrapping machinery, incl. heat-shrink wrapping machinery (excl. machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers and machinery for capsuling bottles, jars, tubes and similar containers)	0.00%	EIF	
8422.90.10	Parts of dishwashing machines, n.e.s.	0.00%	EIF	
8422.90.90	Parts of packing or wrapping machinery and of other machinery of heading 8422, n.e.s. (excl. parts of dishwashing machines)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8423.10.10	Household scales (excl. personal weighing machines and baby scales)	0.00%	EIF	
8423.10.90	Personal weighing machines, incl. baby scales	0.00%	EIF	
8423.20.10	Scales for continuous weighing of goods on conveyors, using electronic means for gauging weight	0.00%	EIF	
8423.20.90	Scales for continuous weighing of goods on conveyors, using non-electronic means for gauging weight	0.00%	EIF	
8423.30.10	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, incl. hopper scales, using electronic means for gauging weight	0.00%	EIF	
8423.30.90	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, incl. hopper scales, using non-electronic means for gauging weight	0.00%	EIF	
8423.81.21	Check weighers and automatic control machines operating by reference to a pre-determined weight, having weighing capacity \leq 30 kg, using electronic means for gauging weight	0.00%	EIF	
8423.81.23	Machinery for weighing and labelling pre-packaged goods, having weighing capacity \leq 30 kg, using electronic means for gauging weight	0.00%	EIF	
8423.81.25	Shop scales, having weighing capacity \leq 30 kg, using electronic means for gauging weight (excl. machinery for weighing and labelling pre-packaged goods)	0.00%	EIF	
8423.81.29	Weighing machinery having a maximum weighing capacity \leq 30 kg, using electronic means for gauging weight, n.e.s	0.00%	EIF	
8423.81.80	Weighing machinery having a maximum weighing capacity \leq 30 kg, using non-electronic means for gauging weight, n.e.s	0.00%	EIF	
8423.82.20	Weighing machinery of a maximum weighing capacity $>$ 30 kg but \leq 5.000 kg, using electronic means for gauging weight (excl. machines for weighing motor vehicles, personal weighing machines, scales for continuous weighing of goods on	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	conveyors, constant weight scales and scales for discharging a pre-determined weight of material into a bag or container, also hopper scales)			
8423.82.81	Check weighers and automatic control machines operating by reference to a pre-determined weight, of a maximum weighing capacity > 30 kg but <= 5.000 kg, using non-electronic means for gauging weight	0.00%	EIF	
8423.82.89	Weighing machinery of a maximum weighing capacity > 30 kg but <= 5.000 kg, n.e.s.	0.00%	EIF	
8423.89.20	Weighing machinery of a maximum weighing capacity > 5.000 kg, using electronic means for gauging weight	0.00%	EIF	
8423.89.80	Weighing machinery of a maximum weighing capacity > 5.000 kg, using non-electronic means for gauging weight	0.00%	EIF	
8423.90.10	Parts of weighing machinery of subheadings 84232010, 84233010, 84238121, 84238123 , 84238125, 84238129, 84238220 or 84238920, n.e.s.	0.00%	EIF	
8423.90.90	Weighing machine weights of all kinds; parts of weighing machinery, n.e.s.	0.00%	EIF	
8424.10.00	Fire extinguishers, whether or not charged	0.00%	EIF	
8424.20.00	Spray guns and similar appliances (other than electrical machines, appliances and other devices for spraying molten metals or metal carbides of heading 8515, sand blasting machines and similar jet projecting machines)	0.00%	EIF	
8424.30.01	Water cleaning appliances with built-in motor, with heating device	0.00%	EIF	
8424.30.08	Water cleaning appliances with built-in motor, without heating device	0.00%	EIF	
8424.30.10	Steam or sand blasting machines and similar jet projecting machines, compressed air operated	0.00%	EIF	
8424.30.90	Steam or sand blasting machines and similar jet projecting machines (excl. compressed air operated and water cleaning appliances with built-in motor and appliances for cleaning special containers)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8424.41.00	Agricultural or horticultural sprayers, portable	0.00%	EIF	
8424.49.10	Agricultural or horticultural liquid/powder sprayers designed to be mounted on or drawn by a tractor	0.00%	EIF	
8424.49.90	Agricultural or horticultural sprayers (excl. portable, and those designed to be mounted on or drawn by a tractor)	0.00%	EIF	
8424.82.10	Agricultural or horticultural watering appliances, whether or not hand-operated	0.00%	EIF	
8424.82.90	Agricultural or horticultural mechanical appliances, whether or not hand-operated, for projecting or dispersing liquids or powders (excl. sprayers and watering appliances)	0.00%	EIF	
8424.89.40	Mechanical appliances for projecting, dispersing, or spraying liquids or powders, of a kind used solely or principally for the manufacture of printed circuits or printed circuit assemblies	0.00%	EIF	
8424.89.70	Mechanical appliances, whether or not hand-operated, for projecting, dispersing or spraying liquids or powders, n.e.s.	0.00%	EIF	
8424.90.20	Parts of mechanical appliances for projecting, dispersing, or spraying liquids or powders, of a kind used solely or principally for the manufacture of printed circuits or printed circuit assemblies	0.00%	EIF	
8424.90.80	Parts of fire extinguishers, spray guns and similar appliances, steam or sand blasting machines and similar jet projecting machines and machinery and apparatus for projecting, dispersing or spraying liquids or powders, n.e.s.	0.00%	EIF	
8425.11.00	Pulley tackle and hoists, powered by electric motor (other than skip hoists or hoists of a kind used for raising vehicles)	0.00%	EIF	
8425.19.00	Pulley tackle and hoists (other than skip hoists or hoists of a kind used for raising vehicles), non-powered by electric motor	0.00%	EIF	
8425.31.00	Winches and capstans powered by electric motor	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8425.39.00	Winches and capstans, non-powered by electric motor	0.00%	EIF	
8425.41.00	Built-in jacking systems of a type used in garages	0.00%	EIF	
8425.42.00	Jacks and hoists, hydraulic (excl. built-in jacking systems used in garages)	0.00%	EIF	
8425.49.00	Jacks and hoists of a kind used for raising vehicles, not hydraulic	0.00%	EIF	
8426.11.00	Overhead travelling cranes on fixed support	0.00%	EIF	
8426.12.00	Mobile lifting frames on tyres and straddle carriers	0.00%	EIF	
8426.19.00	Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes and mobile lifting frames (excl. overhead travelling cranes on fixed support, mobile lifting frames on tyres, straddle carriers and portal or pedestal jib cranes)	0.00%	EIF	
8426.20.00	Tower cranes	0.00%	EIF	
8426.30.00	Portal or pedestal jib cranes	0.00%	EIF	
8426.41.00	Mobile cranes and works trucks fitted with a crane, self-propelled, on tyres (excl. wheel-mounted cranes, mobile lifting frames on tyres and straddle carriers)	0.00%	EIF	
8426.49.00	Mobile cranes and works trucks fitted with a crane, self-propelled (excl. those on tyres and straddle carriers)	0.00%	EIF	
8426.91.10	Hydraulic cranes designed for the loading and unloading of the vehicle	0.00%	EIF	
8426.91.90	Cranes designed for mounting on road vehicles (excl. hydraulic cranes designed for the loading and unloading of vehicles)	0.00%	EIF	
8426.99.00	Ships' derricks; cranes, incl. cable cranes (excl. overhead travelling cranes, transporter cranes, gantry cranes, portal or pedestal jib cranes, bridge cranes, mobile lifting frames and straddle carriers, tower cranes, works trucks fitted with a crane, mobile cranes and cranes designed for mounting on road vehicles)	0.00%	EIF	
8427.10.10	Self-propelled works trucks powered by an electric motor, with a lifting height \geq 1 m	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8427.10.90	Self-propelled works trucks powered by an electric motor, with a lifting height < 1 m	4.00%	EIF	
8427.20.11	Rough terrain fork-lift and other stacking trucks, self-propelled, with a lifting height >= 1 m	4.00%	EIF	
8427.20.19	Works trucks, self-propelled, with a lifting height >= 1 m, non- powered with an electric motor (excl. rough terrain fork-lift trucks and other stacking trucks)	4.00%	EIF	
8427.20.90	Works trucks, self-propelled, with a lifting height < 1 m, non-powered with an electric motor	4.00%	EIF	
8427.90.00	Works trucks fitted with lifting or handling equipment, not self-propelled	4.00%	EIF	
8428.10.20	Lifts and skip hoists, electrically operated	0.00%	EIF	
8428.10.80	Lifts and skip hoists, non-electrically operated	0.00%	EIF	
8428.20.20	Pneumatic elevators and conveyors, for bulk materials	0.00%	EIF	
8428.20.80	Pneumatic elevators and conveyors (excl. those for bulk materials)	0.00%	EIF	
8428.31.00	Continuous-action elevators and conveyors for goods or materials, for underground use (excl. pneumatic elevators and conveyors)	0.00%	EIF	
8428.32.00	Continuous-action elevators and conveyors for goods or materials, bucket type (excl. for underground use)	0.00%	EIF	
8428.33.00	Continuous-action elevators and conveyors for goods or materials, belt type (excl. those for underground use)	0.00%	EIF	
8428.39.20	Roller conveyors	0.00%	EIF	
8428.39.90	Continuous-action conveyors for goods or materials (excl. specially designed for underground use, continuous-action conveyors with buckets or belts, wheel conveyors and other roller conveyors, pneumatic continuous-action conveyors and automated material handling machines for transport, handling and storage of material for semiconductor devices)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8428.40.00	Escalators and moving walkways	0.00%	EIF	
8428.60.00	Teleferics, chairlifts, ski-draglines; traction mechanisms for funiculars	0.00%	EIF	
8428.90.71	Loaders specially designed for attachment to agricultural tractors	0.00%	EIF	
8428.90.79	Loaders for use in agriculture (excl. those specially designed for attachment to agricultural tractors)	0.00%	EIF	
8428.90.90	Lifting, handling, loading or unloading machinery, n.e.s.	0.00%	EIF	
8429.11.00	Self-propelled bulldozers and angledozers, track laying	0.00%	EIF	
8429.19.00	Self-propelled bulldozers and angledozers, on wheels	0.00%	EIF	
8429.20.00	Self-propelled graders and levellers	0.00%	EIF	
8429.30.00	Self-propelled scrapers	0.00%	EIF	
8429.40.10	Self-propelled roadrollers, vibratory	0.00%	EIF	
8429.40.30	Self-propelled roadrollers (other than vibratory)	0.00%	EIF	
8429.40.90	Self-propelled tamping machines (excl. roadrollers)	0.00%	EIF	
8429.51.10	Self-propelled front-end shovel loaders specially designed for underground use	0.00%	EIF	
8429.51.91	Self-propelled front-end crawler shovel loaders (other than specially designed for underground use)	0.00%	EIF	
8429.51.99	Self-propelled front-end shovel loaders (other than specially designed for underground use or crawler shovel loaders)	0.00%	EIF	
8429.52.10	Self-propelled track-laying excavators, with a 360° revolving superstructure	0.00%	EIF	
8429.52.90	Self-propelling mechanical shovels with a 360° revolving superstructure (other than on track-laying excavators)	0.00%	EIF	
8429.59.00	Self-propelled mechanical shovels, excavators and shovel loaders (excl. self-propelled mechanical shovels with a 360° revolving superstructure and front-end shovel loaders)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8430.10.00	Pile-drivers and pile-extractors (excl. those mounted on railway wagons, motor vehicle chassis or lorries)	0.00%	EIF	
8430.20.00	Snowploughs and snowblowers (excl. those mounted on railway wagons, motor vehicle chassis or lorries)	0.00%	EIF	
8430.31.00	Self-propelled coal or rock cutters and tunnelling machinery (excl. hydraulically operated self-advancing supports for mines)	0.00%	EIF	
8430.39.00	Coal or rock cutters and tunnelling machinery, not self-propelled (excl. hand-operated tools and hydraulically operated self-advancing supports for mines)	0.00%	EIF	
8430.41.00	Self-propelled boring or sinking machinery for boring earth or extracting minerals or ores (excl. those mounted on railway or tramway wagons, motor vehicle chassis or lorries and tunnelling machinery)	0.00%	EIF	
8430.49.00	Boring or sinking machinery for boring earth or extracting minerals or ores, not self-propelled and not hydraulic (excl. tunnelling machinery and hand-operated tools)	0.00%	EIF	
8430.50.00	Self-propelled earth-moving machinery, n.e.s.	0.00%	EIF	
8430.61.00	Tamping or compacting machinery, not self-propelled (excl. hand-operated tools)	0.00%	EIF	
8430.69.00	Earth moving machinery, not self-propelled, n.e.s.	0.00%	EIF	
8431.10.00	Parts of pulley tackles and hoists (other than skip hoists), winches, capstans and jacks, n.e.s.	0.00%	EIF	
8431.20.00	Parts of fork-lift trucks and other works trucks fitted with lifting or handling equipment, n.e.s.	4.00%	EIF	
8431.31.00	Parts of lifts, skip hoists or escalators, n.e.s.	0.00%	EIF	
8431.39.00	Parts of machinery of heading 8428, n.e.s.	0.00%	EIF	
8431.41.00	Buckets, shovels, grabs and grips for machinery of heading 8426, 8429 and 8430	0.00%	EIF	
8431.42.00	Bulldozer or angledozer blades, n.e.s.	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8431.43.00	Parts for boring or sinking machinery of subheading 8430.41 or 8430.49, n.e.s.	0.00%	EIF	
8431.49.20	Parts of machinery of heading 8426, 8429 and 8430 of cast iron or cast steel, n.e.s.	0.00%	EIF	
8431.49.80	Parts of machinery of heading 8426, 8429 and 8430, n.e.s.	0.00%	EIF	
8432.10.00	Ploughs for use in agriculture, horticulture or forestry	0.00%	EIF	
8432.21.00	Disc harrows for use in agriculture, horticulture or forestry	0.00%	EIF	
8432.29.10	Scarifiers and cultivators for use in agriculture, horticulture and forestry	0.00%	EIF	
8432.29.30	Harrows for use in agriculture, horticulture and forestry (excl. disc harrows)	0.00%	EIF	
8432.29.50	Rotovators for use in agriculture, horticulture and forestry	0.00%	EIF	
8432.29.90	Weeders and hoes for use in agriculture, horticulture and forestry (excl. rotovators)	0.00%	EIF	
8432.31.00	No-till direct seeders, planters and transplanters	0.00%	EIF	
8432.39.11	Central driven precision spacing seeders (excl. no-till direct seeders)	0.00%	EIF	
8432.39.19	Seeders (excl. no-till direct seeders and central driven precision spacing seeders)	0.00%	EIF	
8432.39.90	Planters and transplanters (excl. no-till machines)	0.00%	EIF	
8432.41.00	Manure spreaders (excl. sprayers)	0.00%	EIF	
8432.42.00	Fertiliser distributors (excl. sprayers and manure spreaders)	0.00%	EIF	
8432.80.00	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers (excl. sprayers and dusters, ploughs, harrows, scarifiers, cultivators, weeders, hoes, seeders, planters, manure spreaders and fertiliser distributors)	0.00%	EIF	
8432.90.00	Parts of agricultural, horticultural or forestry machinery for soil preparation or cultivation or of lawn or sports-ground rollers, n.e.s.	0.00%	EIF	
8433.11.10	Electric motor mowers for lawns, parks or sports grounds, with the cutting device rotating in a horizontal plane	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8433.11.51	Self-propelled mowers for lawns, parks or sports grounds, powered non-electrically, with the cutting device rotating in a horizontal plane, with a seat	0.00%	EIF	
8433.11.59	Self-propelled mowers for lawns, parks or sports grounds, powered non-electrically, with the cutting device rotating in a horizontal plane, without a seat	0.00%	EIF	
8433.11.90	Mowers for lawns, parks or sports grounds, powered non-electrically, with the cutting device rotating in a horizontal plane not self-propelled	0.00%	EIF	
8433.19.10	Electric motor mowers for lawns, parks or sports grounds, with the cutting device rotating in a vertical plane or with cutter bars	0.00%	EIF	
8433.19.51	Self-propelled motor mowers for lawns, parks or sports grounds, powered non-electrically, with the cutting device rotating in a vertical plane or with cutter bars, with a seat	0.00%	EIF	
8433.19.59	Self-propelled motor mowers for lawns, parks or sports grounds, powered non-electrically, with the cutting device rotating in a vertical plane or with cutter bars, without a seat	0.00%	EIF	
8433.19.70	Motor mowers for lawns, parks or sports grounds, powered non-electrically, with the cutting device rotating in a vertical plane or with cutter bars, not self-propelled	0.00%	EIF	
8433.19.90	Mowers for lawns, parks or sports grounds, without motor	0.00%	EIF	
8433.20.10	Motor mowers (excl. mowers for lawns, parks or sports grounds)	0.00%	EIF	
8433.20.50	Mowers without motor, incl. cutter bars, designed to be carried on or hauled by a tractor	0.00%	EIF	
8433.20.90	Mowers (excl. mowers designed to be carried on or hauled by a tractor, mowers for lawns, parks or sports grounds, motor mowers and combine harvester-threshers)	0.00%	EIF	
8433.30.00	Haymaking machinery (excl. mowers)	0.00%	EIF	
8433.40.00	Straw or fodder balers, incl. pick-up balers	0.00%	EIF	
8433.51.00	Combine harvester-threshers	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8433.52.00	Threshing machinery (excl. combine harvester-threshers)	0.00%	EIF	
8433.53.10	Potato-diggers and potato harvesters	0.00%	EIF	
8433.53.30	Beet-topping machines and beet harvesters	0.00%	EIF	
8433.53.90	Root or tuber harvesting machines (excl. potato-diggers and potato harvesters and beet-topping machines and beet harvesters)	0.00%	EIF	
8433.59.11	Forage harvesters, self-propelled	0.00%	EIF	
8433.59.19	Forage harvesters, not self-propelled	0.00%	EIF	
8433.59.85	Harvesting machinery for agricultural produce (excl. mowers, haymaking machinery, straw and fodder balers, incl. pick-up balers, combine harvester-threshers and other threshing machinery, root or tuber harvesting machines, forage harvesters)	0.00%	EIF	
8433.60.00	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce (excl. machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables of heading 8437)	0.00%	EIF	
8433.90.00	Parts of harvesting machinery, threshing machinery, mowers and machines for cleaning, sorting or grading agricultural produce, n.e.s.	0.00%	EIF	
8434.10.00	Milking machines	0.00%	EIF	
8434.20.00	Dairy machinery (excl. refrigerating or heat treatment equipment, cream separators, clarifying centrifuges, filter presses and other filtering equipment)	0.00%	EIF	
8434.90.00	Parts of milking machines and dairy machinery, n.e.s.	0.00%	EIF	
8435.10.00	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages (excl. machinery for the treatment of these beverages, incl. centrifuges, filter presses, other filtering equipment and domestic appliances)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8435.90.00	Parts of presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages, n.e.s.	0.00%	EIF	
8436.10.00	Machinery for preparing animal feedingstuffs in agricultural holdings and similar undertakings (excl. machinery for the feedingstuff industry, forage harvesters and autoclaves for cooking fodder)	0.00%	EIF	
8436.21.00	Poultry incubators and brooders	0.00%	EIF	
8436.29.00	Poultry-keeping machinery (excl. machines for sorting or grading eggs, poultry pickers of heading 8438 and incubators and brooders)	0.00%	EIF	
8436.80.10	Forestry machinery, n.e.s.	0.00%	EIF	
8436.80.90	Agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, n.e.s.	0.00%	EIF	
8436.91.00	Parts of poultry-keeping machinery or poultry incubators and brooders, n.e.s.	0.00%	EIF	
8436.99.00	Parts of agricultural, horticultural, forestry or bee-keeping machinery, n.e.s.	0.00%	EIF	
8437.10.00	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	0.00%	EIF	
8437.80.00	Machinery used in the milling industry or for the working of cereals or dried leguminous vegetables (excl. farm-type machinery, heat treatment equipment, centrifugal dryers, air filters and machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables)	0.00%	EIF	
8437.90.00	Parts of machinery used in the milling industry or for the working of cereals or dried leguminous vegetables or machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables, n.e.s.	0.00%	EIF	
8438.10.10	Bakery machinery (excl. ovens and dough rollers)	0.00%	EIF	
8438.10.90	Machinery for the industrial preparation or manufacture of macaroni, spaghetti or similar products (excl. macaroni drying machines and dough rollers)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8438.20.00	Machinery for the industrial preparation or manufacture of confectionery, cocoa or chocolate (excl. centrifuges and filtering, heating or refrigerating equipment)	0.00%	EIF	
8438.30.00	Machinery for sugar manufacture (excl. centrifuges and filtering, heating or refrigerating equipment)	0.00%	EIF	
8438.40.00	Brewery machinery (excl. centrifuges and filtering, heating or refrigerating equipment)	0.00%	EIF	
8438.50.00	Machinery for the industrial preparation of meat or poultry (excl. cooking and other heating appliances and refrigerating or freezing equipment)	0.00%	EIF	
8438.60.00	Machinery for the industrial preparation of fruits, nuts or vegetables (excl. cooking and other heating appliances, refrigerating or freezing equipment and machinery for the sorting or grading of fruit and vegetables)	0.00%	EIF	
8438.80.10	Machinery for the industrial preparation of tea or coffee (excl. centrifuges, filtering equipment, roasters, freeze-dryers and other heating appliances)	0.00%	EIF	
8438.80.91	Machinery for the industrial preparation or manufacture of drink (excl. centrifuges, filtering, heating or refrigerating equipment)	0.00%	EIF	
8438.80.99	Machinery for the industrial preparation or manufacture of food or drink, n.e.s.	0.00%	EIF	
8438.90.00	Parts of machinery for the industrial preparation or manufacture of food or drink, n.e.s.	0.00%	EIF	
8439.10.00	Machinery for making pulp of fibrous cellulosic material (excl. autoclaves, boilers and other heating appliances)	0.00%	EIF	
8439.20.00	Machinery for making paper or paperboard (excl. dryers and other heating appliances, calenders and machinery for making pulp)	0.00%	EIF	
8439.30.00	Machinery for finishing paper or paperboard (excl. calenders)	0.00%	EIF	
8439.91.00	Parts of machinery for making pulp of fibrous cellulosic material, n.e.s.	0.00%	EIF	
8439.99.00	Parts of machinery for making or finishing paper or paperboard, n.e.s.	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8440.10.10	Folding machines for bookbinding	0.00%	EIF	
8440.10.20	Collating machines and gathering machines for bookbinding	0.00%	EIF	
8440.10.30	Sewing, wire stitching and stapling machines, incl. book-sewing machines, for bookbinding	0.00%	EIF	
8440.10.40	Unsewn "perfect" binding machines	0.00%	EIF	
8440.10.90	Bookbinding machinery (excl. machinery of heading 8441, general-purpose presses, printing machinery of heading 8443 and machines of uses ancillary to printing, folding machines, collating machines, gathering machines, sewing, wire stitching and stapling machines and unsewn binding machines)	0.00%	EIF	
8440.90.00	Parts of bookbinding machinery, n.e.s.	0.00%	EIF	
8441.10.10	Combined reel slitting and re-reeling machines, for making up paper pulp, paper or paperboard	0.00%	EIF	
8441.10.20	Slitting and cross cutting machines, for making up paper pulp, paper or paperboard (excl. combined reel slitting and re-reeling machines)	0.00%	EIF	
8441.10.30	Guillotines for paper or paperboard	0.00%	EIF	
8441.10.70	Cutting machines for paper or paperboard (other than bookbinding machinery of heading 8440, combined reel slitting and re-reeling machines, other slitting and cross-cutting machines and guillotines)	0.00%	EIF	
8441.20.00	Machines for making bags, sacks or envelopes out of paper pulp, paper or paperboard (excl. sewing machines and eyeletting machines)	0.00%	EIF	
8441.30.00	Machines for making cartons, boxes, cases, tubes, drums or similar containers (other than by moulding) out of paper pulp, paper or paperboard (excl. drying equipment and sewing machines)	0.00%	EIF	
8441.40.00	Machines for moulding articles in paper pulp, paper or paperboard (excl. drying equipment)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8441.80.00	Machinery for making up paper pulp, paper or paperboard, n.e.s.	0.00%	EIF	
8441.90.10	Parts of cutting machines for making up paper pulp, paper or paperboard, n.e.s.	0.00%	EIF	
8441.90.90	Parts of machinery for making up paper pulp, paper or paperboard, n.e.s.	0.00%	EIF	
8442.30.00	Machinery, apparatus and equipment for preparing or making printing plates, cylinders or other printing components (excl. machines of headings 8456 to 8465)	0.00%	EIF	
8442.40.00	Parts of machinery, apparatus and equipment for preparing or making printing plates, cylinders or other printing components, n.e.s.	0.00%	EIF	
8442.50.00	Printing plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes, e.g. planed, grained or polished	0.00%	EIF	
8443.11.00	Offset printing machinery, reel fed	0.00%	EIF	
8443.12.00	Offset printing machinery, sheet fed [office type], using sheets of a side <= 22 x 36 cm in the unfolded state	0.00%	EIF	
8443.13.10	Offset printing machinery, sheet fed, used, taking sheets of a size > 22 x 36 cm	0.00%	EIF	
8443.13.32	Offset printing machinery, sheet fed, new, taking sheets of a size <= 53 x 75 cm but > 22 x 36 cm	0.00%	EIF	
8443.13.34	Offset printing machinery, sheet fed, new, taking sheets of a size > 53 x 75 cm but <= 75 x 107 cm	0.00%	EIF	
8443.13.38	Offset printing machinery, sheet fed, new, taking sheets of a size > 75 x 107 cm	0.00%	EIF	
8443.13.90	Offset printing machinery (excl. reel feed and sheet feed)	0.00%	EIF	
8443.14.00	Letterpress printing machinery, reel fed (excl. flexographic printing machinery)	0.00%	EIF	
8443.15.00	Letterpress printing machinery (excl. flexographic printing and reel fed machinery)	0.00%	EIF	
8443.16.00	Flexographic printing machinery	0.00%	EIF	
8443.17.00	Gravure printing machinery	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8443.19.20	Printing machinery for printing textile materials (excl. offset, flexographic, letterpress and gravure printing machinery)	0.00%	EIF	
8443.19.40	Printing machinery for use in the production of semiconductors	0.00%	EIF	
8443.19.70	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442 (excl. machinery for printing textile materials, those for use in the production of semiconductors, ink jet printing machines, hectograph or stencil duplicating machines, addressing machines and other office printing machines of heading 8469 to 8472 and offset, flexographic, letterpress and gravure printing machinery)	0.00%	EIF	
8443.31.00	Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data-processing machine or to a network	0.00%	EIF	
8443.32.10	Printers capable of connecting to an automatic data processing machine or to a network	0.00%	EIF	
8443.32.80	Machines which only perform one of the functions of copying or facsimile transmission, capable of connecting to an automatic data-processing machine or to a network	0.00%	EIF	
8443.39.00	Printers, copying machines and facsimile machines, whether or not combined (excl. those capable of connecting to an automatic data processing machine or to a network and printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442)	0.00%	EIF	
8443.91.10	Parts and accessories of printing machinery for use in the production of semiconductors, n.e.s.	0.00%	EIF	
8443.91.91	Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442, of cast iron or cast steel, n.e.s. (excl. of printing machinery for use in the production of semiconductors)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8443.91.99	Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442, n.e.s. (excl. of printing machinery for use in the production of semiconductors and of cast iron or cast steel)	0.00%	EIF	
8443.99.10	Electronic assemblies of printers, copying machines and facsimile machines (excl. of printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442)	0.00%	EIF	
8443.99.90	Parts and accessories of printers, copying machines and facsimile machines, n.e.s. (excl. electronic assemblies and of printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442)	0.00%	EIF	
8444.00.10	Machines for extruding filaments of man-made textile materials	0.00%	EIF	
8444.00.90	Machines for drawing, texturing or cutting filaments of man-made textile materials	0.00%	EIF	
8445.11.00	Carding machines for preparing textile fibres	0.00%	EIF	
8445.12.00	Combing machines for preparing textile fibres	0.00%	EIF	
8445.13.00	Drawing or roving machines	0.00%	EIF	
8445.19.00	Machines for preparing textile fibres (excl. carding, combing, drawing or roving machines)	0.00%	EIF	
8445.20.00	Textile spinning machines (excl. extruding and drawing or roving machines)	0.00%	EIF	
8445.30.00	Textile doubling or twisting machines	0.00%	EIF	
8445.40.00	Textile winding, incl. weft-winding, or reeling machines	0.00%	EIF	
8445.90.00	Machines for producing textile yarns and machines for preparing textile yarns for use on machines of heading 8446 or 8447 (excl. machines of heading 8444 and spinning, doubling or twisting machines)	0.00%	EIF	
8446.10.00	Weaving machines for weaving fabrics of a width ≤ 30 cm	0.00%	EIF	
8446.21.00	Power looms for weaving fabrics of a width > 30 cm, shuttle type	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8446.29.00	Hand looms for weaving fabrics of a width > 30 cm, shuttle type	0.00%	EIF	
8446.30.00	Weaving machines for weaving fabrics of a width > 30 cm, shuttleless type	0.00%	EIF	
8447.11.00	Circular knitting machines, with cylinder diameter <= 165 mm	0.00%	EIF	
8447.12.00	Circular knitting machines, with cylinder diameter > 165 mm	0.00%	EIF	
8447.20.20	Warp knitting machines, incl. Raschel type, and stitch-bonding machines	0.00%	EIF	
8447.20.80	Flat knitting machines (excl. warp knitting machines, incl. Raschel type)	0.00%	EIF	
8447.90.00	Machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting (excl. chain or blanket stitch machines)	0.00%	EIF	
8448.11.00	Doobies and jacquards; card reducing, copying, punching or assembling machines for use therewith	0.00%	EIF	
8448.19.00	Auxiliary machinery for machines of heading 8444, 8445, 8446 or 8447 (excl. doobies and jacquards, card reducing, copying, punching or assembling machines for use therewith)	0.00%	EIF	
8448.20.00	Parts and accessories of machines for extruding, drawing, texturing or cutting man-made textile materials or of their auxiliary machinery, n.e.s.	0.00%	EIF	
8448.31.00	Card clothing for machines for preparing textile fibres	0.00%	EIF	
8448.32.00	Parts and accessories of machines for preparing textile fibres, n.e.s. (other than card clothing)	0.00%	EIF	
8448.33.00	Spindles, spindle flyers, spinning rings and ring travellers, for machines of heading 8445	0.00%	EIF	
8448.39.00	Parts and accessories of machines of heading 8445, n.e.s.	0.00%	EIF	
8448.42.00	Reeds for looms, healds and heald-frames	0.00%	EIF	
8448.49.00	Parts and accessories of weaving machines "looms" and their auxiliary machinery, n.e.s.	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8448.51.10	Sinkers used in forming stitches, for machines of heading 8447	0.00%	EIF	
8448.51.90	Needles and other articles used in forming stitches, for machines of heading 8447 (excl. sinkers)	0.00%	EIF	
8448.59.00	Parts and accessories of machines of heading 8447, n.e.s.	0.00%	EIF	
8449.00.00	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, incl. machinery for making felt hats; blocks for making hats; parts thereof (excl. machinery for preparing fibres for felt and calenders)	0.00%	EIF	
8450.11.11	Fully-automatic household or laundry-type front-loading washing machines, of a dry linen capacity <= 6 kg	2.00%	EIF	
8450.11.19	Fully-automatic household or laundry-type top-loading washing machines, of a dry linen capacity <= 6 kg	2.00%	EIF	
8450.11.90	Fully-automatic household or laundry-type washing machines, of a dry linen capacity > 6 kg but <= 10 kg	2.00%	EIF	
8450.12.00	Household or laundry-type washing machines, with built-in centrifugal drier (excl. fully-automatic machines)	2.00%	EIF	
8450.19.00	Household or laundry-type washing machines, of a dry linen capacity <= 6 kg (excl. fully-automatic machines and washing machines with built-in centrifugal drier)	2.00%	EIF	
8450.20.00	Laundry-type washing machines, of a dry linen capacity > 10 kg	2.00%	EIF	
8450.90.00	Parts of household or laundry-type washing machines, n.e.s.	2.00%	EIF	
8451.10.00	Dry-cleaning machines for made-up textile articles	2.00%	EIF	
8451.21.00	Drying machines, of a dry linen capacity <= 10 kg (excl. centrifugal driers)	2.00%	EIF	
8451.29.00	Drying machines for textile yarns, fabrics or made-up textile articles (excl. machines of a dry linen capacity <= 10 kg and centrifugal driers)	2.00%	EIF	
8451.30.00	Ironing machines and presses, incl. fusing presses (excl. calenders)	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8451.40.00	Machines for washing, bleaching or dyeing textile yarns, fabrics or made-up textile articles (excl. household or laundry-type washing machines)	2.00%	EIF	
8451.50.00	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	2.00%	EIF	
8451.80.10	Machines used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support (excl. calenders and general purpose presses)	2.00%	EIF	
8451.80.30	Machinery for dressing or finishing textile yarns, fabrics or other made-up textile articles (excl. machinery for dressing or finishing felt, and calenders and general purpose presses)	2.00%	EIF	
8451.80.80	Machinery for coating or impregnating textile yarns, fabrics or other made-up textile articles (excl. calenders and general purpose presses)	2.00%	EIF	
8451.90.00	Parts of machines for washing, cleaning, wringing, drying, ironing, pressing, bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made-up textile articles; parts of machines used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; parts of machines for reeling, unreeling, folding, cutting or pinking textile fabrics, n.e.s.	2.00%	EIF	
8452.10.11	Sewing machines "lock-stitch only" of the household type, with heads weighing <= 16 kg without motor or <= 17 kg with motor, having a value "not incl. frames, tables or furniture" of > GBP 54 each	0.00%	EIF	
8452.10.19	Sewing machines "lock-stitch only" of the household type, with heads weighing <= 16 kg without motor or <= 17 kg with motor, having a value "not incl. frames, tables or furniture" of <= GBP 54; heads for these machines, weighing <= 16 kg without motor or <= 17 kg with motor	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8452.10.90	Sewing machines and heads, of the household type (excl. lock-stitch sewing machines with heads weighing <= 16 kg without motor or <= 17 kg with motor and heads weighing <= 16 kg without motor or <= 17 kg with motor)	0.00%	EIF	
8452.21.00	Automatic sewing machines, industrial type	0.00%	EIF	
8452.29.00	Sewing machines, industrial type (excl. automatic units)	0.00%	EIF	
8452.30.00	Sewing machine needles	0.00%	EIF	
8452.90.00	Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	0.00%	EIF	
8453.10.00	Machinery for preparing, tanning or working hides, skins or leather (excl. drying machines, spray guns, machines for the dehairing of pigs, sewing machines and general purpose presses)	0.00%	EIF	
8453.20.00	Machinery for making or repairing footwear of hides, skins or leather (excl. sewing machines)	0.00%	EIF	
8453.80.00	Machinery for making or repairing articles of hides, skins or leather (excl. footwear and sewing machines)	0.00%	EIF	
8453.90.00	Parts of machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, n.e.s.	0.00%	EIF	
8454.10.00	Converters of a kind used in metallurgy or in metal foundries	0.00%	EIF	
8454.20.00	Ingot moulds and ladles, of a kind used in metallurgy or in metal foundries	0.00%	EIF	
8454.30.10	Machines for casting under pressure of a kind used in metallurgy or in metal foundries	0.00%	EIF	
8454.30.90	Casting machines of a kind used in metallurgy or in metal foundries (excl. machines for casting under pressure)	0.00%	EIF	
8454.90.00	Parts of converters, ladles, ingot moulds and casting machines of a kind used in metallurgy or in metal foundries, n.e.s.	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8455.10.00	Mills for rolling metal tubes	0.00%	EIF	
8455.21.00	Hot or combination hot and cold metal-rolling mills (excl. tubes mills)	0.00%	EIF	
8455.22.00	Cold-rolling mills for metal (excl. tube mills)	0.00%	EIF	
8455.30.10	Rolls for metal-rolling mills, of cast iron	0.00%	EIF	
8455.30.31	Hot-rolling work-rolls; hot-rolling and cold-rolling back-up rolls, of open-die forged steel, for metal	0.00%	EIF	
8455.30.39	Cold-rolling work-rolls, for metal, of open-die forged steel	0.00%	EIF	
8455.30.90	Rolls for metal-rolling mills, of cast or wrought steel	0.00%	EIF	
8455.90.00	Parts of metal-rolling mills, n.e.s.	0.00%	EIF	
8456.11.10	Machine tools for working any material by removal of material, operated by laser, of a kind used solely or principally for the manufacture of printed circuits, printed circuit assemblies, parts of heading 8517, or parts of automatic data processing machines	0.00%	EIF	
8456.11.90	Machine tools for working any material by removal of material, operated by laser (excl. soldering and welding machines, also those which can be used for cutting, material testing machines and machines for the manufacture of semiconductor devices, electronic integrated circuits, printed circuits, and parts of heading 8517 or of computers)	4.00%	EIF	
8456.12.10	Machine tools for working any material by removal of material, operated by light or photon beam processes other than laser, of a kind used solely or principally for the manufacture of printed circuits, printed circuit assemblies, parts of heading 8517, or parts of automatic data processing machines	0.00%	EIF	
8456.12.90	Machine tools for working any material by removal of material, operated by light or photon beam processes other than laser (excl. soldering and welding machines, also those which can be used for cutting, material testing machines and machines for the	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	manufacture of semiconductor devices, electronic integrated circuits, printed circuits, and parts of heading 8517 or of computers)			
8456.20.00	Machine tools for working any material by removal of material, operated by ultrasonic processes (excl. cleaning apparatus operated by ultrasonic processes and material testing machines)	2.00%	EIF	
8456.30.11	Machine tools for working any material by removal of material, operated by electro-discharge processes, wire-cut, numerically controlled	2.00%	EIF	
8456.30.19	Machine tools for working any material by removal of material, operated by electro-discharge processes, numerically controlled (excl. such machines, wire-cut)	2.00%	EIF	
8456.30.90	Machine tools for working any material by removal of material, operated by electro-discharge processes, not numerically controlled	2.00%	EIF	
8456.40.00	Machine tools for working any material by removal of material, operated by plasma arc processes	2.00%	EIF	
8456.50.00	Water-jet cutting machines	0.00%	EIF	
8456.90.00	Machine tools for working any material by removal of material, operated by electro-chemical, electron beam or ionic-beam processes (excl. soldering and welding machines, material testing machines and machines for the manufacture of semiconductor devices or of electronic integrated circuits)	2.00%	EIF	
8457.10.10	Horizontal machining centres for working metal	2.00%	EIF	
8457.10.90	Machining centres for working metal (excl. horizontal machining centres)	2.00%	EIF	
8457.20.00	Unit construction machines "single station", for working metal	2.00%	EIF	
8457.30.10	Multi-station transfer machines for working metal, numerically controlled	2.00%	EIF	
8457.30.90	Multi-station transfer machines for working metal, not numerically controlled	2.00%	EIF	
8458.11.20	Horizontal turning centres for removing metal, numerically controlled	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8458.11.41	Horizontal single spindle automatic lathes for removing metal, numerically controlled	2.00%	EIF	
8458.11.49	Horizontal multi-spindle automatic lathes for removing metal, numerically controlled	2.00%	EIF	
8458.11.80	Horizontal lathes for removing metal, numerically controlled (excl. turning centres and automatic lathes)	2.00%	EIF	
8458.19.00	Horizontal lathes, incl. turning centres, for removing metal, not numerically controlled	2.00%	EIF	
8458.91.20	Turning centres for removing metal, numerically controlled (excl. horizontal turning centres)	2.00%	EIF	
8458.91.80	Lathes for removing metal, numerically controlled (excl. horizontal lathes and turning centres)	2.00%	EIF	
8458.99.00	Lathes, incl. turning centres, for removing metal, not numerically controlled (excl. horizontal lathes)	2.00%	EIF	
8459.10.00	Way-type unit head machines for drilling, boring, milling, threading or tapping metal	2.00%	EIF	
8459.21.00	Drilling machines for working metal, numerically controlled (excl. way-type unit head machines)	2.00%	EIF	
8459.29.00	Drilling machines for working metal, not numerically controlled (excl. way-type unit head machines and hand-operated machines)	2.00%	EIF	
8459.31.00	Boring-milling machines for metals, numerically controlled (excl. way-type unit head machines)	0.00%	EIF	
8459.39.00	Boring-milling machines for metals, not numerically controlled (excl. way-type unit head machines)	0.00%	EIF	
8459.41.00	Boring machines for metals, numerically controlled (excl. way-type unit head machines and boring-milling machines)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8459.49.00	Boring machines for metals, not numerically controlled (excl. way-type unit head machines and boring-milling machines)	0.00%	EIF	
8459.51.00	Milling machines for metals, knee-type, numerically controlled	2.00%	EIF	
8459.59.00	Milling machines for metals, knee-type, not numerically controlled	2.00%	EIF	
8459.61.10	Tool milling machines for metals, numerically controlled	2.00%	EIF	
8459.61.90	Milling machines for metals, numerically controlled (excl. way-type unit head machines, boring-milling machines, knee-type milling machines, tool milling machines and gear cutting machines)	2.00%	EIF	
8459.69.10	Tool milling machines for metals, not numerically controlled	2.00%	EIF	
8459.69.90	Milling machines for metals, not numerically controlled (excl. way-type unit head machines, boring-milling machines, knee-type milling machines, tool milling machines and gear cutting machines)	2.00%	EIF	
8459.70.00	Threading or tapping machines for metals (excl. way-type unit head machines)	2.00%	EIF	
8460.12.00	Flat-surface grinding machines for finishing metal, numerically controlled	0.00%	EIF	
8460.19.00	Flat-surface grinding machines for finishing metal, not numerically controlled	0.00%	EIF	
8460.22.00	Centreless grinding machines for finishing metal, numerically controlled (other than gear finishing machines)	0.00%	EIF	
8460.23.00	Cylindrical grinding machines for finishing metal, numerically controlled (excl. gear finishing machines and centreless machines)	0.00%	EIF	
8460.24.00	Grinding machines for finishing metal, numerically controlled (excl. flat-surface, cylindrical and gear grinding machines)	0.00%	EIF	
8460.29.10	Grinding machines for cylindrical metal surfaces, not numerically controlled (excl. gear finishing machines)	0.00%	EIF	
8460.29.90	Grinding machines for finishing metal, not numerically controlled (excl. flat-surface, cylindrical and gear grinding machines)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8460.31.00	Sharpening "tool or cutter grinding" machines, numerically controlled	0.00%	EIF	
8460.39.00	Sharpening "tool or cutter grinding" machines, not numerically controlled	0.00%	EIF	
8460.40.10	Honing or lapping machines, for finishing metals, metal carbides or cermets, numerically controlled (other than gear finishing machines)	0.00%	EIF	
8460.40.90	Honing or lapping machines, for finishing metals, metal carbides or cermets, not numerically controlled (other than gear finishing machines)	0.00%	EIF	
8460.90.00	Machines for deburring, polishing or otherwise finishing metal or cermets (excl. grinding, sharpening, honing and lapping machines and machines for working in the hand)	0.00%	EIF	
8461.20.00	Shaping or slotting machines, for working metals, metal carbides or cermets	0.00%	EIF	
8461.30.10	Broaching machines for working metal, metal carbides or cermets, numerically controlled	0.00%	EIF	
8461.30.90	Broaching machines for working metal, metal carbides or cermets, not numerically controlled	0.00%	EIF	
8461.40.11	Gear cutting machines, incl. abrasive gear cutting machines, for cutting cylindrical gears, numerically controlled, for working metals, metal carbides or cermets (excl. planing, slotting and broaching machines)	0.00%	EIF	
8461.40.19	Gear cutting machines, incl. abrasive gear cutting machines, for cutting cylindrical gears, not numerically controlled, for working metals, metal carbides or cermets (excl. planing, slotting and broaching machines)	0.00%	EIF	
8461.40.31	Gear cutting machines, incl. abrasive gear cutting machines, not for cylindrical gears, numerically controlled, for working metals, metal carbides or cermets (excl. planing, slotting and broaching machines)	0.00%	EIF	
8461.40.39	Gear cutting machines, incl. abrasive gear cutting machines, not for cylindrical gears, not numerically controlled, for working metals, metal carbides or cermets (excl. planing, slotting and broaching machines)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8461.40.71	Gear finishing machines, incl. abrasive gear cutting machines, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm, numerically controlled, for working metals, metal carbides or cermets	0.00%	EIF	
8461.40.79	Gear finishing machines, incl. abrasive gear cutting machines, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm, not numerically controlled, for working metals, metal carbides or cermets	0.00%	EIF	
8461.40.90	Gear finishing machines for working metals, metal carbides or cermets (excl. those in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm)	0.00%	EIF	
8461.50.11	Circular saws for working metals, metal carbides or cermets (excl. machines for working in the hand)	0.00%	EIF	
8461.50.19	Sawing machines for working metals, metal carbides or cermets (excl. machines for working in the hand and circular saws)	0.00%	EIF	
8461.50.90	Cutting-off machines for working metals, metal carbides or cermets (excl. machines for working in the hand and sawing machines)	0.00%	EIF	
8461.90.00	Planing machines and other machine tools for working metals, metal carbides or cermets by removing material, n.e.s.	0.00%	EIF	
8462.10.10	Forging or die-stamping machines, incl. presses, and hammers, numerically controlled	0.00%	EIF	
8462.10.90	Forging or die-stamping machines, incl. presses, and hammers, not numerically controlled	0.00%	EIF	
8462.21.10	Bending, folding, straightening or flattening machines, incl. presses, numerically controlled, for working flat metal products	0.00%	EIF	
8462.21.80	Bending, folding, straightening or flattening machines, incl. presses, numerically controlled, for working metal (excl. machines for the manufacture of semiconductor devices or of electronic integrated circuits)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8462.29.10	Bending, folding, straightening or flattening machines, incl. presses, not numerically controlled, for working flat metal products	0.00%	EIF	
8462.29.91	Bending, folding, straightening or flattening machines, incl. presses, hydraulic, not numerically controlled, for working metal (excl. machines for working flat products)	0.00%	EIF	
8462.29.98	Bending, folding, straightening or flattening machines, incl. presses, not hydraulic, not numerically controlled, for working metal (excl. for working flat products and machines for the manufacture of semiconductor devices or of electronic integrated circuits)	0.00%	EIF	
8462.31.00	Shearing machines, incl. presses, numerically controlled, for working metal (other than combined punching and shearing machines)	0.00%	EIF	
8462.39.10	Shearing machines, incl. presses, not numerically controlled, for working flat metal products (excl. combined punching and shearing machines)	0.00%	EIF	
8462.39.91	Shearing machines, incl. presses, hydraulic, not numerically controlled, for working metal (excl. machines for working flat metal products and combined punching and shearing machines)	0.00%	EIF	
8462.39.99	Shearing machines, incl. presses, not hydraulic, not numerically controlled, for working metal (excl. machines for working flat metal products and combined punching and shearing machines)	0.00%	EIF	
8462.41.10	Punching or notching machines, incl. presses, and combined punching and shearing machines, numerically controlled, for working flat metal products	0.00%	EIF	
8462.41.90	Punching or notching machines, incl. presses, and combined punching and shearing machines, numerically controlled, for working metal (excl. machines for working flat metal products)	0.00%	EIF	
8462.49.10	Punching or notching machines, incl. presses, and combined punching and shearing machines, not numerically controlled, for working flat metal products	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8462.49.90	Punching or notching machines, incl. presses, and combined punching and shearing machines, not numerically controlled, for working metal (excl. machines for working flat metal products)	0.00%	EIF	
8462.91.20	Hydraulic presses, numerically controlled, for working metals (excl. forging, bending, folding, straightening and flattening presses)	0.00%	EIF	
8462.91.80	Hydraulic presses, not numerically controlled, for working metal (excl. forging, bending, folding, straightening and flattening presses)	0.00%	EIF	
8462.99.20	Presses, not hydraulic, numerically controlled, for working metals (excl. forging, bending, folding, straightening and flattening presses)	0.00%	EIF	
8462.99.80	Presses, not hydraulic, not numerically controlled, for working metals (excl. forging, bending, folding, straightening and flattening presses)	0.00%	EIF	
8463.10.10	Draw-benches for metal wire	2.00%	EIF	
8463.10.90	Draw-benches for metal bars, tubes, profiles, or the like (excl. draw-benches for wire)	2.00%	EIF	
8463.20.00	Thread rolling machines, for working metal	2.00%	EIF	
8463.30.00	Machine tools for working metal wire, without removing material (excl. wire bending machines of heading 8461 and machines for working in the hand)	2.00%	EIF	
8463.90.00	Machine tools for working metal, sintered metal carbides or cermets, without removing metal (excl. forging, bending, folding, straightening and flattening presses, shearing machines, punching or notching machines, presses, draw-benches, thread rolling machines, machines for working metal wire and machines for working in the hand)	2.00%	EIF	
8464.10.00	Sawing machines for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass (excl. machines for working in the hand)	2.00%	EIF	
8464.20.11	Grinding or polishing machines, for cold-working optical glass	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8464.20.19	Grinding or polishing machines, for cold-working glass (other than optical glass)	2.00%	EIF	
8464.20.80	Grinding or polishing machines, for working stones, concrete, asbestos cement or similar mineral substances (excl. for cold-working glass, hand-operated machines and machines for working semiconductor wafers)	2.00%	EIF	
8464.90.00	Machine tools for working stones, concrete, asbestos cement or similar mineral substances or for cold-working glass (excl. sawing machines, grinding machines, polishing machines, hand-operated machines and machines for scribing or scoring semiconductor wafers)	2.00%	EIF	
8465.10.10	Machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, which can carry out different types of machining operations without tool change between such operations, with manual transfer of workpiece between each operation	2.00%	EIF	
8465.10.90	Machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, which can carry out different types of machining operations without tool change between such operations, with automatic transfer of workpiece between each operation	2.00%	EIF	
8465.20.00	Machining centres for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, which can carry out different types of machining operations by automatic tool change from a magazine or the like in conformity with a machining programme	2.00%	EIF	
8465.91.10	Bandsaws for working wood, cork, bone, hard rubber, hard plastics or similar hard materials (excl. machines for working in the hand)	2.00%	EIF	
8465.91.20	Circular saws for working wood, cork, bone, hard rubber, hard plastics or similar hard materials (excl. machines for working in the hand)	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8465.91.90	Sawing machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials (excl. bandsaws, circular saws and machines for working in the hand)	2.00%	EIF	
8465.92.00	Planing, milling or moulding -by cutting- machines, for working wood, cork, bone, hard rubber, hard plastics or similar hard materials (excl. machines for working in the hand and machines of subheadings 8465.10 and 8465.20)	2.00%	EIF	
8465.93.00	Grinding, sanding or polishing machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials (excl. machines for working in the hand and machining centres)	2.00%	EIF	
8465.94.00	Bending or assembling machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials (excl. machines for working in the hand and machining centres)	2.00%	EIF	
8465.95.00	Drilling or mortising machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials (excl. machines for working in the hand and machines of subheadings 8465.10 and 8465.20)	2.00%	EIF	
8465.96.00	Splitting, slicing or paring machines, for working wood (excl. machining centres)	2.00%	EIF	
8465.99.00	Machine tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials (excl. machines for working in the hand, machines of subheadings 8465.10 and 8465.20, sawing machines, planing, milling or moulding "by cutting" machines, grinding, sanding or polishing machines, bending or assembling machines, drilling or mortising machines and splitting, slicing or paring machines)	2.00%	EIF	
8466.10.20	Arbors, collets and sleeves for use as tool holders in machine tools, incl. tool holders for any type of tool for working in the hand	0.00%	EIF	
8466.10.31	Tool holders for lathes (excl. arbors, collets and sleeves)	0.00%	EIF	
8466.10.38	Tool holders for machine tools, incl. tool holders for any type of tool for working in the hand (excl. tool holders for lathes, arbors, collets and sleeves)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8466.10.80	Self-opening dieheads for machine tools	0.00%	EIF	
8466.20.20	Work holders for machine tools in the form of jigs and fixtures for specific applications, incl. sets of standard jig and fixture components	0.00%	EIF	
8466.20.91	Work holders for lathes (excl. work holders in the form of jigs and fixtures for specific applications, incl. sets of standard jig and fixture components)	0.00%	EIF	
8466.20.98	Work holders for machine tools (excl. work holders for lathes and in the form of jigs and fixtures for specific applications, incl. sets of standard jig and fixture components)	0.00%	EIF	
8466.30.00	Dividing heads and other special attachments for machine tools, n.e.s.	0.00%	EIF	
8466.91.20	Parts and accessories for machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass, n.e.s., of cast iron or cast steel	0.00%	EIF	
8466.91.95	Parts and accessories for machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass, n.e.s. (excl. of cast iron or cast steel)	0.00%	EIF	
8466.92.20	Parts and accessories for machine tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, of cast iron or cast steel, n.e.s.	0.00%	EIF	
8466.92.80	Parts and accessories for machine tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, n.e.s. (excl. of cast iron or cast steel)	0.00%	EIF	
8466.93.40	Parts and accessories of machines of subheadings 84561110, 84561210, 845620, 845630, 845710, 845891, 84592100, 845961 or 846150 of a kind used solely or principally for the manufacture of printed circuits, printed circuit assemblies, parts of heading 8517, or parts of automatic data processing machines	0.00%	EIF	
8466.93.50	Parts and accessories for water-jet cutting machines, n.e.s.	0.00%	EIF	
8466.93.60	Parts and accessories for machine tools for working material by removing material of headings 8456 to 8461, n.e.s.	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8466.94.00	Parts and accessories for machine tools for working metal without removing material, n.e.s.	0.00%	EIF	
8467.11.10	Tools for working in the hand, pneumatic, rotary type, for working metal	0.00%	EIF	
8467.11.90	Tools for working in the hand, pneumatic, rotary type (other than for working metal)	0.00%	EIF	
8467.19.00	Pneumatic tools for working in the hand, non-rotary type	0.00%	EIF	
8467.21.10	Drills of all kinds for working in the hand, with self-contained electric motor capable of operation without an external source of power	2.00%	EIF	
8467.21.91	Electropneumatic drills of all kinds for working in the hand	2.00%	EIF	
8467.21.99	Drills of all kinds for working in the hand, with self-contained electric motor operating with an external source of power (excl. electropneumatic drills)	2.00%	EIF	
8467.22.10	Chainsaws for working in the hand, with self-contained electric motor	2.00%	EIF	
8467.22.30	Circular saws for working in the hand, with self-contained electric motor	2.00%	EIF	
8467.22.90	Saws for working in the hand, with self-contained electric motor (excl. chainsaws and circular saws)	2.00%	EIF	
8467.29.20	Electromechanical tools for working in the hand, with self-contained electric motor capable of operation without an external source of power (excl. saws and drills)	2.00%	EIF	
8467.29.51	Angle grinders for working in the hand, with self-contained electric motor, operating with an external source of power	2.00%	EIF	
8467.29.53	Belt sanders for working in the hand, with self-contained electric motor, operating with an external source of power	2.00%	EIF	
8467.29.59	Grinders and sanders, for working in the hand, with self-contained electric motor, operating with an external source of power (excl. angle grinders and belt sanders)	2.00%	EIF	
8467.29.70	Planers for working in the hand, with self-contained electric motor, operating with an external source of power	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8467.29.80	Hedge trimmers and lawn edge cutters, for working in the hand, with self-contained electric motor operating with an external source of power	2.00%	EIF	
8467.29.85	Electromechanical tools for working in the hand, with self-contained electric motor operating with an external source of power (excl. saws, drills, grinders, sanders, planers, hedge trimmers and lawn edge cutters)	2.00%	EIF	
8467.81.00	Chainsaws for working in the hand, with self-contained non-electric motor	0.00%	EIF	
8467.89.00	Tools for working in the hand, hydraulic or with self-contained non-electric motor (excl. chainsaws and pneumatic tools)	0.00%	EIF	
8467.91.00	Parts of chainsaws, for working in the hand, with self-contained electric or non-electric motor, n.e.s.	0.00%	EIF	
8467.92.00	Parts of pneumatic tools for working in the hand, n.e.s.	0.00%	EIF	
8467.99.00	Parts of pneumatic tools for working in the hand, hydraulic or with self-contained electric or non-electric motor, n.e.s.	0.00%	EIF	
8468.10.00	Hand-held blow pipes, gas-operated, for soldering, brazing or welding	2.00%	EIF	
8468.20.00	Gas-operated machinery and apparatus for soldering, brazing, welding or surface tempering (excl. hand-held blow pipes)	2.00%	EIF	
8468.80.00	Machinery and apparatus for welding, not gas-operated (excl. electric machines and apparatus of heading 8515)	2.00%	EIF	
8468.90.00	Parts of machinery and apparatus for soldering, brazing, welding or surface tempering, non-electric, n.e.s.	2.00%	EIF	
8470.10.00	Electronic calculators capable of operation without an external source of electric power and pocket-size "dimensions <= 170 mm x 100 mm x 45 mm" data recording, reproducing and displaying machines with calculating functions	0.00%	EIF	
8470.21.00	Electronic calculating machines incorporating a printing device, with mains connection (excl. data-processing machines of heading 8471)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8470.29.00	Electronic calculating machines not incorporating a printing device, with mains connection (excl. data-processing machines of heading 8471)	0.00%	EIF	
8470.30.00	Calculating machines, non-electronic	0.00%	EIF	
8470.50.00	Cash registers incorporating a calculating device	0.00%	EIF	
8470.90.00	Accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device (excl. calculating machin, cash registers and automatic vending machines)	0.00%	EIF	
8471.30.00	Data-processing machines, automatic, portable, weighing <= 10 kg, consisting of at least a central processing unit, a keyboard and a display (excl. peripheral units)	0.00%	EIF	
8471.41.00	Data-processing machines, automatic, comprising in the same housing at least a central processing unit, and one input unit and one output unit, whether or not combined (excl. portable weighing <= 10 kg and excl. those presented in the form of systems and peripheral units)	0.00%	EIF	
8471.49.00	Data-processing machines, automatic, presented in the form of systems "comprising at least a central processing unit, one input unit and one output unit" (excl. portable weighing <= 10 kg and excl. peripheral units)	0.00%	EIF	
8471.50.00	Processing units for automatic data-processing machines, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units (excl. those of heading 8471.41 or 8471.49 and excl. peripheral units)	0.00%	EIF	
8471.60.60	Keyboards for automatic data-processing machines, whether or not containing storage units in the same housing	0.00%	EIF	
8471.60.70	Input or output units for automatic data-processing machines, whether or not containing storage units in the same housing (excl. keyboards)	0.00%	EIF	
8471.70.20	Central storage units for automatic data-processing machines	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8471.70.30	Disk storage units for automatic data-processing machines, optical, incl. magneto-optical "e.g. CD-ROM drives" (excl. central storage units)	0.00%	EIF	
8471.70.50	Hard disk storage drives for automatic data-processing machines, neither optical nor magneto-optical (excl. central storage units)	0.00%	EIF	
8471.70.70	Disk storage units for automatic data-processing machines, neither optical nor magneto-optical (excl. hard disk storage drives and central storage units)	0.00%	EIF	
8471.70.80	Magnetic tape storage units for automatic data-processing machines (excl. central storage units)	0.00%	EIF	
8471.70.98	Storage units for automatic data-processing machines (excl. disk, magnetic tape and central storage units)	0.00%	EIF	
8471.80.00	Units for automatic data-processing machines (excl. processing units, input or output units and storage units)	0.00%	EIF	
8471.90.00	Magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, n.e.s.	0.00%	EIF	
8472.10.00	Duplicating machines "hectograph or stencil" (excl. printing machines and photocopying or thermo-copying machines)	0.00%	EIF	
8472.30.00	Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	0.00%	EIF	
8472.90.10	Coin-sorting, coin-counting or coin-wrapping machines	0.00%	EIF	
8472.90.80	Office machines, n.e.s.	0.00%	EIF	
8473.21.10	Electronic assemblies of electronic calculators of subheading 8470.10, 8470.21 or 8470.29, n.e.s.	0.00%	EIF	
8473.21.90	Parts and accessories of electronic calculators of subheading 8470.10, 8470.21 or 8470.29, n.e.s. (excl. electronic assemblies)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8473.29.10	Electronic assemblies of accounting machines, cash registers or other machines, incorporating a calculating device, of heading 8470, n.e.s.	0.00%	EIF	
8473.29.90	Parts and accessories of non-electronic calculators, for accounting machines, cash registers or other machines, incorporating a calculating device, of heading 8470, n.e.s. (excl. electronic assemblies)	0.00%	EIF	
8473.30.20	Electronic assemblies of automatic data-processing machines or for other machines of heading 8471, n.e.s.	0.00%	EIF	
8473.30.80	Parts and accessories of automatic data-processing machines or for other machines of heading 8471, n.e.s. (excl. electronic assemblies)	0.00%	EIF	
8473.40.10	Electronic assemblies for other office machines of heading 8472, n.e.s.	0.00%	EIF	
8473.40.80	Parts and accessories of other office machines of heading 8472, n.e.s. (excl. electronic assemblies)	0.00%	EIF	
8473.50.20	Electronic assemblies equally suitable for use with two or more electronic typewriters, word-processing machines, calculating machines or other machines, equipment or devices of heading 8470 to 8472, n.e.s.	0.00%	EIF	
8473.50.80	Parts and accessories equally suitable for use with machines of two or more of the headings 8470 to 8472, n.e.s. (excl. electronic assemblies)	0.00%	EIF	
8474.10.00	Sorting, screening, separating or washing machines for solid mineral substances, incl. those in powder or paste form (excl. centrifuges and filter presses)	0.00%	EIF	
8474.20.00	Crushing or grinding machines for solid mineral substances	0.00%	EIF	
8474.31.00	Concrete or mortar mixers (excl. those mounted on railway wagons or lorry chassis)	0.00%	EIF	
8474.32.00	Machines for mixing mineral substances with bitumen	0.00%	EIF	
8474.39.00	Machinery for mixing or kneading solid mineral substances, incl. those in powder or paste form (excl. concrete and mortar mixers, machines for mixing mineral substances with bitumen and calenders)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8474.80.10	Machinery for agglomerating, shaping or moulding ceramic paste	0.00%	EIF	
8474.80.90	Machinery for agglomerating, shaping or moulding solid mineral fuels, unhardened cements, plastering materials and other mineral products in powder or paste form, and machines for forming foundry moulds of sand (excl. for ceramic paste and for the casting or pressing of glass)	0.00%	EIF	
8474.90.10	Parts of machinery of heading 8474, of cast iron or cast steel	0.00%	EIF	
8474.90.90	Parts of machinery of heading 8474 (excl. of cast iron or cast steel)	0.00%	EIF	
8475.10.00	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	0.00%	EIF	
8475.21.00	Machines for making optical fibres and preforms thereof	0.00%	EIF	
8475.29.00	Machines for manufacturing or hot working glass or glassware (excl. machines for making optical fibres and preforms thereof and furnaces and heating apparatus for manufacturing toughened glass)	0.00%	EIF	
8475.90.10	Parts of machines for making optical fibres and preforms thereof, n.e.s.	0.00%	EIF	
8475.90.90	Parts of machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes and of machines for manufacturing or hot working glass or glassware, n.e.s.	0.00%	EIF	
8476.21.00	Automatic beverage-vending machines incorporating heating or refrigerating devices	0.00%	EIF	
8476.29.00	Automatic beverage-vending machines, without heating or refrigerating devices	0.00%	EIF	
8476.81.00	Automatic goods-vending machines incorporating heating or refrigerating devices (excl. automatic beverage-vending machines)	0.00%	EIF	
8476.89.10	Money-changing machines	0.00%	EIF	
8476.89.90	Automatic goods-vending machines, without heating or refrigerating devices (excl. automatic beverage-vending machines and money-changing machines)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8476.90.10	Parts of money-changing machines, n.e.s.	0.00%	EIF	
8476.90.90	Parts of automatic goods-vending machines, n.e.s. (excl. of money-changing machines)	0.00%	EIF	
8477.10.00	Injection-moulding machines for working rubber or plastics	0.00%	EIF	
8477.20.00	Extruders for working rubber or plastics	0.00%	EIF	
8477.30.00	Blow-moulding machines for working rubber or plastics	0.00%	EIF	
8477.40.00	Vacuum-moulding machines and other thermoforming machines for working rubber or plastics	0.00%	EIF	
8477.51.00	Machinery for moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes of rubber or plastics	0.00%	EIF	
8477.59.10	Presses for moulding or otherwise forming products from rubber or plastics (excl. injection-moulding machines, extruders, thermoforming machines and machinery for moulding or retreading pneumatic tyres)	0.00%	EIF	
8477.59.80	Machinery for moulding or otherwise forming products from rubber or plastics (excl. injection-moulding machines, extruders, blow-moulding machines, vacuum-moulding and other thermoforming machines; machinery for moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes; other presses; machines for the manufacture of semiconductor devices or of electronic integrated circuits))	0.00%	EIF	
8477.80.11	Machines for processing reactive resins	0.00%	EIF	
8477.80.19	Machines for the manufacture of foam products (excl. for processing reactive resins)	0.00%	EIF	
8477.80.91	Size reduction equipment for working rubber or plastics	0.00%	EIF	
8477.80.93	Mixers, kneaders and agitators, for preparing rubber or plastics	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8477.80.95	Cutting, splitting and peeling machines for working rubber or plastics or for the manufacture of products from these materials	0.00%	EIF	
8477.80.99	Machinery for working rubber or plastics or for the manufacture of products from these materials, n.e.s.	0.00%	EIF	
8477.90.10	Parts of machinery for working rubber or plastics or for the manufacture of products from these materials of subheading 8477.10.00 to 8477.80.99, n.e.s., of cast iron or cast steel (excl. parts of machines for the manufacture of semiconductor devices or of electronic integrated circuits)	0.00%	EIF	
8477.90.80	Parts of machinery for working rubber or plastics or for the manufacture of products from these materials of subheading 8477.10.00 to 8477.80.99, n.e.s. (excl. parts of machines for the manufacture of semiconductor devices or of electronic integrated circuits, and of cast iron or cast steel)	0.00%	EIF	
8478.10.00	Machinery for preparing or making up tobacco (excl. dryers and other heating equipment, centrifuges and filter presses)	0.00%	EIF	
8478.90.00	Parts of machinery for preparing or making up tobacco, n.e.s.	0.00%	EIF	
8479.10.00	Machinery for public works, building or the like, n.e.s.	0.00%	EIF	
8479.20.00	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils (other than centrifuges, filters and heating appliances)	0.00%	EIF	
8479.30.10	Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials or for treating wood or cork (excl. machine tools of heading 8465)	0.00%	EIF	
8479.30.90	Machinery for treating wood or cork (excl. dryers, spray guns and the like, machine tools and presses for the manufacture of particle board or fibre building board)	0.00%	EIF	
8479.40.00	Rope or cable-making machines (excl. twisting machines of the type used in spinning mills)	0.00%	EIF	
8479.50.00	Industrial robots, n.e.s.	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8479.60.00	Evaporative air coolers, n.e.s.	0.00%	EIF	
8479.71.00	Passenger boarding bridges, of a kind used in airports	0.00%	EIF	
8479.79.00	Passenger boarding bridges (excl. of a kind used in airports)	0.00%	EIF	
8479.81.00	Machinery for treating metal, incl. electric wire coil-winders, n.e.s. (excl. industrial robots, furnaces, dryers, spray guns and the like, high-pressure cleaning equipment and other jet cleaners, rolling mills or machines, machine tools and rope or cable-making machines)	0.00%	EIF	
8479.82.00	Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines, n.e.s. (excl. industrial robots)	0.00%	EIF	
8479.89.30	Mobile hydraulic powered mine roof supports	0.00%	EIF	
8479.89.60	Central greasing systems	0.00%	EIF	
8479.89.70	Automated electronic component placement machines of a kind used solely or principally for the manufacture of printed circuit assemblies	0.00%	EIF	
8479.89.97	Machines, apparatus and mechanical appliances, n.e.s.	0.00%	EIF	
8479.90.15	Parts of automated electronic component placement machines of a kind used solely or principally for the manufacture of printed circuit assemblies	0.00%	EIF	
8479.90.20	Parts of machines and mechanical appliances having individual functions, of cast iron or cast steel, n.e.s.	0.00%	EIF	
8479.90.70	Parts of machines and mechanical appliances having individual functions, n.e.s. (excl. of cast iron or cast steel)	0.00%	EIF	
8480.10.00	Moulding boxes for metal foundry	0.00%	EIF	
8480.20.00	Mould bases (other than of graphite or other carbon, ceramic materials or glass)	0.00%	EIF	
8480.30.10	Moulding patterns of wood	0.00%	EIF	
8480.30.90	Moulding patterns (excl. moulding patterns of graphite or other carbons and ceramic, glass or wooden moulding patterns)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8480.41.00	Injection or compression-type moulds for metal or metal carbides (excl. moulds of graphite or other carbons and ceramic or glass moulds)	0.00%	EIF	
8480.49.00	Moulds for metal or metal carbides (excl. moulds of graphite or other carbons, ceramic or glass moulds, linotype moulds or matrices, injection or compression-type moulds and ingot moulds)	0.00%	EIF	
8480.50.00	Moulds for glass (excl. moulds of graphite or other carbons and ceramic moulds)	0.00%	EIF	
8480.60.00	Moulds for mineral materials (excl. moulds of graphite or other carbons, ceramic or glass moulds)	0.00%	EIF	
8480.71.00	Injection or compression-type moulds for rubber or plastics	0.00%	EIF	
8480.79.00	Moulds for rubber or plastics (other than injection or compression types)	0.00%	EIF	
8481.10.05	Pressure-reducing valves combined with filters or lubricators	2.00%	EIF	
8481.10.19	Pressure-reducing valves of cast iron or steel (not combined with filters or lubricators)	2.00%	EIF	
8481.10.99	Pressure-reducing valves of base metal (not combined with filters or lubricators)	2.00%	EIF	
8481.20.10	Valves for the control of oleohydraulic power transmission	2.00%	EIF	
8481.20.90	Valves for the control of pneumatic power transmission	2.00%	EIF	
8481.30.91	Check "non-return" valves for pipes, boiler shells, tanks, vats or the like, of cast iron or steel	2.00%	EIF	
8481.30.99	Check "non-return" valves for pipes, boiler shells, tanks, vats or the like (excl. those of cast iron or steel)	2.00%	EIF	
8481.40.10	Safety or relief valves of cast iron or steel	2.00%	EIF	
8481.40.90	Safety or relief valves (excl. those of cast iron or steel)	2.00%	EIF	
8481.80.11	Mixing valves for sinks, washbasins, bidets, water cisterns, baths and similar fixtures	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8481.80.19	Taps, cocks and valves for sinks, washbasins, bidets, water cisterns, baths and similar fixtures (excl. mixing valves)	2.00%	EIF	
8481.80.31	Thermostatic valves for central heating radiators	2.00%	EIF	
8481.80.39	Central heating radiator valves (excl. thermostatic valves)	2.00%	EIF	
8481.80.40	Valves for pneumatic tyres and inner-tubes	2.00%	EIF	
8481.80.51	Temperature regulators (excl. thermostatic valves for central heating radiators)	2.00%	EIF	
8481.80.59	Process control valves (excl. temperature regulators, pressure-reducing valves, valves for the control of oleohydraulic or pneumatic power transmission, check valves and safety or relief valves, taps, cocks and valves for sinks, washbasins, bidets, water cisterns, baths and similar fixtures and central heating radiator valves)	2.00%	EIF	
8481.80.61	Gate valves of cast iron for pipes, boiler shells, tanks, vats or the like (excl. taps, cocks and valves for sinks, washbasins, bidets, water cisterns, baths and similar fixtures and central heating radiator valves)	2.00%	EIF	
8481.80.63	Gate valves of steel for pipes, boiler shells, tanks, vats or the like (excl. taps, cocks and valves for sinks, washbasins, bidets, water cisterns, baths and similar fixtures and central heating radiator valves)	2.00%	EIF	
8481.80.69	Gate valves for pipes, boiler shells, tanks, vats or the like (excl. of cast iron or steel, and taps, cocks and valves for sinks, washbasins, bidets, water cisterns, baths and similar fixtures and central heating radiator valves)	2.00%	EIF	
8481.80.71	Globe valves of cast iron (excl. temperature regulators, pressure-reducing valves, valves for the control of oleohydraulic or pneumatic power transmission, check valves and safety or relief valves, process control valves, taps, cocks and valves for sinks, washbasins, bidets, water cisterns, baths and similar fixtures, and central heating radiator valves)	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8481.80.73	Globe valves of steel (excl. temperature regulators, pressure-reducing valves, valves for the control of oleohydraulic or pneumatic power transmission, check valves and safety or relief valves, process control valves, taps, cocks and valves for sinks, washbasins, bidets, water cisterns, baths and similar fixtures, and central heating radiator valves)	2.00%	EIF	
8481.80.79	Globe valves (excl. valves of cast iron or steel, temperature regulators, pressure-reducing valves, valves for the control of oleohydraulic or pneumatic power transmission, check valves and safety or relief valves, process control valves, taps, cocks and valves for sinks, washbasins, bidets, water cisterns, baths and similar fixtures, and central heating radiator valves)	2.00%	EIF	
8481.80.81	Ball and plug valves for pipes, boiler shells, tanks, vats or the like (excl. taps, cocks and valves for sinks, washbasins, bidets, water cisterns, baths and similar fixtures, and central heating radiator valves)	2.00%	EIF	
8481.80.85	Butterfly valves for pipes, boiler shells, tanks, vats or the like (excl. check valves)	2.00%	EIF	
8481.80.87	Diaphragm valves for pipes, boiler shells, tanks, vats or the like	2.00%	EIF	
8481.80.99	Appliances for pipes, boiler shells, tanks, vats or the like (excl. pressure-reducing valves, valves for the control of pneumatic power transmission, check "non-return" valves, safety or relief valves, taps, cocks and valves for sinks, baths and similar fixtures, central heating radiator valves, valves for pneumatic tyres and inner-tubes, process control valves, globe valves, gate valves, ball and plug valves, butterfly valves and diaphragm valves)	2.00%	EIF	
8481.90.00	Parts of valves and similar articles for pipes, boiler shells, tanks, vats or the like, n.e.s.	2.00%	EIF	
8482.10.10	Ball bearings with greatest external diameter ≤ 30 mm	8.00%	EIF	
8482.10.90	Ball bearings with greatest external diameter > 30 mm	8.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8482.20.00	Tapered roller bearings, incl. cone and tapered roller assemblies	8.00%	EIF	
8482.30.00	Spherical roller bearings	8.00%	EIF	
8482.40.00	Needle roller bearings	8.00%	EIF	
8482.50.00	Cylindrical roller bearings (excl. needle roller bearings)	8.00%	EIF	
8482.80.00	Roller bearings, incl. combined ball-roller bearings (excl. ball bearings, tapered roller bearings, incl. cone and tapered roller assemblies, spherical roller bearings, needle and cylindrical roller bearings)	8.00%	EIF	
8482.91.10	Tapered rollers for bearings	8.00%	EIF	
8482.91.90	Balls, needles and rollers for bearings (excl. tapered rollers and steel balls of heading 7326)	6.00%	EIF	
8482.99.00	Parts of ball or roller bearings (excl. balls, needles and rollers), n.e.s.	8.00%	EIF	
8483.10.21	Cranks and crank shafts, of cast iron or cast steel	4.00%	EIF	
8483.10.25	Cranks and crank shafts, of open-die forged steel	4.00%	EIF	
8483.10.29	Cranks and crank shafts (excl. of open-die forged steel or cast iron or cast steel)	4.00%	EIF	
8483.10.50	Articulated shafts	4.00%	EIF	
8483.10.95	Main shafts or driving shafts, counter shafts, cam shafts, eccentric shafts and other transmission shafts (excl. cranks, crank shafts and articulated shafts)	4.00%	EIF	
8483.20.00	Bearing housings, incorporating ball or roller bearings, for machinery	6.00%	EIF	
8483.30.32	Bearing housings for machinery, for ball or roller bearings	4.00%	EIF	
8483.30.38	Bearing housings not incorporating ball or roller bearings, for machinery and plain shaft bearings (excl. those for ball or roller bearings)	2.00%	EIF	
8483.30.80	Plain shaft bearings for machinery	2.00%	EIF	
8483.40.21	Spur and helical gears and gearing, for machinery (excl. friction gears, gear boxes and other speed changers)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8483.40.23	Bevel and bevel-spur gears and gearing, for machinery (excl. friction gears, gear boxes and other speed changers)	0.00%	EIF	
8483.40.25	Worm gear for machinery (excl. friction gears, gear boxes and other speed changers)	0.00%	EIF	
8483.40.29	Gears and gearing, for machinery (excl. friction gears, spur, helical, bevel, bevel-spur gears and gearing and worm gear, gear boxes and other speed changers)	0.00%	EIF	
8483.40.30	Ball or roller screws, for machinery	0.00%	EIF	
8483.40.51	Gear boxes for machinery	0.00%	EIF	
8483.40.59	Speed changers, incl. torque converters, for machinery (excl. gear boxes)	0.00%	EIF	
8483.40.90	Gears and gearing, for machinery (excl. ball or roller screws and gears and gearing in general, and toothed wheels, chain sprockets and other transmission elements presented separately)	0.00%	EIF	
8483.50.20	Flywheels and pulleys, incl. pulley blocks, of cast iron or cast steel	0.00%	EIF	
8483.50.80	Flywheels and pulleys, incl. pulley blocks (excl. of cast iron or cast steel)	0.00%	EIF	
8483.60.20	Clutches and shaft couplings, incl. universal joints, of cast iron or cast steel	0.00%	EIF	
8483.60.80	Clutches and shaft couplings, incl. universal joints (excl. of cast iron or cast steel)	0.00%	EIF	
8483.90.20	Parts of bearing housings, n.e.s.	0.00%	EIF	
8483.90.81	Toothed wheels, chain sprockets and other transmission elements presented separately and parts of transmission shafts and cranks; bearing housings and plain shaft bearings; gears and gearing, ball or roller screws, gear boxes and other speed changers, flywheels and pulleys, clutches and shaft couplings, of cast iron or cast steel, n.e.s.	0.00%	EIF	
8483.90.89	Toothed wheels, chain sprockets and other transmission elements presented separately and parts of transmission shafts and cranks; bearing housings and plain shaft bearings; gears and gearing, ball or roller screws, gear boxes and other speed	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	changers, flywheels and pulleys, clutches and shaft couplings, n.e.s. (excl. of cast iron or cast steel)			
8484.10.00	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	0.00%	EIF	
8484.20.00	Mechanical seals	0.00%	EIF	
8484.90.00	Sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings	0.00%	EIF	
8486.10.00	Machines and apparatus for the manufacture of boules or wafers	0.00%	EIF	
8486.20.00	Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	0.00%	EIF	
8486.30.00	Machines and apparatus for the manufacture of flat panel displays	0.00%	EIF	
8486.40.00	Machines and apparatus specified in Note 9 C to chapter 84	0.00%	EIF	
8486.90.00	Parts and accessories for 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, and for machines and apparatus specified in note 9 C to chapter 84, n.e.s.	0.00%	EIF	
8487.10.10	Ships' or boats' propellers and blades therefor, of bronze	0.00%	EIF	
8487.10.90	Ships' or boats' propellers and blades therefor (excl. those of bronze)	0.00%	EIF	
8487.90.40	Parts of machinery of chapter 84, not intended for a specific purpose, of cast iron, n.e.s.	0.00%	EIF	
8487.90.51	Parts of machinery of chapter 84, not intended for a specific purpose, of cast steel, n.e.s.	0.00%	EIF	
8487.90.57	Parts of machinery of chapter 84, not intended for a specific purpose, of open-die forged or closed-die forged iron or steel, n.e.s.	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8487.90.59	Parts of machinery of chapter 84, not intended for a specific purpose, of iron or steel, n.e.s. (other than cast, open-die or closed-die forged)	0.00%	EIF	
8487.90.90	Machinery parts of chapter 84, not intended for a specific purpose, n.e.s.	0.00%	EIF	
8501.10.10	Synchronous motors of an output <= 18 W	0.00%	EIF	
8501.10.91	Universal AC-DC motors of an output <= 37,5 W	0.00%	EIF	
8501.10.93	AC motors of an output <= 37,5 W (excl. synchronous motors of an output <= 18 W)	0.00%	EIF	
8501.10.99	DC motors of an output <= 37,5 W	0.00%	EIF	
8501.20.00	Universal AC-DC motors of an output > 37,5 W	0.00%	EIF	
8501.31.00	DC motors of an output > 37,5 W but <= 750 W and DC generators of an output <= 750 W	0.00%	EIF	
8501.32.00	DC motors and DC generators of an output > 750 W but <= 75 kW	0.00%	EIF	
8501.33.00	DC motors and DC generators of an output > 75 kW but <= 375 kW	0.00%	EIF	
8501.34.00	DC motors and DC generators of an output > 375 kW	0.00%	EIF	
8501.40.20	AC motors, single phase, of an output of > 37,5 W but <= 750 W	0.00%	EIF	
8501.40.80	AC motors, single phase, of an output of > 750 W	0.00%	EIF	
8501.51.00	AC motors, multi-phase, of an output > 37,5 W but <= 750 W	0.00%	EIF	
8501.52.20	AC motors, multi-phase, of an output > 750 W but <= 7,5 kW	0.00%	EIF	
8501.52.30	AC motors, multi-phase, of an output > 7,5 kW but <= 37 kW	0.00%	EIF	
8501.52.90	AC motors, multi-phase, of an output > 37 kW but <= 75 kW	0.00%	EIF	
8501.53.50	AC traction motors, multi-phase, of an output > 75 kW	0.00%	EIF	
8501.53.81	AC motors, multi-phase, of an output of > 75 kW but <= 375 kW (excl. traction motors)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8501.53.94	AC motors, multi-phase, of an output of > 375 kW but <= 750 kW (excl. traction motors)	0.00%	EIF	
8501.53.99	AC motors, multi-phase, of an output > 750 kW (excl. traction motors)	0.00%	EIF	
8501.61.20	AC generators "alternators", of an output <= 7,5 kVA	0.00%	EIF	
8501.61.80	AC generators "alternators", of an output > 7,5 kVA but <= 75 kVA	0.00%	EIF	
8501.62.00	AC generators "alternators", of an output > 75 kVA but <= 375 kVA	0.00%	EIF	
8501.63.00	AC generators "alternators", of an output > 375 kVA but <= 750 kVA	0.00%	EIF	
8501.64.00	AC generators "alternators", of an output > 750 kVA	0.00%	EIF	
8502.11.20	Generating sets with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of an output <= 7,5 kVA	0.00%	EIF	
8502.11.80	Generating sets with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of an output > 7,5 kVA but <= 75 kVA	0.00%	EIF	
8502.12.00	Generating sets with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of an output > 75 kVA but <= 375 kVA	0.00%	EIF	
8502.13.20	Generating sets with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of an output > 375 kVA but <= 750 kVA	0.00%	EIF	
8502.13.40	Generating sets with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of an output > 750 kVA but <= 2.000 kVA	0.00%	EIF	
8502.13.80	Generating sets with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of an output > 2.000 kVA	0.00%	EIF	
8502.20.20	Generating sets with spark-ignition internal combustion piston engine, of an output <= 7,5 kVA	0.00%	EIF	
8502.20.40	Generating sets with spark-ignition internal combustion piston engine, of an output > 7,5 kVA but <= 375 kVA	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8502.20.60	Generating sets with spark-ignition internal combustion piston engine, of an output > 375 kVA but <= 750 kVA	0.00%	EIF	
8502.20.80	Generating sets with spark-ignition internal combustion piston engine, of an output > 750 kVA	0.00%	EIF	
8502.31.00	Generating sets, wind-powered	0.00%	EIF	
8502.39.20	Turbogenerators	0.00%	EIF	
8502.39.80	Generating sets, non-wind-powered and non-powered by spark-ignition internal combustion piston engine (excl. turbogenerators)	0.00%	EIF	
8502.40.00	Electric rotary converters	0.00%	EIF	
8503.00.10	Non-magnetic retaining rings for electric motors and electric generating sets	2.00%	EIF	
8503.00.91	Parts suitable for use solely or principally with electric motors and generators, electric generating sets and rotary converters, n.e.s., of cast iron or cast steel	2.00%	EIF	
8503.00.99	Parts suitable for use solely or principally with electric motors and generators, electric generating sets and rotary converters, n.e.s. (excl. non-magnetic retaining rings and of cast iron or cast steel)	2.00%	EIF	
8504.10.20	Inductors, whether or not connected with a capacitor	0.00%	EIF	
8504.10.80	Ballasts for discharge lamps or tubes (excl. inductors, whether or not connected with a capacitor)	0.00%	EIF	
8504.21.00	Liquid dielectric transformers, having a power handling capacity <= 650 kVA	0.00%	EIF	
8504.22.10	Liquid dielectric transformers, having a power handling capacity > 650 kVA but <= 1.600 kVA	0.00%	EIF	
8504.22.90	Liquid dielectric transformers, having a power handling capacity > 1.600 kVA but <= 10.000 kVA	0.00%	EIF	
8504.23.00	Liquid dielectric transformers, having a power handling capacity > 10.000 kVA	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8504.31.21	Measuring transformers for voltage measurement, having a power handling capacity <= 1 kVA	0.00%	EIF	
8504.31.29	Measuring transformers having a power handling capacity <= 1 kVA (other than for voltage measurement)	0.00%	EIF	
8504.31.80	Transformers having a power handling capacity <= 1 kVA (excl. liquid dielectric transformers)	0.00%	EIF	
8504.32.00	Transformers, having a power handling capacity > 1 kVA but <= 16 kVA (excl. liquid dielectric transformers)	0.00%	EIF	
8504.33.00	Transformers having a power handling capacity > 16 kVA but <= 500 kVA (excl. liquid dielectric transformers)	0.00%	EIF	
8504.34.00	Transformers having a power handling capacity > 500 kVA (excl. liquid dielectric transformers)	0.00%	EIF	
8504.40.30	Static converters of a kind used with telecommunication apparatus, automatic data-processing machines and units thereof	0.00%	EIF	
8504.40.55	Accumulator chargers (excl. of a kind used with telecommunication apparatus, automatic data-processing machines and units thereof, and polycrystalline semiconductor rectifiers)	0.00%	EIF	
8504.40.82	Rectifiers (excl. of a kind used with telecommunication apparatus, automatic data-processing machines and units thereof)	0.00%	EIF	
8504.40.84	Inverters having power handling capacity <= 7,5 kVA (excl. of a kind used with telecommunication apparatus, automatic data-processing machines and units thereof)	0.00%	EIF	
8504.40.88	Inverters having power handling capacity > 7,5 kVA (excl. of a kind used with telecommunication apparatus, automatic data-processing machines and units thereof)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8504.40.90	Static converters (excl. of a kind used with telecommunication apparatus, automatic data-processing machines and units thereof, battery chargers, polycrystalline semiconductor and other rectifiers, and a.c. converters)	0.00%	EIF	
8504.50.00	Inductors (excl. inductors for discharge lamps or tubes)	0.00%	EIF	
8504.90.11	Ferrite cores for transformers and inductors	0.00%	EIF	
8504.90.19	Parts of transformers and inductors, n.e.s. (excl. ferrite cores)	0.00%	EIF	
8504.90.90	Parts of static converters, n.e.s.	0.00%	EIF	
8505.11.00	Permanent magnets of metal and articles intended to become permanent magnets after magnetization (excl. chucks, clamps and similar holding devices)	0.00%	EIF	
8505.19.10	Permanent magnets of agglomerated ferrite	0.00%	EIF	
8505.19.90	Permanent magnets and articles intended to become permanent magnets after magnetization, of materials other than metal or agglomerated ferrite	0.00%	EIF	
8505.20.00	Electromagnetic couplings, clutches and brakes	0.00%	EIF	
8505.90.21	Electromagnets of a kind used solely or principally for magnetic resonance imaging apparatus other than electromagnets of heading 9018	0.00%	EIF	
8505.90.29	Electromagnets; electromagnetic or permanent magnet chucks, clamps and similar holding devices (excl. electromagnets used for magnetic resonance imaging apparatus)	0.00%	EIF	
8505.90.50	Electromagnetic lifting heads	0.00%	EIF	
8505.90.90	Parts of permanent magnets, electromagnets, electromagnetic clutches, couplings, brakes and lifting heads, electromagnetic or permanent magnet holding devices, n.e.s.	0.00%	EIF	
8506.10.11	Manganese dioxide cells and batteries, alkaline, in the form of cylindrical cells (excl. spent)	4.00%	EIF	
8506.10.18	Manganese dioxide cells and batteries, alkaline (excl. spent, and cylindrical cells)	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8506.10.91	Manganese dioxide cells and batteries, non-alkaline, in the form of cylindrical cells (excl. spent)	4.00%	EIF	
8506.10.98	Manganese dioxide cells and batteries, non-alkaline (excl. spent, and cylindrical cells)	4.00%	EIF	
8506.30.00	Mercuric oxide cells and batteries (excl. spent)	4.00%	EIF	
8506.40.00	Silver oxide cells and batteries (excl. spent)	4.00%	EIF	
8506.50.10	Lithium cells and batteries, in the form of cylindrical cells (excl. spent)	4.00%	EIF	
8506.50.30	Lithium cells and batteries, in the form of button cells (excl. spent)	4.00%	EIF	
8506.50.90	Lithium cells and batteries (excl. spent, and in the form of cylindrical or button cells)	4.00%	EIF	
8506.60.00	Air-zinc cells and batteries (excl. spent)	4.00%	EIF	
8506.80.05	Dry zinc-carbon batteries of a voltage of $\geq 5,5$ V but $\leq 6,5$ V (excl. spent)	0.00%	EIF	
8506.80.80	Primary cells and primary batteries, electric (excl. spent, dry zinc-carbon batteries of a voltage of $\geq 5,5$ V but $\leq 6,5$ V, and those of manganese dioxide, mercuric oxide, silver oxide, lithium and air-zinc)	4.00%	EIF	
8506.90.00	Parts of primary cells and primary batteries, n.e.s.	4.00%	EIF	
8507.10.20	Lead-acid accumulators of a kind used for starting piston engines (starter batteries), working with liquid electrolyte (excl. spent)	2.00%	EIF	
8507.10.80	Lead-acid accumulators of a kind used for starting piston engines (starter batteries), working with non-liquid electrolyte (excl. spent)	2.00%	EIF	
8507.20.20	Lead-acid accumulators, working with liquid electrolyte (excl. spent and starter batteries)	2.00%	EIF	
8507.20.80	Lead-acid accumulators, working with non-liquid electrolyte (excl. spent and starter batteries)	2.00%	EIF	
8507.30.20	Hermetically sealed nickel-cadmium accumulators (excl. spent)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8507.30.80	Nickel-cadmium accumulators, not hermetically sealed (excl. spent)	0.00%	EIF	
8507.40.00	Nickel-iron accumulators (excl. spent)	0.00%	EIF	
8507.50.00	Nickel-metal hydride accumulators (excl. spent)	0.00%	EIF	
8507.60.00	Lithium-ion accumulators (excl. spent)	2.00%	EIF	
8507.80.00	Electric accumulators (excl. spent and lead-acid, nickel-cadmium, nickel-iron, nickel-metal hydride and lithium-ion accumulators)	0.00%	EIF	
8507.90.30	Separators for electric accumulators (excl. separators of vulcanised rubber other than hard rubber or of textiles)	2.00%	EIF	
8507.90.80	Parts of electric accumulators (excl. separators)	2.00%	EIF	
8508.11.00	Vacuum cleaners, incl. dry cleaners and wet vacuum cleaners, with self-contained electric motor, power <= 1 500 W and having a dust bag or other receptacle capacity <= 20 l	2.00%	EIF	
8508.19.00	Vacuum cleaners, incl. dry cleaners and wet vacuum cleaners, with self-contained electric motor (excl. of a power <= 1 500 W and having a dust bag or other receptacle capacity <= 20 l)	0.00%	EIF	
8508.60.00	Vacuum cleaners, incl. dry cleaners and wet vacuum cleaners (excl. with self-contained electric motor)	0.00%	EIF	
8508.70.00	Parts of vacuum cleaners, dry cleaners and wet vacuum cleaners, n.e.s.	0.00%	EIF	
8509.40.00	Domestic food grinders and mixers and fruit or vegetable juice extractors, with self-contained electric motor	2.00%	EIF	
8509.80.00	Electromechanical domestic appliances, with self-contained electric motor (excl. vacuum cleaners, dry and wet vacuum cleaners, food grinders and mixers, fruit or vegetable juice extractors, and hair-removing appliances)	2.00%	EIF	
8509.90.00	Parts of electromechanical domestic appliances, with self-contained electric motor, n.e.s. (excl. of vacuum cleaners, dry and wet vacuum cleaners)	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8510.10.00	Shavers, electric	2.00%	EIF	
8510.20.00	Hair clippers with self-contained electric motor	2.00%	EIF	
8510.30.00	Hair-removing appliances with self-contained electric motor	2.00%	EIF	
8510.90.00	Parts of electric shavers, hair clippers and hair-removing appliances, with self-contained electric motor, n.e.s.	2.00%	EIF	
8511.10.00	Sparkign plugs of a kind used for spark-ignition or compression-ignition internal combustion engines	2.00%	EIF	
8511.20.00	Ignition magnetos, magneto-dynamos and magnetic flywheels, for spark-ignition or compression-ignition internal combustion engines	2.00%	EIF	
8511.30.00	Distributors and ignition coils of a kind used for spark-ignition or compression-ignition internal combustion engines	2.00%	EIF	
8511.40.00	Starter motors and dual purpose starter-generators of a kind used for spark-ignition or compression-ignition internal combustion engines	2.00%	EIF	
8511.50.00	Generators of a kind used for internal combustion engines (excl. magneto dynamos and dual purpose starter-generators)	2.00%	EIF	
8511.80.00	Electrical ignition or starting equipment, incl. cut-outs, of a kind used for spark-ignition or compression-ignition internal combustion engines (excl. generators, starter motors, distributors, ignition coils, ignition magnetos, magnetic flywheels and sparking plugs)	2.00%	EIF	
8511.90.00	Parts of electrical ignition or starting equipment, generators, etc. of heading 8511, n.e.s.	2.00%	EIF	
8512.10.00	Electric lighting or visual signalling equipment of a kind used for bicycles (other than lamps of heading 8539)	2.00%	EIF	
8512.20.00	Electrical lighting or visual signalling equipment for motor vehicles (excl. lamps of heading 8539)	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8512.30.10	Sound signalling burglar alarms, electrical, of a kind used for motor vehicles	2.00%	EIF	
8512.30.90	Electrical sound signalling equipment for cycles or motor vehicles (excl. burglar alarms for motor vehicles)	2.00%	EIF	
8512.40.00	Electrical windscreen wipers, defrosters and demisters, for motor vehicles	2.00%	EIF	
8512.90.10	Parts of electrical burglar alarms of a kind used for motor vehicles, n.e.s.	2.00%	EIF	
8512.90.90	Parts of electrical lighting or signalling equipment, windscreen wipers, defrosters and demisters of a kind used for motor vehicles, n.e.s. (excl. of burglar alarms for motor vehicles)	2.00%	EIF	
8513.10.00	Portable electrical lamps designed to function by their own source of energy	4.00%	EIF	
8513.90.00	Parts of portable electrical lamps designed to function by their own source of energy, n.e.s.	4.00%	EIF	
8514.10.10	Resistance heated bakery and biscuit ovens	0.00%	EIF	
8514.10.80	Industrial and laboratory furnaces and ovens, resistance heated (other than for the manufacture of semiconductor devices on semiconductor wafers)	0.00%	EIF	
8514.20.10	Furnaces and ovens functioning by induction	0.00%	EIF	
8514.20.80	Furnaces and ovens functioning by dielectric loss (other than for the manufacture of semiconductor devices on semiconductor wafers)	0.00%	EIF	
8514.30.20	Furnaces and ovens of a kind used solely or principally for the manufacture of printed circuits or printed circuit assemblies	0.00%	EIF	
8514.30.80	Electric industrial or laboratory furnaces and ovens (excl. resistance heated, induction, dielectric and drying furnaces and ovens, and ones used for manufacturing printed circuits)	0.00%	EIF	
8514.40.00	Equipment for the heat treatment of materials by induction or dielectric loss (excl. ovens and furnaces)	0.00%	EIF	
8514.90.30	Parts of furnaces and ovens of 8514 30 20 used in manufacturing printed circuits	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8514.90.70	Parts of electric industrial or laboratory furnaces and ovens, incl. of those functioning by induction or dielectric loss, and of industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss, n.e.s.	0.00%	EIF	
8515.11.00	Soldering irons and guns, electric	0.00%	EIF	
8515.19.10	Wave soldering machines of a kind used solely or principally for the manufacture of printed circuit assemblies	0.00%	EIF	
8515.19.90	Brazing or soldering machines (excl. soldering irons and guns, and wave soldering machines used in manufacturing printed circuit assemblies)	0.00%	EIF	
8515.21.00	Fully or partly automatic machines for resistance welding of metals	0.00%	EIF	
8515.29.00	Machines for resistance welding of metals, neither fully nor partly automatic	0.00%	EIF	
8515.31.00	Fully or partly automatic machines for arc welding of metals, incl. plasma arc welding	0.00%	EIF	
8515.39.13	Machines for manual arc welding of metals, with coated electrodes, complete with welding or cutting devices, and consigned with transformers	0.00%	EIF	
8515.39.18	Machines and apparatus for manual arc welding of metals with coated electrodes, complete with welding or cutting devices, generators or rotary converters, static converters, rectifiers or rectifying apparatus	0.00%	EIF	
8515.39.90	Machines for arc welding of metals, incl. plasma arc welding, neither fully nor partly automatic (excl. machines for manual welding with coated electrodes)	0.00%	EIF	
8515.80.10	Electrical machines and apparatus for welding or hot spraying of metals (excl. for resistance, arc or plasma arc welding and metal spray guns specified elsewhere)	0.00%	EIF	
8515.80.90	Electrical machines and apparatus for welding thermoplastic materials (excl. wire bonders of a kind used for the manufacture of semiconductor devices)	0.00%	EIF	
8515.90.20	Parts of wave soldering machines used in manufacturing printed circuit assemblies	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8515.90.80	Parts of machines and apparatus for soldering or welding or for hot spraying of metals, metal carbides or cermets, n.e.s.	0.00%	EIF	
8516.10.11	Electric instantaneous water heaters	2.00%	EIF	
8516.10.80	Electric water heaters and immersion heaters (excl. instantaneous water heaters)	2.00%	EIF	
8516.21.00	Electric storage heating radiators, for space-heating	2.00%	EIF	
8516.29.10	Liquid filled electric radiators, for space-heating and soil-heating	2.00%	EIF	
8516.29.50	Electric convection heaters, for space-heating and soil-heating	2.00%	EIF	
8516.29.91	Electric space-heating and soil-heating apparatus, with built-in fan (excl. storage heating radiators)	2.00%	EIF	
8516.29.99	Electric space-heating and soil-heating apparatus, without built-in fan (excl. convection heaters and liquid-filled radiators)	2.00%	EIF	
8516.31.00	Electric hairdryers	2.00%	EIF	
8516.32.00	Electro-thermic hairdressing apparatus (excl. hairdryers)	2.00%	EIF	
8516.33.00	Electric hand-drying apparatus	2.00%	EIF	
8516.40.00	Electric smoothing irons	2.00%	EIF	
8516.50.00	Microwave ovens	4.00%	EIF	
8516.60.10	Electric cookers incorporating at least an oven and a hob, for domestic use	2.00%	EIF	
8516.60.50	Electric cooking plates, boiling rings and hobs, for domestic use	2.00%	EIF	
8516.60.70	Electric grillers and roasters, for domestic use	2.00%	EIF	
8516.60.80	Electric ovens for building in, for domestic use	2.00%	EIF	
8516.60.90	Electric ovens, for domestic use (excl. space-heating stoves, electric cookers incorporating at least an oven and a hob, microwave ovens and electric ovens for building in)	2.00%	EIF	
8516.71.00	Electro-thermic coffee or tea makers, for domestic use	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8516.72.00	Electric toasters, for domestic use	2.00%	EIF	
8516.79.20	Electric deep fat fryers, for domestic use	2.00%	EIF	
8516.79.70	Electro-thermic appliances, for domestic use (excl. hairdressing appliances and hand dryers, space-heating and soil-heating apparatus, water heaters, immersion heaters, smoothing irons, microwave ovens, ovens, cookers, cooking plates, boiling rings, grillers, roasters, coffee makers, tea makers, toasters and deep fat fryers)	2.70%	EIF	
8516.80.20	Electric heating resistors, assembled with an insulated former	2.00%	EIF	
8516.80.80	Electric heating resistors (excl. electric heating resistors assembled with an insulated former of agglomerated carbon or graphite)	2.00%	EIF	
8516.90.00	Parts of electric water heaters, immersion heaters, space-heating apparatus and soil-heating apparatus, hairdressing apparatus and hand dryers, electro-thermic appliances of a kind used for domestic purposes and electric heating resistors, n.e.s.	2.70%	EIF	
8517.11.00	Line telephone sets with cordless handsets	0.00%	EIF	
8517.12.00	Telephones for cellular networks "mobile telephones" or for other wireless networks	0.00%	EIF	
8517.18.00	Telephone sets (excl. line telephone sets with cordless handsets and telephones for cellular networks or for other wireless networks)	0.00%	EIF	
8517.61.00	Base stations of apparatus for the transmission or reception of voice, images or other data	0.00%	EIF	
8517.62.00	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, incl. switching and routing apparatus (excl. telephone sets, telephones for cellular networks or for other wireless networks)	0.00%	EIF	
8517.69.10	Videophones	0.00%	EIF	
8517.69.20	Entry-phone systems	0.00%	EIF	
8517.69.30	Reception apparatus for radio-telephony or radio-telegraphy	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8517.69.90	Apparatus for the transmission or reception of voice, images or other data, incl. apparatus for communication in a wired or wireless network [such as a local or wide area network] (excl. telephone sets, telephones for cellular networks or for other wireless networks, base stations, apparatus for the reception, conversion and transmission or regeneration of voice, images or other data, videophones, entry-phone systems, reception apparatus for radio-telephony or radio-telegraphy and transmission or reception apparatus of heading 8443, 8525, 8527 or 8528)	0.00%	EIF	
8517.70.00	Parts of telephone sets, telephones for cellular networks or for other wireless networks and of other apparatus for the transmission or reception of voice, images or other data, n.e.s.	0.00%	EIF	
8518.10.00	Microphones and stands therefor (excl. cordless microphones with built-in transmitter)	0.00%	EIF	
8518.21.00	Single loudspeakers, mounted in their enclosures	0.00%	EIF	
8518.22.00	Multiple loudspeakers, mounted in the same enclosure	0.00%	EIF	
8518.29.00	Loudspeakers, without enclosure	0.00%	EIF	
8518.30.00	Headphones and earphones, whether or not combined with microphone, and sets consisting of a microphone and one or more loudspeakers (excl. telephone sets, hearing aids and helmets with built-in headphones, whether or not incorporating a microphone)	0.00%	EIF	
8518.40.00	Audio-frequency electric amplifiers	0.00%	EIF	
8518.50.00	Electric sound amplifier sets	0.00%	EIF	
8518.90.00	Parts of microphones, loudspeakers, headphones and earphones, earphones, audio-frequency electric amplifiers or electric sound amplifier sets, n.e.s.	0.00%	EIF	
8519.20.10	Coin-operated or disc-operated record-players	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8519.20.91	Sound recording or sound reproducing apparatus, operated by coins, banknotes, bank cards, tokens or by other means of payment, with laser reading system (excl. coin-operated or disc-operated record-players)	0.00%	EIF	
8519.20.99	Sound recording or sound reproducing apparatus, operated by coins, banknotes, bank cards, tokens or by other means of payment, without laser reading system (excl. coin-operated or disc-operated record-players)	0.00%	EIF	
8519.30.00	Turntables "record-decks"	0.00%	EIF	
8519.50.00	Telephone answering machines	0.00%	EIF	
8519.81.00	Sound recording or sound reproducing apparatus, using magnetic, optical or semiconductor media (excl. those operated by coins, banknotes, bank cards, tokens or by other means of payment, turntables and telephone answering machines)	0.00%	EIF	
8519.89.00	Sound recording or sound reproducing apparatus (excl. using magnetic, optical or semiconductor media, those operated by coins, banknotes, bank cards, tokens or by other means of payment, turntables and telephone answering machines)	0.00%	EIF	
8521.10.20	Video recording or reproducing apparatus, whether or not incorporating a video tuner, for magnetic tape of a width of <= 1,3 cm and allowing recording or reproduction at a tape speed of <= 50 mm/s (excl. video camera recorders)	0.00%	EIF	
8521.10.95	Magnetic tape-type video recording or reproducing apparatus, whether or not incorporating a video tuner (excl. video camera recorders and those using magnetic tape of a width of <= 1,3 cm and allowing recording or reproduction at a tape speed of <= 50 mm/s)	0.00%	EIF	
8521.90.00	Video recording or reproducing apparatus, whether or not incorporating a video tuner (excl. magnetic tape-type and video camera recorders)	0.00%	EIF	
8522.10.00	Pick-up cartridges	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8522.90.00	Parts and accessories suitable for use solely or principally with sound reproducing and recording apparatus and with video equipment for recording and reproducing pictures and sound (excl. pick-up devices for grooved recording media)	0.00%	EIF	
8523.21.00	Cards incorporating a magnetic stripe for the recording of sound or of other phenomena	0.00%	EIF	
8523.29.15	Magnetic tapes and magnetic discs, unrecorded, for the recording of sound or of other phenomena	0.00%	EIF	
8523.29.19	Magnetic tapes and magnetic discs, recorded	0.00%	EIF	
8523.29.90	Magnetic media for the recording of sound or of other phenomena (excl. cards incorporating a magnetic stripe, tapes, discs and goods of chapter 37)	0.00%	EIF	
8523.41.10	Optical discs for laser reading systems, unrecorded, of a recording capacity <= 900 megabytes, non-erasable "CD-Rs"	0.00%	EIF	
8523.41.30	Optical discs for laser reading systems, unrecorded, of a recording capacity > 900 megabytes but <= 18 gigabytes, non-erasable "DVD-/+Rs"	0.00%	EIF	
8523.41.90	Optical media, unrecorded, for the recording of sound or of other phenomena "e.g. CD-RWs, DVD-/+RWs, DVD-RAMs, MiniDiscs" (excl. non-erasable discs for laser reading systems of a recording capacity <= 18 gigabytes [CD-Rs, DVD-/+Rs] and goods of chapter 37)	0.00%	EIF	
8523.49.10	Digital versatile discs "DVDs", recorded	0.00%	EIF	
8523.49.20	Discs for laser reading systems, recorded (excl. DVDs)	0.00%	EIF	
8523.49.90	Optical media, recorded (excl. discs for laser reading systems)	0.00%	EIF	
8523.51.10	Solid-state, non-volatile data storage devices for recording data from an external source [flash memory cards or flash electronic storage cards], unrecorded	0.00%	EIF	
8523.51.90	Solid-state, non-volatile data storage devices [flash memory cards or flash electronic storage cards], recorded	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8523.52.00	Cards incorporating one or more electronic integrated circuits "smart cards"	0.00%	EIF	
8523.59.10	Semiconductor media, unrecorded, for the recording of sound or of other phenomena (excl. solid-state non-volatile data storage devices and smart cards)	0.00%	EIF	
8523.59.90	Semiconductor media, recorded (excl. solid-state non-volatile data storage devices and smart cards)	0.00%	EIF	
8523.80.10	Media for the recording of sound or of other phenomena, unrecorded, incl. matrices and masters for the production of discs (excl. magnetic, optical and semiconductor media, and products of chapter 37)	0.00%	EIF	
8523.80.90	Media, recorded, incl. matrices and masters for the production of discs (excl. magnetic, optical and semiconductor media, and products of chapter 37)	0.00%	EIF	
8525.50.00	Transmission apparatus for radio-broadcasting or television, not incorporating reception apparatus	0.00%	EIF	
8525.60.00	Transmission apparatus for radio-broadcasting or television, incorporating reception apparatus	0.00%	EIF	
8525.80.11	Television cameras, with 3 or more camera tubes	0.00%	EIF	
8525.80.19	Television cameras (excl. those with 3 or more camera tubes and video recorders)	0.00%	EIF	
8525.80.30	Digital cameras	0.00%	EIF	
8525.80.91	Video camera recorders only able to record sound and images taken by the television camera	0.00%	EIF	
8525.80.99	Video camera recorders able to record television programmes and sound and images taken by the television camera	0.00%	EIF	
8526.10.00	Radar apparatus	0.00%	EIF	
8526.91.20	Radio navigational receivers (excl. radar apparatus)	0.00%	EIF	
8526.91.80	Radio navigational aid apparatus (excl. receivers and radar apparatus)	0.00%	EIF	
8526.92.00	Radio remote control apparatus	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8527.12.00	Pocket-size radiocassette players [dimensions <= 170 mm x 100 mm x 45 mm], with built-in amplifier, without built-in loudspeakers, capable of operating without an external source of electric power	0.00%	EIF	
8527.13.00	Radio-broadcast receivers capable of operating without an external source of power, combined with sound recording or reproducing apparatus (excl. pocket-size radiocassette players)	0.00%	EIF	
8527.19.00	Radio-broadcast receivers capable of operating without an external source of power, not combined with sound-reproducing apparatus	0.00%	EIF	
8527.21.20	Radio-broadcast receivers capable of receiving and decoding digital Radio Data System signals, of a kind used in motor vehicles, only capable of being operated with an external source of power, combined with sound recording or reproducing apparatus incorporating a laser reading system	0.00%	EIF	
8527.21.52	Cassette-radio-broadcast receivers capable of receiving and decoding digital Radio Data System signals, of a kind used in motor vehicles, only capable of being operated with an external source of power, combined with sound recording or reproducing apparatus incorporating an analogue and digital reading system	0.00%	EIF	
8527.21.59	Radio-broadcast receivers capable of receiving and decoding digital Radio Data System signals, of a kind used in motor vehicles, only capable of being operated with an external source of power, combined with sound recording or reproducing apparatus (excl. those with sound-reproducing apparatus or a laser reading system and cassette decks with an analogue and digital reading system)	0.00%	EIF	
8527.21.70	Radio-broadcast receivers of a type used in motor vehicles, only capable of being operated with an external source of power, combined with sound recording or reproducing apparatus incorporating a laser reading system (excl. those capable of receiving and decoding digital Radio Data System signals)	14.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8527.21.92	Cassette-radio-broadcast receivers of a kind used in motor vehicles, only capable of being operated with an external source of power, combined with sound recording or reproducing apparatus incorporating an analogue and digital reading system (excl. those capable of receiving and decoding digital Radio Data System signals)	14.00%	EIF	
8527.21.98	Radio-broadcast receivers of a kind used in motor vehicles, only capable of being operated with an external source of power, combined with sound recording or reproducing apparatus (excl. sound-reproducing apparatus incorporating a laser reading system, those capable of receiving and decoding digital Radio Data System signals and cassette decks with an analogue and digital reading system)	10.00%	EIF	
8527.29.00	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, not combined with sound recording or reproducing apparatus	0.00%	EIF	
8527.91.00	Radio-broadcast receivers, for mains operation only, combined with sound recording or reproducing apparatus (excl. those of a kind used in motor vehicles)	0.00%	EIF	
8527.92.00	Radio-broadcast receivers, for mains operation only, not combined with sound recording or reproducing apparatus but combined with a clock (excl. those of a kind used in motor vehicles)	0.00%	EIF	
8527.99.00	Radio-broadcast receivers, for mains operation only, not combined with sound recording or reproducing apparatus and not combined with a clock (excl. those of a kind used in motor vehicles)	0.00%	EIF	
8528.42.00	Cathode-ray tube monitors "CRT" capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471 (excl. with TV receiver)	0.00%	EIF	
8528.49.00	Cathode-ray tube monitors "CRT" (excl. computer monitors, with TV receiver)	0.00%	EIF	
8528.52.10	Monitors of a kind solely or principally used in an automatic data-processing system of heading 8471 (excl. CRT, with TV receiver)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8528.52.91	LCD monitors designed for computer use but of a kind not used principally with a computer (excl. with TV receiver)	0.00%	EIF	
8528.52.99	Monitors designed for computer use but of a kind not used principally with a computer (excl. CRT, LCD, with TV receiver)	0.00%	EIF	
8528.59.00	Monitors (excl. with TV receiver, CRT and those designed for computer use)	14.00%	EIF	
8528.62.00	Projectors capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471 (excl. with TV receiver)	0.00%	EIF	
8528.69.20	Monochrome projectors (excl. with TV receiver, designed for computer use)	2.00%	EIF	
8528.69.80	Colour projectors (excl. with TV receiver, designed for computer use)	14.00%	EIF	
8528.71.11	Video tuners electronic assemblies for incorporation into automatic data-processing machines	0.00%	EIF	
8528.71.15	Video tuners with a microprocessor-based device incorporating a modem for gaining access to the Internet, and having a function of interactive information exchange, capable of receiving television signals (set-top boxes with a communication function)	0.00%	EIF	
8528.71.19	Video tuners (excl. electronic assemblies for incorporation into automatic data-processing machines and apparatus with a microprocessor-based device incorporating a modem for gaining access to the Internet and having a function of interactive information exchange capable of receiving television signals "set-top boxes with communication function")	0.00%	EIF	
8528.71.91	Apparatus with a microprocessor-based device incorporating a modem for gaining access to the Internet, and having a function of interactive information exchange, capable of receiving television signals (set-top boxes with a communication function, excl. video tuners)	0.00%	EIF	
8528.71.99	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, not designed to	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	incorporate a video display or screen (excl. video tuners, set-top boxes with a communication function)			
8528.72.10	Television projection equipment, colour, designed to incorporate a video display or screen	14.00%	EIF	
8528.72.20	Reception apparatus for television, colour, incorporating a video recorder or reproducer	14.00%	EIF	
8528.72.30	Reception apparatus for television, colour, with integral tube (excl. incorporating video recording or reproducing apparatus, and monitors)	14.00%	EIF	
8528.72.40	Reception apparatus for television, colour, with LCD screen (excl. incorporating video recording or reproducing apparatus, and monitors, and television projection equipment)	14.00%	EIF	
8528.72.60	Reception apparatus for television, colour, with a plasma display (excl. incorporating video recording or reproducing apparatus, and monitors, and television projection equipment)	14.00%	EIF	
8528.72.80	Reception apparatus for television, colour (excl. with integral tube or LCD or plasma display, or incorporating video recording or reproducing apparatus, and monitors and television projection equipment)	14.00%	EIF	
8528.73.00	Reception apparatus for television, black and white or other monochrome, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, designed to incorporate a video display or screen	2.00%	EIF	
8529.10.11	Telescopic and whip-type aerials for portable apparatus or for apparatus for fitting in motor vehicles (only for apparatus of headings 8525 to 8528)	0.00%	EIF	
8529.10.30	Outside aerials for radio or television broadcast receivers	0.00%	EIF	
8529.10.65	Inside aerials for radio or television broadcast receivers, incl. built-in types (excl. telescopic and whip-type aerials for portable apparatus or for apparatus for fitting in motor vehicles)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8529.10.69	Aerials (excl. inside and outside aerials for radio or television broadcast receivers and telescopic and whip-type aerials for portable apparatus or for apparatus for fitting in motor vehicles)	0.00%	EIF	
8529.10.80	Aerial filters and separators	0.00%	EIF	
8529.10.95	Aerial reflectors and parts suitable for use with aerials or aerial reflectors, n.e.s. (excl. aerial filters and separators)	0.00%	EIF	
8529.90.15	Organic light-emitting diode "OLED" modules and OLED panels for television reception apparatus	0.00%	EIF	
8529.90.20	Parts suitable for use solely or principally with transmission apparatus incorporating reception apparatus for radio-broadcasting or television, digital cameras, computer monitors and computer projectors, n.e.s.	0.00%	EIF	
8529.90.41	Cabinets and cases of wood, for transmission and reception apparatus for radio-broadcasting or television, television cameras, digital cameras, video camera recorders, radar apparatus, radio navigational aid apparatus or radio remote control apparatus, monitors and projectors, n.e.s.	0.00%	EIF	
8529.90.49	Cabinets and cases other than of wood, for transmission and reception apparatus for radio-broadcasting or television, television cameras, digital cameras, video camera recorders, radar apparatus, radio navigational aid apparatus or radio remote control apparatus, monitors and projectors, n.e.s.	0.00%	EIF	
8529.90.65	Electronic assemblies suitable for use solely or principally with transmission and reception apparatus for radio-broadcasting or television, television cameras, digital cameras, video camera recorders, radar apparatus, radio navigational aid apparatus or radio remote control apparatus, monitors and projectors, n.e.s.	0.00%	EIF	
8529.90.91	LED backlight modules for LCDs of headings 8525 to 8528 (excl. for computer monitors)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8529.90.92	Parts suitable for use solely or principally with television cameras, reception apparatus for radio-broadcasting or television, and monitors and projectors, n.e.s. (excl. aerials, cabinets and casings, electronic assemblies and parts for monitors and projectors of a kind solely or principally used in an automatic data-processing machine)	0.00%	EIF	
8529.90.97	Parts suitable for use solely or principally with transmission apparatus not incorporating reception apparatus for radio-broadcasting or television, video camera recorders, radar apparatus, radio navigational aid apparatus and remote control apparatus, n.e.s.	0.00%	EIF	
8530.10.00	Electrical signalling, safety or traffic control equipment for railways or tramways (excl. mechanical or electromechanical equipment of heading 8608)	0.00%	EIF	
8530.80.00	Electrical signalling, safety or traffic control equipment (excl. that for railways or tramways and mechanical or electromechanical equipment of heading 8608)	0.00%	EIF	
8530.90.00	Parts of electrical signalling, safety or traffic control equipment, n.e.s.	0.00%	EIF	
8531.10.30	Burglar or fire alarms and similar apparatus, for use in buildings	2.00%	EIF	
8531.10.95	Burglar or fire alarms and similar apparatus (excl. those for use in motor vehicles or buildings)	2.00%	EIF	
8531.20.20	Indicator panels with light emitting diodes "LED" (excl. those of a kind used for motor vehicles, cycles or traffic signalling)	0.00%	EIF	
8531.20.40	Indicator panels with matrix liquid crystal devices "LCD", active (excl. those of a kind used for motor vehicles, cycles or traffic signalling)	0.00%	EIF	
8531.20.95	Indicator panels with liquid crystal devices "LCD" (excl. active matrix liquid crystal devices and those of a kind used for motor vehicles, cycles or traffic signalling)	0.00%	EIF	
8531.80.40	Electric bells, buzzers, door chimes and similar (excl. burglar or fire alarms and similar apparatus and apparatus for cycles, motor vehicles and traffic signalling)	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8531.80.70	Electric sound or visual signalling apparatus (excl. indicator panels with LCDs or LEDs, burglar or fire alarms and similar apparatus, apparatus for cycles, motor vehicles and traffic signalling, and bells, buzzers, door chimes and similar)	0.00%	EIF	
8531.90.00	Parts of electric sound or visual signalling apparatus, n.e.s.	0.00%	EIF	
8532.10.00	Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power-handling capacity of $\geq 0,5$ kvar "power capacitors"	0.00%	EIF	
8532.21.00	Fixed electrical capacitors, tantalum (excl. power capacitors)	0.00%	EIF	
8532.22.00	Fixed electrical capacitors, aluminium electrolytic (excl. power capacitors)	0.00%	EIF	
8532.23.00	Fixed electrical capacitors, ceramic dielectric, single layer (excl. power capacitors)	0.00%	EIF	
8532.24.00	Fixed electrical capacitors, ceramic dielectric, multilayer (excl. power capacitors)	0.00%	EIF	
8532.25.00	Fixed electrical capacitors, dielectric of paper or plastics (excl. power capacitors)	0.00%	EIF	
8532.29.00	Fixed electrical capacitors (excl. tantalum, aluminium electrolytic, ceramic, paper, plastic and power capacitors)	0.00%	EIF	
8532.30.00	Variable or adjustable "pre-set" electrical capacitors	0.00%	EIF	
8532.90.00	Parts of electrical "pre-set" capacitors, fixed, variable or adjustable, n.e.s.	0.00%	EIF	
8533.10.00	Fixed carbon resistors, composition or film types (excl. heating resistors)	0.00%	EIF	
8533.21.00	Fixed electrical resistors for a power handling capacity ≤ 20 W (excl. heating resistors)	0.00%	EIF	
8533.29.00	Fixed electrical resistors for a power handling capacity > 20 W (excl. heating resistors)	0.00%	EIF	
8533.31.00	Wirewound variable electrical resistors, incl. rheostats and potentiometers, for a power handling capacity ≤ 20 W (excl. heating resistors)	0.00%	EIF	
8533.39.00	Wirewound variable electrical resistors, incl. rheostats and potentiometers, for a power handling capacity > 20 W (excl. heating resistors)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8533.40.10	Electrical variable resistors, incl. rheostats and potentiometers, for a power handling capacity ≤ 20 W (excl. wirewound variable resistors and heating resistors)	0.00%	EIF	
8533.40.90	Electrical variable resistors, incl. rheostats and potentiometers, for a power handling capacity > 20 W (excl. wirewound variable resistors and heating resistors)	0.00%	EIF	
8533.90.00	Parts of electrical resistors, incl. rheostats and potentiometers, n.e.s.	0.00%	EIF	
8534.00.11	Multilayer printed circuits, consisting only of conductor elements and contacts	0.00%	EIF	
8534.00.19	Printed circuits consisting only of conductor elements and contacts (excl. multiple printed circuits)	0.00%	EIF	
8534.00.90	Printed circuits consisting of conductor elements, contacts and other passive elements (excl. those with passive and active elements)	0.00%	EIF	
8535.10.00	Fuses for a voltage > 1.000 V	2.00%	EIF	
8535.21.00	Automatic circuit breakers for a voltage > 1.000 V but $< 72,5$ kV	2.00%	EIF	
8535.29.00	Automatic circuit breakers for a voltage $\geq 72,5$ kV	2.00%	EIF	
8535.30.10	Isolating switches and make-and-break switches, for a voltage > 1.000 V but $< 72,5$ kV	2.00%	EIF	
8535.30.90	Isolating switches and make-and-break switches, for a voltage $\geq 72,5$ kV	2.00%	EIF	
8535.40.00	Lightning arresters, voltage limiters and surge suppressors, for a voltage > 1.000 V	2.00%	EIF	
8535.90.00	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, for a voltage > 1.000 V (excl. fuses, automatic circuit breakers, isolating switches, make-and-break switches, lightning arresters, voltage limiters, surge suppressors and control desks, cabinets, panels etc. of heading 8537)	2.00%	EIF	
8536.10.10	Fuses for a current ≤ 10 A, for a voltage ≤ 1.000 V	2.00%	EIF	
8536.10.50	Fuses for a current > 10 A but ≤ 63 A, for a voltage ≤ 1.000 V	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8536.10.90	Fuses for a current > 63 A, for a voltage <= 1.000 V	2.00%	EIF	
8536.20.10	Automatic circuit breakers for a voltage <= 1.000 V, for a current <= 63 A	2.00%	EIF	
8536.20.90	Automatic circuit breakers for a voltage <= 1.000 V, for a current > 63 A	2.00%	EIF	
8536.30.10	Apparatus for protecting electrical circuits for a voltage <= 1.000 V, for a current <= 16 A (excl. fuses and automatic circuit breakers)	0.00%	EIF	
8536.30.30	Apparatus for protecting electrical circuits for a voltage <= 1.000 V, for a current > 16 A but <= 125 A (excl. fuses and automatic circuit breakers)	0.00%	EIF	
8536.30.90	Apparatus for protecting electrical circuits for a voltage <= 1.000 V, for a current > 125 A (excl. fuses and automatic circuit breakers)	0.00%	EIF	
8536.41.10	Relays for a voltage <= 60 V, for a current <= 2 A	2.00%	EIF	
8536.41.90	Relays for a voltage <= 60 V, for a current > 2 A	2.00%	EIF	
8536.49.00	Relays for a voltage > 60 V but <= 1.000 V	2.00%	EIF	
8536.50.03	Electronic AC switches consisting of optically coupled input and output circuits "insulated thyristor AC switches" (excl. relays and automatic circuit breakers)	0.00%	EIF	
8536.50.05	Electronic switches, incl. temperature protected electronic switches, consisting of a transistor and a logic chip "chip-on-chip technology" (excl. relays and automatic circuit breakers)	0.00%	EIF	
8536.50.07	Electromechanical snap-action switches for a current <= 11 A (excl. relays and automatic circuit breakers)	0.00%	EIF	
8536.50.11	Push-button switches for a voltage of <= 60 V	0.00%	EIF	
8536.50.15	Rotary switches for a voltage of <= 60 V	0.00%	EIF	
8536.50.19	Switches for a voltage of <= 60 V (excl. relays, push-button switches and rotary switches)	0.00%	EIF	
8536.50.80	Switches for a voltage of > 60 V and <= 1.000 V (excl. relays, automatic circuit breakers, electronic AC switches consisting of optically coupled input and output	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	circuits "insulated thyristor AC switches", electronic switches, incl. temperature protected electronic switches, consisting of a transistor and a logic chip [chip-on-chip technology] and electromechanical snap-action switches for a current ≤ 11 A)			
8536.61.10	Edison lamp holders, electric	0.00%	EIF	
8536.61.90	Lamp holders for a voltage ≤ 1.000 V (excl. Edison lamp holders)	0.00%	EIF	
8536.69.10	Plugs and sockets for a voltage of ≤ 1.000 V, for coaxial cables	0.00%	EIF	
8536.69.30	Plugs and sockets for a voltage of ≤ 1.000 V, for printed circuits	0.00%	EIF	
8536.69.90	Plugs and sockets for a voltage of ≤ 1.000 V (excl. those for coaxial cables and printed circuits)	2.00%	EIF	
8536.70.00	Connectors for optical fibres, optical fibre bundles or cables	2.00%	EIF	
8536.90.01	Prefabricated elements for electrical circuits, for a voltage of ≤ 1.000 V	0.00%	EIF	
8536.90.10	Connections and contact elements, for wire and cables, for a voltage of ≤ 1.000 V (excl. plugs, sockets and prefabricated elements)	0.00%	EIF	
8536.90.40	Battery clamps of a kind used for motor vehicles of heading 8702, 8703, 8704, or 8711	0.00%	EIF	
8536.90.95	Electrical apparatus for making connections to or in electrical circuits, for a voltage ≤ 1.000 V (excl. fuses, circuit breakers and other apparatus for protecting electrical circuits, relays and other switches, lamp holders, plugs and sockets, prefabricated elements for electrical circuits, connections and contact elements for wire and cables, and car battery clamps)	0.00%	EIF	
8537.10.10	Numerical control panels with built-in automatic data-processing machines	2.00%	EIF	
8537.10.91	Programmable memory controllers (excl. numerical control panels with built-in automatic data-processing machines)	2.00%	EIF	
8537.10.95	Touch screens for electric control, without display capabilities, for incorporation into apparatus having a display	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8537.10.98	Boards, cabinets and similar combinations of apparatus for electric control or the distribution of electricity, for a voltage ≤ 1.000 V (excl. switching apparatus for line telephony or line telegraphy, numerical control panels with built-in automatic data-processing machines, programmable memory controllers and touch screens)	2.00%	EIF	
8537.20.91	Boards, cabinets and similar combinations of apparatus for electric control or the distribution of electricity, for a voltage > 1.000 V but $\leq 72,5$ kV	2.00%	EIF	
8537.20.99	Boards, cabinets and similar combinations of apparatus for electric control or the distribution of electricity, for a voltage $> 72,5$ kV	2.00%	EIF	
8538.10.00	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus	0.00%	EIF	
8538.90.11	Electronic assemblies for wafer probers of subheading 8536.90.20	0.00%	EIF	
8538.90.19	Parts for wafer probers of subheading 8536.90.20, n.e.s. (excl. electronic assemblies)	0.00%	EIF	
8538.90.91	Electronic assemblies for electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits of heading 8535 or 8536 and for control desks, cabinets and similar combinations of apparatus of heading 8537 (excl. for wafer probers of subheading 8536.90.20)	0.00%	EIF	
8538.90.99	Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537, n.e.s. (excl. electronic assemblies, and boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus, and for wafer probers of subheading 8536.90.20)	0.00%	EIF	
8539.10.00	Sealed beam lamp units	0.00%	EIF	
8539.21.30	Tungsten halogen filament lamps for motorcycles or other motor vehicles (excl. sealed beam lamp units)	0.00%	EIF	
8539.21.92	Tungsten halogen filament lamps for a voltage > 100 V	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8539.21.98	Tungsten halogen filament lamps for a voltage <= 100 V (excl. those for motorcycles or other motor vehicles)	0.00%	EIF	
8539.22.10	Reflector filament lamps of a power <= 200 W and for a voltage > 100 V (excl. tungsten halogen filament lamps)	0.00%	EIF	
8539.22.90	Filament lamps of a power <= 200 W and for a voltage > 100 V (excl. tungsten halogen lamps, reflector lamps and ultraviolet or infra-red lamps)	0.00%	EIF	
8539.29.30	Filament lamps for motorcycles or other motor vehicles (excl. tungsten halogen lamps)	0.00%	EIF	
8539.29.92	Filament lamps for a voltage > 100 V (excl. tungsten halogen lamps, lamps of a power <= 200 W, and ultraviolet or infra-red lamps)	0.00%	EIF	
8539.29.98	Filament lamps for a voltage <= 100 V (excl. tungsten halogen lamps and lamps for motorcycles and other motor vehicles)	0.00%	EIF	
8539.31.10	Discharge lamps, fluorescent, hot cathode, with double ended cap	0.00%	EIF	
8539.31.90	Discharge lamps, fluorescent, hot cathode (excl. with double ended cap)	0.00%	EIF	
8539.32.20	Mercury or sodium vapour lamps	0.00%	EIF	
8539.32.90	Metal halide lamps	0.00%	EIF	
8539.39.20	Cold-cathode fluorescent lamps "CCFLs" for backlighting of flat panel displays	0.00%	EIF	
8539.39.80	Discharge lamps (excl. hot-cathode fluorescent lamps, mercury or sodium vapour lamps, metal halide lamps, ultraviolet lamps, and cold-cathode fluorescent lamps "CCFLs" for backlighting of flat panel displays)	0.00%	EIF	
8539.41.00	Arc lamps	0.00%	EIF	
8539.49.00	Ultraviolet or infra-red lamps	0.00%	EIF	
8539.50.00	Light-emitting diode "LED" lamps	0.00%	EIF	
8539.90.10	Lamp bases for filament or discharge lamps and other lamps of heading 8539, n.e.s.	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8539.90.90	Parts of electric filament or discharge lamps, sealed beam lamp units, ultraviolet or infra-red lamps, arc lamps and LED lamps, n.e.s.	0.00%	EIF	
8540.11.00	Cathode ray television picture tubes, incl. video monitor cathode ray tubes, colour	0.00%	EIF	
8540.12.00	Cathode ray television picture tubes, incl. video monitor cathode ray tubes, black and white or other monochrome, with a screen width-to-height ratio of < 1,5 and a diagonal measurement of the screen > 72 cm	0.00%	EIF	
8540.20.10	Television camera tubes	0.00%	EIF	
8540.20.80	Image converters and intensifiers and other photo cathode tubes (excl. television camera tubes and cathode ray television picture tubes, incl. video monitor cathode ray tubes)	0.00%	EIF	
8540.40.00	Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch of < 0,4 mm (excl. photo cathode tubes and cathode ray tubes)	0.00%	EIF	
8540.60.00	Cathoderay tubes (excl. television and video-monitor cathoderay tubes, television camera tubes, image converters or intensifiers, other photo-cathode tubes, black and white or other monochrome data-graphic display tubes and colour data-graphic display tubes with a phosphor dot screen pitch of < 0,4 mm)	0.00%	EIF	
8540.71.00	Magnetrons	0.00%	EIF	
8540.79.00	Microwave tubes, e.g. travelling wave tubes and carcinotrons (excl. magnetrons and grid-controlled tubes)	0.00%	EIF	
8540.81.00	Receiver or amplifier valves and tubes (excl. microwave tubes, photo-cathode tubes and cathode ray tubes)	0.00%	EIF	
8540.89.00	Electronic valves and tubes (excl. receiver or amplifier valves and tubes, microwave tubes, photo-cathode tubes, cathode ray tubes, black and white or other monochrome data-graphic display tubes and colour data-graphic display tubes with a phosphor dot screen pitch of < 0,4 mm)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8540.91.00	Parts of cathode ray tubes, n.e.s.	0.00%	EIF	
8540.99.00	Parts of thermionic, cold cathode or photo cathode valves and tubes, n.e.s. (excl. parts of cathode ray tubes)	0.00%	EIF	
8541.10.00	Diodes (excl. photosensitive or light emitting diodes "LED")	0.00%	EIF	
8541.21.00	Transistors with a dissipation rate < 1 W (excl. photosensitive transistors)	0.00%	EIF	
8541.29.00	Transistors with a dissipation rate >= 1 W (excl. photosensitive transistors)	0.00%	EIF	
8541.30.00	Thyristors, diacs and triacs (excl. photosensitive semiconductor devices)	0.00%	EIF	
8541.40.10	Light-emitting diodes, incl. laser diodes	0.00%	EIF	
8541.40.90	Photosensitive semiconductor devices, incl. photovoltaic cells	0.00%	EIF	
8541.50.00	Semiconductor devices, n.e.s.	0.00%	EIF	
8541.60.00	Mounted piezoelectric crystals	0.00%	EIF	
8541.90.00	Parts of diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, light emitting diodes and mounted piezoelectric crystals, n.e.s.	0.00%	EIF	
8542.31.11	Electronic multi-component integrated circuits "MCOs" as processors and controllers as specified in note 9 (b) (4) to chapter 85, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	0.00%	EIF	
8542.31.19	Electronic integrated circuits as processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits in the form of multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits as specified in note 9 (b) (3) to chapter 85	0.00%	EIF	
8542.31.90	Electronic integrated circuits as processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	circuits, or other circuits (excl. in the form of multichip or multi-component integrated circuits)			
8542.32.11	Electronic multi-component integrated circuits "MCOs" as memories as specified in note 9 (b) (4) to chapter 85	0.00%	EIF	
8542.32.19	Electronic integrated circuits as memories in the form of multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits as specified in note 9 (b) (3) to chapter 85	0.00%	EIF	
8542.32.31	Electronic integrated circuits as dynamic random-access memories "D-RAMs", with a storage capacity of <= 512 Mbit (excl. in the form of multichip or multi-component integrated circuits)	0.00%	EIF	
8542.32.39	Electronic integrated circuits as dynamic random-access memories "D-RAMs", with a storage capacity of > 512 Mbit (excl. in the form of multichip or multi-component integrated circuits)	0.00%	EIF	
8542.32.45	Electronic integrated circuits as static random access memories "static RAMs", incl. cache random-access memories "cache-RAMs" (excl. in the form of multichip or multi-component integrated circuits)	0.00%	EIF	
8542.32.55	Electronic integrated circuits as UV erasable, programmable read-only memories "EPROMs" (excl. in the form of multichip or multi-component integrated circuits)	0.00%	EIF	
8542.32.61	Electronic integrated circuits as electrically erasable, programmable read-only memories "flash E ² PROMs", with a storage capacity of <= 512 Mbit (excl. in the form of multichip or multi-component integrated circuits)	0.00%	EIF	
8542.32.69	Electronic integrated circuits as electrically erasable, programmable read-only memories "flash E ² PROMs", with a storage capacity of > 512 Mbit (excl. in the form of multichip or multi-component integrated circuits)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8542.32.75	Electronic integrated circuits as electrically erasable, programmable read-only memories "E2PROMs" (excl. flash E2PROMs and in the form of multichip or multi-component integrated circuits)	0.00%	EIF	
8542.32.90	Memories in multicombinational forms such as stack D-RAMs and modules (excl. in the form of multichip or multi-component integrated circuits, and D-RAMs, S-Rams, cache-RAMs, EPROMs and flash E2PROMs)	0.00%	EIF	
8542.33.10	Electronic multi-component integrated circuits "MCOs" as amplifiers as specified in note 9 (b) (4) to chapter 85	0.00%	EIF	
8542.33.90	Electronic integrated circuits as amplifiers (excl. multi-component integrated circuits)	0.00%	EIF	
8542.39.11	Electronic multi-component integrated circuits "MCOs" as specified in note 9 (b) (4) to chapter 85 (excl. such as processors, controllers, memories and amplifiers)	0.00%	EIF	
8542.39.19	Electronic integrated circuits in the form of multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits as specified in note 9 (b) (3) to chapter 85 (excl. such as processors, controllers, memories and amplifiers)	0.00%	EIF	
8542.39.90	Electronic integrated circuits (excl. in the form of multichip or multi-component integrated circuits and such as processors, controllers, memories and amplifiers)	0.00%	EIF	
8542.90.00	Parts of electronic integrated circuits, n.e.s.	0.00%	EIF	
8543.10.00	Electrical particle accelerators for electrons, protons, etc. (excl. ion implanters for doping semiconductor materials)	4.00%	EIF	
8543.20.00	Signal generators, electrical	0.00%	EIF	
8543.30.40	Electroplating and electrolysis machines of a kind used solely or principally for the manufacture of printed circuits	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8543.30.70	Machines and apparatus for electroplating, electrolysis or electrophoresis (excl. electroplating and electrolysis machines of a kind used solely or principally for the manufacture of printed circuits)	2.00%	EIF	
8543.70.01	Articles specifically designed for connection to telegraphic or telephonic apparatus or instruments or to telegraphic or telephonic networks	0.00%	EIF	
8543.70.02	Microwave amplifiers	0.00%	EIF	
8543.70.03	Cordless infrared remote control devices for video game consoles	0.00%	EIF	
8543.70.04	Digital flight-data recorders	0.00%	EIF	
8543.70.05	Portable battery operated electronic readers for recording and reproducing text, still image or audio file	0.00%	EIF	
8543.70.06	Digital signal processing apparatus capable of connecting to a wired or wireless network for the mixing of sound	0.00%	EIF	
8543.70.07	Portable interactive electronic education devices primarily designed for children (excl. toys of 9503 00 87)	0.00%	EIF	
8543.70.08	Plasma cleaner machines that remove organic contaminants from electron microscopy specimens and specimen holders	0.00%	EIF	
8543.70.09	Touch screens without display capabilities, for incorporation into apparatus having a display (excl. those for electric control of subheading 8537 10 95)	0.00%	EIF	
8543.70.10	Electrical machines with translation or dictionary functions	0.00%	EIF	
8543.70.30	Aerial amplifiers	2.00%	EIF	
8543.70.50	Sunbeds, sunlamps and similar suntanning equipment	2.00%	EIF	
8543.70.60	Electric fence energisers	2.00%	EIF	
8543.70.70	Electronic cigarettes	2.00%	EIF	
8543.70.90	Electrical machines and apparatus, having individual functions, n.e.s. in chap. 85	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8543.90.00	Parts of electrical machines and apparatus, having individual functions, n.e.s. in chapter 85	0.00%	EIF	
8544.11.10	Winding wire for electrical purposes, of copper, lacquered or enamelled	2.00%	EIF	
8544.11.90	Winding wire for electrical purposes, of copper, insulated (excl. lacquered or enamelled)	2.00%	EIF	
8544.19.00	Winding wire for electrical purposes, of material other than copper, insulated	2.00%	EIF	
8544.20.00	Coaxial cable and other coaxial electric conductors, insulated	2.00%	EIF	
8544.30.00	Ignition wiring sets and other wiring sets for vehicles, aircraft or ships	2.00%	EIF	
8544.42.10	Electric conductors of a kind used for telecommunications, for a voltage \leq 1.000 V, insulated, fitted with connectors, n.e.s.	0.00%	EIF	
8544.42.90	Electric conductors, for a voltage \leq 1.000 V, insulated, fitted with connectors, n.e.s. (other than of a kind used for telecommunications)	2.00%	EIF	
8544.49.20	Conductors, electric, for a voltage \leq 80 V, insulated, not fitted with connectors, of a kind used for telecommunications, n.e.s.	0.00%	EIF	
8544.49.91	Electric wire and cables, for a voltage \leq 1.000 V, insulated, not fitted with connectors, with individual conductor wires of a diameter $>$ 0,51 mm, n.e.s.	2.00%	EIF	
8544.49.93	Conductors, electric, for a voltage \leq 80 V, insulated, not fitted with connectors, n.e.s. (excl. winding wire, coaxial conductors, wiring sets for vehicles, aircraft or ships, and wire and cables with individual conductor wires of a diameter $>$ 0,51 mm)	2.00%	EIF	
8544.49.95	Electric conductors for a voltage $>$ 80 V but $<$ 1.000 V, insulated, not fitted with connectors, n.e.s. (excl. winding wire, coaxial conductors, wiring sets for vehicles, aircraft or ships, and wire and cables with individual conductor wires of a diameter $>$ 0,51 mm)	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8544.49.99	Electric conductors for a voltage 1.000 V, insulated, not fitted with connectors, n.e.s. (excl. winding wire, coaxial conductors, wiring sets for vehicles, aircraft or ships, and wire and cables with individual conductor wires of a diameter > 0,51 mm)	2.00%	EIF	
8544.60.10	Electric conductors for a voltage > 1.000 V, insulated, with copper conductors, n.e.s.	2.00%	EIF	
8544.60.90	Electric conductors for a voltage > 1.000 V, insulated, not with copper conductors, n.e.s.	2.00%	EIF	
8544.70.00	Optical fibre cables made up of individually sheathed fibres, whether or not containing electric conductors or fitted with connectors	0.00%	EIF	
8545.11.00	Electrodes of graphite or other carbon, for electric furnaces	0.00%	EIF	
8545.19.00	Electrodes of graphite or other carbon, for electrical purposes (excl. those used for furnaces)	0.00%	EIF	
8545.20.00	Carbon brushes for electrical purposes	0.00%	EIF	
8545.90.10	Heating resistors for electrical purposes, of graphite or other carbon	0.00%	EIF	
8545.90.90	Articles of graphite or other carbon, for electrical purposes (excl. electrodes, carbon brushes and heating resistors)	0.00%	EIF	
8546.10.00	Electrical insulators of glass (excl. insulating fittings)	0.00%	EIF	
8546.20.00	Electrical insulators of ceramics (excl. insulating fittings)	0.00%	EIF	
8546.90.10	Electrical insulators of plastics (excl. insulating fittings)	0.00%	EIF	
8546.90.90	Electrical insulators (excl. those of glass, ceramics or plastics and insulating fittings)	0.00%	EIF	
8547.10.00	Insulating fittings for electrical purposes, of ceramics	0.00%	EIF	
8547.20.00	Insulating fittings for electrical purposes, of plastics	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8547.90.00	Insulating fittings for electrical purposes, of materials other than ceramics or plastics; electrical conduit tubing and joints therefor, of base metal lined with insulating material	0.00%	EIF	
8548.10.10	Spent primary cells and spent primary batteries, electrical	0.00%	EIF	
8548.10.21	Spent electric lead-acid accumulators	0.00%	EIF	
8548.10.29	Spent electric accumulators (excl. lead-acid accumulators)	0.00%	EIF	
8548.10.91	Waste and scrap of electric primary cells, primary batteries and accumulators, containing lead	0.00%	EIF	
8548.10.99	Waste and scrap of electric primary cells, primary batteries and accumulators (excl. those containing lead)	0.00%	EIF	
8548.90.20	Memories in multicombinational forms such as stack D-RAMs and modules	0.00%	EIF	
8548.90.30	LED backlight modules, which are lighting sources that consist of one or more LEDs, and one or more connectors and are mounted on a printed circuit or other similar substrate, and other passive components, whether or not combined with optical components or protective diodes, and used as backlight illumination for LCDs, n.e.s.	0.00%	EIF	
8548.90.90	Electrical parts of machinery or apparatus, n.e.s. in chapter 85	0.00%	EIF	
8601.10.00	Rail locomotives powered from an external source of electricity	0.00%	EIF	
8601.20.00	Rail locomotives powered by electric accumulators	0.00%	EIF	
8602.10.00	Diesel-electric locomotives	0.00%	EIF	
8602.90.00	Rail locomotives (excl. those powered from an external source of electricity or by accumulators and diesel-electric locomotives)	0.00%	EIF	
8603.10.00	Self-propelled railway or tramway coaches, vans and trucks, powered from an external source of electricity (excl. those of heading 8604)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8603.90.00	Self-propelled railway or tramway coaches, vans and trucks (excl. those powered from an external source of electricity and those of heading 8604)	0.00%	EIF	
8604.00.00	Railway or tramway maintenance or service vehicles, whether or not self-propelled, e.g., workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles	0.00%	EIF	
8605.00.00	Railway or tramway passenger coaches, luggage vans, post office coaches and other special purpose railway or tramway coaches (excl. self-propelled railway or tramway coaches, vans and trucks, railway or tramway maintenance or service vehicles and goods vans and wagons)	0.00%	EIF	
8606.10.00	Railway or tramway tank wagons and the like (excl. self-propelled)	0.00%	EIF	
8606.30.00	Railway or tramway self-discharging goods vans and wagons (excl. tank wagons and the like and insulated or refrigerated goods vans and wagons)	0.00%	EIF	
8606.91.10	Railway or tramway goods vans and wagons, covered and closed, specially designed for the transport of highly radioactive materials (excl. tank wagons and the like and insulated, refrigerated or self-discharging goods vans and wagons)	0.00%	EIF	
8606.91.80	Railway or tramway goods vans and wagons, covered and closed (excl. those specially designed for the transport of highly radioactive materials, tank wagons and the like and self-discharging goods vans and wagons)	0.00%	EIF	
8606.92.00	Railway or tramway goods vans and wagons, open, with non-removable sides of a height > 60 cm (excl. self-discharging wagons)	0.00%	EIF	
8606.99.00	Railway or tramway goods vans and wagons (excl. those specially designed for the transport of highly radioactive materials, tank wagons and the like, insulated, refrigerated or self-discharging goods vans and wagons and open goods vans and wagons with non-removable sides of a height > 60 cm)	0.00%	EIF	
8607.11.00	Driving bogies and bissel-bogies for railway or tramway locomotives or rolling stock	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8607.12.00	Bogies and driving bissel-bogies for railway or tramway locomotives or rolling stock (excl. driving bogies)	0.00%	EIF	
8607.19.10	Axles, wheels and wheel parts, of railway or tramway locomotives or rolling stock, n.e.s.	0.00%	EIF	
8607.19.90	Parts of bogies, bissel-bogies and the like, of railway or tramway locomotives or rolling stock, n.e.s.	0.00%	EIF	
8607.21.10	Air brakes and parts thereof, of railway or tramway locomotives or rolling stock, of cast iron or cast steel	0.00%	EIF	
8607.21.90	Air brakes and parts thereof, of railway or tramway locomotives or rolling stock (excl. of cast iron or cast steel)	0.00%	EIF	
8607.29.00	Brakes (other than air brakes), and parts thereof, for railway or tramway locomotives or rolling stock, n.e.s.	0.00%	EIF	
8607.30.00	Hooks and other coupling devices, buffers, and parts thereof, for railway or tramway locomotives or rolling stock, n.e.s.	0.00%	EIF	
8607.91.10	Axle-boxes and parts thereof, for locomotives, n.e.s.	0.00%	EIF	
8607.91.90	Parts of railway or tramway locomotives, n.e.s.	0.00%	EIF	
8607.99.10	Axle-boxes and parts thereof, of railway or tramway locomotives or rolling stock of heading 8603, 8604, 8605 or 8606, n.e.s.	0.00%	EIF	
8607.99.80	Parts of rolling stock of heading 8603, 8604, 8605 or 8606, n.e.s.	0.00%	EIF	
8608.00.00	Railway or tramway track fixtures and fittings (excl. sleepers of wood, concrete or steel, sections of track and other track fixtures not yet assembled and railway or tramway track construction material); mechanical, incl. electromechanical, signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	0.00%	EIF	
8609.00.10	Containers with an anti-radiation lead covering, for the transport of radioactive materials	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8609.00.90	Containers specially designed and equipped for carriage by one or more modes of transport (excl. those with an anti-radiation lead covering for the transport of radioactive materials)	0.00%	EIF	
8701.10.00	Pedestrian-controlled agricultural tractors and similar tractors for industry (excl. tractor units for articulated lorries)	2.00%	EIF	
8701.20.10	Road tractors for semi-trailers, new	10.00%	EIF	
8701.20.90	Road tractors for semi-trailers, used	10.00%	EIF	
8701.30.00	Track-laying tractors (excl. pedestrian-controlled)	0.00%	EIF	
8701.91.10	Agricultural tractors and forestry tractors, wheeled, of an engine power ≤ 18 kW (excl. pedestrian-controlled tractors)	0.00%	EIF	
8701.91.90	Tractors, of an engine power ≤ 18 kW (excl. those of heading 8709, pedestrian-controlled tractors, road tractors for semi-trailers, track-laying tractors and wheeled agricultural/forestry tractors)	6.00%	EIF	
8701.92.10	Agricultural tractors and forestry tractors, wheeled, of an engine power > 18 kW but ≤ 37 kW (excl. pedestrian-controlled tractors)	0.00%	EIF	
8701.92.90	Tractors, of an engine power > 18 kW but ≤ 37 kW (excl. those of heading 8709, pedestrian-controlled tractors, road tractors for semi-trailers, track-laying tractors and wheeled agricultural/forestry tractors)	6.00%	EIF	
8701.93.10	Agricultural tractors and forestry tractors, wheeled, of an engine power > 37 kW but ≤ 75 kW (excl. pedestrian-controlled tractors)	0.00%	EIF	
8701.93.90	Tractors, of an engine power > 37 kW but ≤ 75 kW (excl. those of heading 8709, pedestrian-controlled tractors, road tractors for semi-trailers, track-laying tractors and wheeled agricultural/forestry tractors)	6.00%	EIF	
8701.94.10	Agricultural tractors and forestry tractors, wheeled, of an engine power > 75 kW but ≤ 130 kW (excl. pedestrian-controlled tractors)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8701.94.90	Tractors, of an engine power > 75 kW but <= 130 kW (excl. those of heading 8709, pedestrian-controlled tractors, road tractors for semi-trailers, track-laying tractors and wheeled agricultural/forestry tractors)	6.00%	EIF	
8701.95.10	Agricultural tractors and forestry tractors, wheeled, of an engine power > 130 kW (excl. pedestrian-controlled tractors)	0.00%	EIF	
8701.95.90	Tractors, of an engine power > 130 kW (excl. those of heading 8709, pedestrian-controlled tractors, road tractors for semi-trailers, track-laying tractors and wheeled agricultural/forestry tractors)	6.00%	EIF	
8702.10.11	Motor vehicles for the transport of >= 10 persons, incl. driver, with only diesel engine, of a cylinder capacity of > 2.500 cm ³ , new	16.00%	EIF	
8702.10.19	Motor vehicles for the transport of >= 10 persons, incl. driver, with only diesel engine, of a cylinder capacity of > 2.500 cm ³ , used	16.00%	EIF	
8702.10.91	Motor vehicles for the transport of >= 10 persons, incl. driver, with only diesel engine, of a cylinder capacity of <= 2.500 cm ³ , new	10.00%	EIF	
8702.10.99	Motor vehicles for the transport of >= 10 persons, incl. driver, with only diesel engine, of a cylinder capacity of <= 2.500 cm ³ , used	10.00%	EIF	
8702.20.10	Motor vehicles for the transport of >= 10 persons, incl. driver, with both diesel engine and electric motor as motors for propulsion, of a cylinder capacity of > 2.500 cm ³	16.00%	EIF	
8702.20.90	Motor vehicles for the transport of >= 10 persons, incl. driver, with both diesel engine and electric motor as motors for propulsion, of a cylinder capacity of <= 2.500 cm ³	10.00%	EIF	
8702.30.10	Motor vehicles for the transport of >= 10 persons, incl. driver, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, of a cylinder capacity of > 2.800 cm ³	16.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8702.30.90	Motor vehicles for the transport of ≥ 10 persons, incl. driver, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, of a cylinder capacity of $\leq 2.800 \text{ cm}^3$	10.00%	EIF	
8702.40.00	Motor vehicles for the transport of ≥ 10 persons, incl. driver, with only electric motor for propulsion	10.00%	EIF	
8702.90.11	Motor vehicles for the transport of ≥ 10 persons, incl. driver, with spark-ignition internal combustion piston engine, of a cylinder capacity of $> 2.800 \text{ cm}^3$, new (excl. with electric motor for propulsion)	16.00%	EIF	
8702.90.19	Motor vehicles for the transport of ≥ 10 persons, incl. driver, with spark-ignition internal combustion piston engine, of a cylinder capacity of $> 2.800 \text{ cm}^3$, used (excl. with electric motor for propulsion)	16.00%	EIF	
8702.90.31	Motor vehicles for the transport of ≥ 10 persons, incl. driver, with spark-ignition internal combustion piston engine, of a cylinder capacity of $\leq 2.800 \text{ cm}^3$, new (excl. with electric motor for propulsion)	10.00%	EIF	
8702.90.39	Motor vehicles for the transport of ≥ 10 persons, incl. driver, with spark-ignition internal combustion piston engine, of a cylinder capacity of $\leq 2.800 \text{ cm}^3$, used (excl. with electric motor for propulsion)	10.00%	EIF	
8702.90.90	Motor vehicles for the transport of ≥ 10 persons, incl. driver, not with internal combustion piston engine or electric motor for propulsion	10.00%	EIF	
8703.10.11	Vehicles specially designed for travelling on snow, for the transport of <10 persons, with internal combustion piston engine	4.00%	EIF	
8703.10.18	Vehicles for the transport of <10 persons on snow, not with internal combustion piston engine; golf cars and similar vehicles	10.00%	EIF	
8703.21.10	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only spark-ignition internal combustion reciprocating piston engine of a cylinder capacity $\leq 1.000 \text{ cm}^3$, new	10.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	(excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)			
8703.21.90	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only spark-ignition internal combustion reciprocating piston engine of a cylinder capacity <= 1.000 cm ³ , used (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)	10.00%	EIF	
8703.22.10	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only spark-ignition internal combustion reciprocating piston engine, of a cylinder capacity > 1.000 cm ³ but <= 1.500 cm ³ , new (excl. vehicles for travelling on snow and similar vehicles of subheading 8703.10)	10.00%	EIF	
8703.22.90	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only spark-ignition internal combustion reciprocating piston engine of a cylinder capacity > 1.000 cm ³ but <= 1.500 cm ³ , used (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)	10.00%	EIF	
8703.23.11	Motor caravans with only spark-ignition internal combustion reciprocating piston engine, of a cylinder capacity > 1.500 cm ³ but <= 3.000 cm ³ , new	10.00%	EIF	
8703.23.19	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only spark-ignition internal combustion reciprocating piston engine, of a cylinder capacity > 1.500 cm ³ but <= 3.000 cm ³ , new (excl. those of subheading 8703.10 and motor caravans)	10.00%	EIF	
8703.23.90	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only spark-ignition internal combustion reciprocating piston engine of a cylinder capacity > 1.500 cm ³ but <=	10.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	3.000 cm ³ , used (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)			
8703.24.10	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only spark-ignition internal combustion reciprocating piston engine of a cylinder capacity > 3.000 cm ³ , new (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)	10.00%	EIF	
8703.24.90	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only spark-ignition internal combustion reciprocating piston engine of a cylinder capacity > 3.000 cm ³ , used (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)	10.00%	EIF	
8703.31.10	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only diesel engine of a cylinder capacity <= 1.500 cm ³ , new (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)	10.00%	EIF	
8703.31.90	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only diesel engine of a cylinder capacity <= 1.500 cm ³ , used (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)	10.00%	EIF	
8703.32.11	Motor caravans with only diesel engine of a cylinder capacity > 1.500 cm ³ but <= 2.500 cm ³ , new	10.00%	EIF	
8703.32.19	Motor cars and other motor vehicles, principally designed for the transport of <10 persons, incl. station wagons, with only diesel engine of a cylinder capacity > 1.500 cm ³ but <= 2.500 cm ³ , new (excl. motor caravans and vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)	10.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8703.32.90	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only diesel engine of a cylinder capacity > 1.500 cm ³ but <= 2.500 cm ³ , used (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)	10.00%	EIF	
8703.33.11	Motor caravans with only diesel engine of a cylinder capacity > 2.500 cm ³ , new	10.00%	EIF	
8703.33.19	Motor cars and other motor vehicles, principally designed for the transport of <10 persons, incl. station wagons, with only diesel engine of a cylinder capacity > 2.500 cm ³ , new (excl. motor caravans and vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)	10.00%	EIF	
8703.33.90	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only diesel engine of a cylinder capacity > 2.500 cm ³ , used (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)	10.00%	EIF	
8703.40.10	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, new (excl. vehicles for travelling on snow, other specially designed vehicles of subheading 8703.10 and plug-in hybrids)	10.00%	EIF	
8703.40.90	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, used (excl. vehicles for travelling on snow, other specially designed vehicles of subheading 8703.10 and plug-in hybrids)	10.00%	EIF	
8703.50.00	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both diesel engine and electric	10.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	motor as motors for propulsion (excl. vehicles for travelling on snow, other specially designed vehicles of subheading 8703.10 and plug-in hybrids)			
8703.60.10	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power, new (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)	10.00%	EIF	
8703.60.90	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power, used (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)	10.00%	EIF	
8703.70.00	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both diesel engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)	10.00%	EIF	
8703.80.10	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only electric motor for propulsion, new (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)	10.00%	EIF	
8703.80.90	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only electric motor for	10.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	propulsion, used (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)			
8703.90.00	Motor cars and other vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with engines other than internal combustion piston engine or electric motor (excl. vehicles for the transport of persons on snow and other specially designed vehicles of subheading 8703.10)	10.00%	EIF	
8704.10.10	Dumpers for off-highway use, with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" or with spark-ignition internal combustion piston engine	0.00%	EIF	
8704.10.90	Dumpers for off-highway use with engines other than internal combustion piston engine	0.00%	EIF	
8704.21.10	Motor vehicles for the transport of highly radioactive materials, with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a gross vehicle weight <= 5 t	2.00%	EIF	
8704.21.31	Motor vehicles for the transport of goods, with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a gross vehicle weight <= 5 t, of a cylinder capacity > 2.500 cm ³ , new (excl. dumpers for off-highway use of subheading 8704.10, special purpose motor vehicles of heading 8705 and special motor vehicles for the transport of highly radioactive materials)	10.00%	EIF	
8704.21.39	Motor vehicles for the transport of goods, with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a gross vehicle weight <= 5 t, of a cylinder capacity > 2.500 cm ³ , used (excl. dumpers for off-highway use of subheading 8704.10, special purpose motor vehicles of heading 8705 and special motor vehicles for the transport of highly radioactive materials)	10.00%	EIF	
8704.21.91	Motor vehicles for the transport of goods, with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a gross vehicle weight	10.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	<= 5 t, of a cylinder capacity <= 2.500 cm ³ , new (excl. dumpers for off-highway use of subheading 8704.10, special purpose motor vehicles of heading 8705 and special motor vehicles for the transport of highly radioactive materials)			
8704.21.99	Motor vehicles for the transport of goods, with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a gross vehicle weight <= 5 t, of a cylinder capacity <= 2.500 cm ³ , used (excl. dumpers for off-highway use of subheading 8704.10, special purpose motor vehicles of heading 8705 and special motor vehicles for the transport of highly radioactive materials)	10.00%	EIF	
8704.22.10	Motor vehicles, with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a gross vehicle weight > 5 t but <= 20 t, for the transport of highly radioactive materials	2.00%	EIF	
8704.22.91	Motor vehicles for the transport of goods, with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a gross vehicle weight > 5 t but <= 20 t, new (excl. dumpers for off-highway use of subheading 8704.10, special purpose motor vehicles of heading 8705 and special motor vehicles for the transport of highly radioactive materials)	10.00%	EIF	
8704.22.99	Motor vehicles for the transport of goods, with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a gross vehicle weight > 5 t but <= 20 t, used (excl. dumpers for off-highway use of subheading 8704.10, special purpose motor vehicles of heading 8705 and special motor vehicles for the transport of highly radioactive materials)	10.00%	EIF	
8704.23.10	Motor vehicles with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a gross vehicle weight > 20 t, for the transport of highly radioactive materials	2.00%	EIF	
8704.23.91	Motor vehicles for the transport of goods, with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a gross vehicle weight >	10.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	20 t, new (excl. dumpers for off-highway use of subheading 8704.10, special purpose motor vehicles of heading 8705 and special motor vehicles for the transport of highly radioactive materials)			
8704.23.99	Motor vehicles for the transport of goods, with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a gross vehicle weight > 20 t, used (excl. dumpers for off-highway use of subheading 8704.10, special purpose motor vehicles of heading 8705 and special motor vehicles for the transport of highly radioactive materials)	10.00%	EIF	
8704.31.10	Motor vehicles, with spark-ignition internal combustion piston engine, of a gross vehicle weight <= 5 t, for the transport of highly radioactive materials	2.00%	EIF	
8704.31.31	Motor vehicles for the transport of goods, with spark-ignition internal combustion piston engine, of a gross vehicle weight <= 5 t, of a cylinder capacity > 2.800 cm ³ , new (excl. dumpers for off-highway use of subheading 8704.10, special purpose motor vehicles of heading 8705 and special motor vehicles for the transport of highly radioactive materials)	10.00%	EIF	
8704.31.39	Motor vehicles for the transport of goods, with spark-ignition internal combustion piston engine, of a gross vehicle weight <= 5 t, of a cylinder capacity > 2.800 cm ³ , used (excl. dumpers for off-highway use of subheading 8704.10, special purpose motor vehicles of heading 8705 and special motor vehicles for the transport of highly radioactive materials)	10.00%	EIF	
8704.31.91	Motor vehicles for the transport of goods, with spark-ignition internal combustion piston engine, of a gross vehicle weight <= 5 t, of a cylinder capacity <= 2.800 cm ³ , new (excl. dumpers for off-highway use of subheading 8704.10, special purpose motor vehicles of heading 8705 and special motor vehicles for the transport of highly radioactive materials)	10.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8704.31.99	Motor vehicles for the transport of goods, with spark-ignition internal combustion piston engine, of a gross vehicle weight <= 5 t, of a cylinder capacity <= 2.800 cm ³ , used (excl. dumpers for off-highway use of subheading 8704.10, special purpose motor vehicles of heading 8705 and special motor vehicles for the transport of highly radioactive materials)	10.00%	EIF	
8704.32.10	Motor vehicles, with spark-ignition internal combustion piston engine, of a gross vehicle weight > 5 t, for the transport of highly radioactive materials	2.00%	EIF	
8704.32.91	Motor vehicles for the transport of goods, with spark-ignition internal combustion piston engine, of a gross vehicle weight > 5 t, new (excl. dumpers for off-highway use of subheading 8704.10, special purpose motor vehicles of heading 8705 and special motor vehicles for the transport of highly radioactive materials)	10.00%	EIF	
8704.32.99	Motor vehicles for the transport of goods, with spark-ignition internal combustion piston engine, of a gross vehicle weight > 5 t, used (excl. dumpers for off-highway use of subheading 8704.10, special purpose motor vehicles of heading 8705 and special motor vehicles for the transport of highly radioactive materials)	10.00%	EIF	
8704.90.00	Motor vehicles for the transport of goods, with engines other than internal combustion piston engine (excl. dumpers for off-highway use of subheading 8704.10 and special purpose motor vehicles of heading 8705)	10.00%	EIF	
8705.10.00	Crane lorries (excl. breakdown lorries)	0.00%	EIF	
8705.20.00	Mobile drilling derricks	0.00%	EIF	
8705.30.00	Fire fighting vehicles (excl. vehicles for transporting persons)	0.00%	EIF	
8705.40.00	Concrete-mixer lorries	0.00%	EIF	
8705.90.30	Concrete-pumping vehicles	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8705.90.80	Special purpose motor vehicles (excl. those principally designed for the transport of persons or goods, and concrete-mixer lorries, fire fighting vehicles, mobile drilling derricks, crane lorries and concrete-pumping vehicles)	0.00%	EIF	
8706.00.11	Chassis with compression ignition internal combustion engines, of cylinder capacity > 2.500 cm ³ or with spark-ignition internal combustion engines of cylinder capacity > 2.800 cm ³ , for motor vehicles for the transport of ten or more persons and motor vehicles for the transport of goods	18.00%	EIF	
8706.00.19	Chassis with compression ignition internal combustion engines, of cylinder capacity > 2.500 cm ³ or with spark-ignition internal combustion engines of cylinder capacity > 2.800 cm ³ , for motor cars and other motor vehicles principally designed for the transport of persons; chassis with engines for tractors of heading 8701	6.00%	EIF	
8706.00.91	Chassis with compression ignition internal combustion engines, of cylinder capacity <= 2.500 cm ³ or with spark-ignition internal combustion engines of cylinder capacity <= 2.800 cm ³ , for motor cars and other motor vehicles principally designed for the transport of persons	4.00%	EIF	
8706.00.99	Chassis with compression ignition internal combustion engines, of cylinder capacity <= 2.500 cm ³ or with spark-ignition internal combustion engines of cylinder capacity <= 2.800 cm ³ , for motor vehicles for the transport of ten or more persons and motor vehicles for the transport of goods; chassis for special purpose motor vehicles of heading 8705	10.00%	EIF	
8707.10.10	Bodies for the industrial assembly of motor cars and other motor vehicles principally designed for the transport of persons	4.00%	EIF	
8707.10.90	Bodies for motor cars and other motor vehicles principally designed for the transport of persons (excl. those for industrial assembly of subheading 8707.10.10)	4.00%	EIF	
8707.90.10	Bodies for the industrial assembly of pedestrian controlled tractors of subheading 8701.10, vehicles for the transport of goods with compression-ignition internal	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	combustion piston engine "diesel or semi-diesel engine" of a cylinder capacity <= 2.500 cm ³ or with spark-ignition internal piston engine of a cylinder capacity <= 2.800 cm ³ and special purpose motor vehicles of heading 8705			
8707.90.90	Bodies for tractors, motor vehicles for the transport of ten or more persons, motor vehicles for the transport of goods and special purpose motor vehicles (excl. those for the industrial assembly of certain motor vehicles of subheading 8707.90.10)	4.00%	EIF	
8708.10.10	Bumpers and parts thereof, for the industrial assembly of motor cars and other motor vehicles principally designed for the transport of persons, vehicles for the transport of goods with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a cylinder capacity <= 2.500 cm ³ or with spark-ignition internal piston engine of a cylinder capacity <= 2.800 cm ³ and special purpose motor vehicles of heading 8705, n.e.s.	2.00%	EIF	
8708.10.90	Bumpers and parts thereof for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.10.10)	4.00%	EIF	
8708.21.10	Safety seat belts for the industrial assembly of : motor cars and other motor vehicles principally designed for the transport of persons, vehicles for the transport of goods, with compression-ignition internal combustion piston engine "diesel or semi-diesel" of a cylinder capacity <= 2.500 cm ³ or with spark-ignition internal piston engine of a cylinder capacity <= 2.800 cm ³ and special purpose motor vehicles of heading 8705	2.00%	EIF	
8708.21.90	Safety seat belts for motor vehicles (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.21.10)	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8708.29.10	Parts and accessories for the industrial assembly of bodies of: pedestrian-controlled tractors, motor cars and vehicles principally designed for the transport of persons, vehicles for the transport of goods with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" $\leq 2500 \text{ cm}^3$ or spark-ignition internal piston engine $\leq 2800 \text{ cm}^3$; special purpose motor vehicles of No 8705 (excl. bumpers and safety seat belts)	2.00%	EIF	
8708.29.90	Parts and accessories for the industrial assembly of bodies of: tractors, motor vehicles for the transport of ≥ 10 persons, motor cars and vehicles principally designed for the transport of persons, motor vehicles for the transport of goods, special purpose motor vehicles (excl. bumpers and parts thereof, safety seat belts and parts and accessories for the industrial assembly of motor vehicles of subheading 8708.29.10)	4.00%	EIF	
8708.30.10	Brakes and servo-brakes and their parts, for the industrial assembly of: pedestrian-controlled tractors, motor cars and vehicles principally designed for the transport of persons, vehicles for the transport of goods with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" $\leq 2500 \text{ cm}^3$ or with spark-ignition internal piston engine $\leq 2800 \text{ cm}^3$, special purpose motor vehicles of heading 8705, n.e.s.	2.00%	EIF	
8708.30.91	Parts for disc brakes, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.30.10)	4.00%	EIF	
8708.30.99	Brakes and servo-brakes and their parts, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.30.10 and for disc brakes)			
8708.40.20	Gear boxes and parts thereof, for the industrial assembly of: pedestrian-controlled tractors, motor cars and vehicles principally designed for the transport of persons, vehicles for the transport of goods with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a cylinder capacity $\leq 2500 \text{ cm}^3$ or with spark-ignition internal piston engine of a cylinder capacity $\leq 2800 \text{ cm}^3$, special purpose motor vehicles of heading 8705, n.e.s	2.00%	EIF	
8708.40.50	Gear boxes for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.40.20)	4.00%	EIF	
8708.40.91	Parts for gear boxes of closed-die forged steel, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.40.20)	4.00%	EIF	
8708.40.99	Parts for gear boxes for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.40.20 and of closed-die forged steel)	2.00%	EIF	
8708.50.20	Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles, and parts thereof, for the industrial assembly of: pedestrian-controlled tractors, motor cars and vehicles principally designed for	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	the transport of persons, vehicles for the transport of goods with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" <= 2500 cm ³ or with spark-ignition internal piston engine <= 2800 cm ³ , special purpose motor vehicles of heading 8705, n.e.s			
8708.50.35	Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.50.20)	4.00%	EIF	
8708.50.55	Parts for drive-axles with differential, whether or not provided with other transmission components, and for non-driving axles, of closed-die forged steel, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.50.20)	4.00%	EIF	
8708.50.91	Parts for non-driving axles, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.50.20 and of closed-die forged steel)	4.00%	EIF	
8708.50.99	Parts for drive-axles with differential, whether or not provided with other transmission components, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.50.20, for non-driving axles and of closed-die forged steel)			
8708.70.10	Road wheels and parts and accessories thereof, for the industrial assembly of: pedestrian-controlled tractors, motor cars and vehicles principally designed for the transport of persons, vehicles for the transport of goods with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" <= 2500 cm ³ or with spark-ignition internal piston engine <= 2800 cm ³ , and special purpose motor vehicles of heading 8705, n.e.s.	3.00%	EIF	
8708.70.50	Aluminium road wheels, aluminium parts and accessories thereof, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.70.10)	4.50%	EIF	
8708.70.91	Wheel centres in star form, cast in one piece, of iron or steel, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.70.10)	2.00%	EIF	
8708.70.99	Road wheels and parts and accessories thereof, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.70.10, those of aluminium and wheel centres in star form, cast in one piece, of iron or steel)	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8708.80.20	Suspension systems and parts thereof, incl. shock-absorbers, for the industrial assembly of: motor cars and other motor vehicles principally designed for the transport of persons, vehicles for the transport of goods with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a cylinder capacity $\leq 2.500 \text{ cm}^3$ or with spark-ignition internal piston engine of a cylinder capacity $\leq 2.800 \text{ cm}^3$ and special purpose motor vehicles of heading 8705, n.e.s	2.00%	EIF	
8708.80.35	Suspension shock-absorbers for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.80.20)	4.00%	EIF	
8708.80.55	Anti roll bars and torsion bars, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.80.20)	2.00%	EIF	
8708.80.91	Suspension systems and parts thereof, of closed-die forged steel, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.80.20, shock-absorbers, anti roll bars and torsion bars)	4.00%	EIF	
8708.80.99	Suspension systems and parts thereof, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	motor vehicles of subheading 8708.80.20, shock-absorbers, anti roll bars, torsion bars and those of closed-die forged steel)			
8708.91.20	Radiators and parts thereof, for the industrial assembly of: pedestrian-controlled tractors, motor cars and vehicles principally designed for the transport of persons, vehicles for the transport of goods with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a cylinder capacity $\leq 2500 \text{ cm}^3$ or with spark-ignition internal piston engine of a cylinder capacity $\leq 2800 \text{ cm}^3$, special purpose motor vehicles of heading 8705, n.e.s	2.00%	EIF	
8708.91.35	Radiators for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.91.20)	4.00%	EIF	
8708.91.91	Parts for radiators, of closed-die forged steel, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.91.20)	4.00%	EIF	
8708.91.99	Parts for radiators, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.91.20 and those of closed-die forged steel)	2.00%	EIF	
8708.92.20	Silencers "mufflers" and exhaust pipes, and parts thereof, for the industrial assembly of: pedestrian-controlled tractors, motor cars and vehicles principally designed for the transport of persons, vehicles for the transport of goods with	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	compression-ignition internal combustion piston engine "diesel or semi-diesel engine" <= 2500 cm ³ or with spark-ignition internal piston engine <= 2800 cm ³ , special purpose motor vehicles of heading 8705, n.e.s			
8708.92.35	Silencers "mufflers" and exhaust pipes, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.92.20)	4.00%	EIF	
8708.92.91	Parts for silencers "mufflers" and exhaust pipes, of closed-die forged steel, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.92.20)	4.00%	EIF	
8708.92.99	Parts for silencers "mufflers" and exhaust pipes, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.92.20 and of closed-die forged steel)	2.00%	EIF	
8708.93.10	Clutches and parts thereof, for the industrial assembly of: pedestrian-controlled tractors, motor cars and vehicles principally designed for the transport of persons, vehicles for the transport of goods with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" <= 2500 cm ³ or with spark-ignition internal piston engine <= 2800 cm ³ , special purpose motor vehicles of heading 8705, n.e.s.	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8708.93.90	Clutches and parts thereof, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.93.10)	4.00%	EIF	
8708.94.20	Steering wheels, steering columns and steering boxes, and parts thereof, for the industrial assembly of: motor cars and vehicles principally designed for the transport of persons, vehicles for the transport of goods with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" <= 2500 cm ³ or with spark-ignition internal piston engine <= 2800 cm ³ , special purpose motor vehicles of heading 8705, n.e.s	2.00%	EIF	
8708.94.35	Steering wheels, columns and boxes, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.94.20)	4.00%	EIF	
8708.94.91	Parts for steering wheels, steering columns and steering boxes, of closed-die forged steel, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.94.20)	4.00%	EIF	
8708.94.99	Parts for steering wheels, steering columns and steering boxes, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	industrial assembly of certain motor vehicles of subheading 8708.94.20 and of closed-die forged steel)			
8708.95.10	Safety airbags with inflator system and parts thereof, for the industrial assembly of: pedestrian-controlled tractors, motor cars and vehicles principally designed for the transport of persons, vehicles for the transport of goods with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" <= 2500 cm ³ or with spark-ignition internal piston engine <= 2800 cm ³ , special purpose motor vehicles of heading 8705, n.e.s	2.00%	EIF	
8708.95.91	Safety airbags with inflator system and parts thereof, of closed-die forged steel, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.95.10)	4.00%	EIF	
8708.95.99	Safety airbags with inflator system and parts thereof, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.95.10 and of closed-die forged steel)	2.00%	EIF	
8708.99.10	Parts and accessories for the industrial assembly of: pedestrian-controlled tractors, motor cars and vehicles principally designed for the transport of persons, vehicles for the transport of goods with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" <= 2500 cm ³ or with spark-ignition internal piston engine <= 2800 cm ³ , special purpose motor vehicles of heading 8705, n.e.s.	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8708.99.93	Parts and accessories of closed-die forged steel, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s.	4.00%	EIF	
8708.99.97	Parts and accessories for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. of closed-die forged steel)	2.00%	EIF	
8709.11.10	Electrical vehicles, not fitted with lifting or handling equipment, for the transport of highly radioactive materials	0.00%	EIF	
8709.11.90	Electrical vehicles, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods, incl. tractors for railways station platforms (excl. vehicles specially designed for the transport of highly radioactive materials)	0.00%	EIF	
8709.19.10	Works trucks, self-propelled, not fitted with lifting or handling equipment, for the transport of highly radioactive materials (excl. electrical trucks)	0.00%	EIF	
8709.19.90	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, incl. tractors for railways station platforms (excl. vehicles specially designed for the transport of highly radioactive materials and electrical trucks)	0.00%	EIF	
8709.90.00	Parts of self-propelled works trucks, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods, incl. tractors for railways station platforms, n.e.s.	0.00%	EIF	
8710.00.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles, n.e.s.	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8711.10.00	Motorcycles, incl. mopeds, with reciprocating internal combustion piston engine of a cylinder capacity $\leq 50 \text{ cm}^3$	8.00%	EIF	
8711.20.10	Scooters of cylinder capacity $> 50 \text{ cm}^3$ but $\leq 250 \text{ cm}^3$	8.00%	EIF	
8711.20.92	Motorcycles, incl. mopeds, with reciprocating internal combustion piston engine of a cylinder capacity $> 50 \text{ cm}^3$ but $\leq 125 \text{ cm}^3$ (excl. scooters)	8.00%	EIF	
8711.20.98	Motorcycles, incl. mopeds, with reciprocating internal combustion piston engine of a cylinder capacity $> 125 \text{ cm}^3$ to 250 cm^3 (excl. scooters)	8.00%	EIF	
8711.30.10	Motorcycles, incl. mopeds, with reciprocating internal combustion piston engine of a cylinder capacity $> 250 \text{ cm}^3$ to 380 cm^3	6.00%	EIF	
8711.30.90	Motorcycles, incl. mopeds, with reciprocating internal combustion piston engine of a cylinder capacity $> 380 \text{ cm}^3$ to 500 cm^3	6.00%	EIF	
8711.40.00	Motorcycles, incl. mopeds, with reciprocating internal combustion piston engine of a cylinder capacity $> 500 \text{ cm}^3$ but $\leq 800 \text{ cm}^3$	6.00%	EIF	
8711.50.00	Motorcycles, incl. mopeds, with reciprocating internal combustion piston engine of a cylinder capacity $> 800 \text{ cm}^3$	6.00%	EIF	
8711.60.10	Bicycles, tricycles and quadricycles, with pedal assistance, with an auxiliary electric motor with a continuous rated power $\leq 250 \text{ W}$	6.00%	EIF	
8711.60.90	Motorcycles, incl. mopeds, and cycles fitted with an auxiliary motor, with electric motor for propulsion (excl. bicycles, tricycles and quadricycles, with pedal assistance, with a continuous rated power $\leq 250 \text{ W}$)	6.00%	EIF	
8711.90.00	Motorcycles, incl. mopeds, and cycles fitted with an auxiliary motor and side cars for motorcycles (excl. electric or with reciprocating internal combustion piston engine)	6.00%	EIF	
8712.00.30	Bicycles, not motorised, with ball bearings	14.00%	EIF	
8712.00.70	Cycles, incl. delivery tricycles, not motorised (excl. bicycles with ball bearings)	15.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8713.10.00	Carriages for disabled persons, not mechanically propelled	0.00%	EIF	
8713.90.00	Carriages for disabled persons, motorised or otherwise mechanically propelled (excl. specially designed motor vehicles and bicycles)	0.00%	EIF	
8714.10.10	Brakes and parts thereof, of motorcycles "incl. mopeds"	2.00%	EIF	
8714.10.20	Gear boxes and parts thereof, of motorcycles "incl. mopeds"	2.00%	EIF	
8714.10.30	Road wheels and parts and accessories thereof, of motorcycles "incl. mopeds"	2.00%	EIF	
8714.10.40	Silencers "mufflers" and exhaust pipes, and their parts, of motorcycles "incl. mopeds"	2.00%	EIF	
8714.10.50	Clutches and parts thereof, of motorcycles "incl. mopeds"	2.00%	EIF	
8714.10.90	Parts and accessories of motorcycles, incl. mopeds, n.e.s. (excl. brakes, gear boxes, road wheels, silencers, exhaust pipes, clutches, and their parts)	2.00%	EIF	
8714.20.00	Parts and accessories for carriages for disabled persons, n.e.s.	0.00%	EIF	
8714.91.10	Frames for cycles (excl. for motorcycles)	4.70%	EIF	
8714.91.30	Front forks for cycles (excl. for motorcycles)	4.70%	EIF	
8714.91.90	Parts of front forks, for cycles (excl. for motorcycles)	4.00%	EIF	
8714.92.10	Rims for cycles (excl. for motorcycles)	4.00%	EIF	
8714.92.90	Spokes for cycles (excl. for motorcycles)	4.00%	EIF	
8714.93.00	Hubs and free-wheel sprocket-wheels for cycles (excl. for motorcycles and coaster braking hubs and hub brakes)	4.70%	EIF	
8714.94.20	Brakes, incl. coaster braking hubs and hub brakes, for cycles (excl. for motorcycles)	4.70%	EIF	
8714.94.90	Parts of brakes, incl. coaster braking hubs and hub-brakes, for cycles, n.e.s. (excl. for motorcycles)	4.70%	EIF	
8714.95.00	Saddles for cycles (excl. for motorcycles)	4.00%	EIF	
8714.96.10	Pedals for bicycles	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8714.96.30	Crank-gear for bicycles	4.70%	EIF	
8714.96.90	Parts of pedals and crank-gear for bicycles, n.e.s.	4.00%	EIF	
8714.99.10	Handlebars for bicycles	4.70%	EIF	
8714.99.30	Luggage carriers for bicycles	4.00%	EIF	
8714.99.50	Derailleur gears for bicycles	4.70%	EIF	
8714.99.90	Parts and accessories for bicycles, and parts thereof, n.e.s.	4.70%	EIF	
8715.00.10	Baby carriages	2.00%	EIF	
8715.00.90	Parts of baby carriages, n.e.s.	2.00%	EIF	
8716.10.92	Trailers and semi-trailers of the caravan type, for housing or camping, of a weight <= 1600 kg	0.00%	EIF	
8716.10.98	Trailers and semi-trailers of the caravan type, for housing or camping, of a weight > 1600 kg	0.00%	EIF	
8716.20.00	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	0.00%	EIF	
8716.31.00	Tanker trailers and tanker semi-trailers, not designed for running on rails	0.00%	EIF	
8716.39.10	Trailers and semi-trailers, not designed for running on rails, for the transport of highly radioactive materials	0.00%	EIF	
8716.39.30	Semi-trailers for the transport of goods, new (excl. self-loading or self-unloading semi-trailers for agricultural purposes, tanker semi-trailers, and semi-trailers not designed for running on rails for the transport of highly radioactive materials)	0.00%	EIF	
8716.39.50	Trailers for the transport of goods, new (excl. self-loading or self-unloading trailers for agricultural purposes, tanker trailers, and trailers designed for the transport of highly radioactive materials)	0.00%	EIF	
8716.39.80	Trailers and semi-trailers for the transport of goods, used (excl. self-loading or self-unloading trailers and semi-trailers for agricultural purposes, tanker trailers and	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	semi-trailers, and trailers and semi-trailers not designed for running on rails for the transport of highly radioactive materials)			
8716.40.00	Trailers and semi-trailers, not designed for running on rails (excl. trailers and semi-trailers for the transport of goods and those of the caravan type for housing or camping)	0.00%	EIF	
8716.80.00	Vehicles pushed or drawn by hand and other vehicles not mechanically propelled (excl. trailers and semi-trailers)	0.00%	EIF	
8716.90.10	Chassis of trailers, semi-trailers and other vehicles not mechanically propelled, n.e.s.	0.00%	EIF	
8716.90.30	Bodies of trailers, semi-trailers and other vehicles not mechanically propelled, n.e.s.	0.00%	EIF	
8716.90.50	Axles of trailers, semi-trailers and other vehicles not mechanically propelled, n.e.s.	0.00%	EIF	
8716.90.90	Parts of trailers, semi-trailers and other vehicles not mechanically propelled, n.e.s. (excl. chassis, bodies and axles)	0.00%	EIF	
8801.00.10	Gliders, without motor and not capable of being fitted with a motor, and hang gliders; balloons and dirigibles (excl. party balloons)	2.00%	EIF	
8801.00.90	Kites and other non-powered aircraft (excl. gliders, hang gliders, balloons and children's kites)	2.00%	EIF	
8802.11.00	Helicopters of an unladen weight <= 2.000 kg	0.00%	EIF	
8802.12.00	Helicopters of an unladen weight > 2.000 kg	0.00%	EIF	
8802.20.00	Aeroplanes and other powered aircraft of an unladen weight <= 2.000 kg (excl. helicopters and dirigibles)	0.00%	EIF	
8802.30.00	Aeroplanes and other powered aircraft of an unladen weight > 2.000 kg but <= 15.000 kg (excl. helicopters and dirigibles)	0.00%	EIF	
8802.40.00	Aeroplanes and other powered aircraft of an of an unladen weight > 15.000 kg (excl. helicopters and dirigibles)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8802.60.11	Telecommunication satellites	0.00%	EIF	
8802.60.19	Spacecraft (excl. telecommunication satellites)	0.00%	EIF	
8802.60.90	Suborbital and spacecraft launch vehicles	0.00%	EIF	
8803.10.00	Propellers and rotors and parts thereof, for aircraft, n.e.s.	0.00%	EIF	
8803.20.00	Under-carriages and parts thereof, for aircraft, n.e.s.	0.00%	EIF	
8803.30.00	Parts of aeroplanes or helicopters, n.e.s. (excl. those for gliders)	0.00%	EIF	
8803.90.10	Parts of kites	0.00%	EIF	
8803.90.21	Parts of telecommunication satellites, n.e.s.	0.00%	EIF	
8803.90.29	Parts of spacecraft, incl. satellites, n.e.s.	0.00%	EIF	
8803.90.30	Parts of suborbital and spacecraft launch vehicles, n.e.s.	0.00%	EIF	
8803.90.90	Parts of aircraft, n.e.s. (excl. of spacecraft, incl. satellites, and suborbital and spacecraft launch vehicles)	0.00%	EIF	
8804.00.00	Parachutes, incl. dirigible parachutes and paragliders, and rotochutes; parts thereof and accessories thereto, n.e.s.	2.00%	EIF	
8805.10.10	Aircraft launching gear and parts thereof, n.e.s. (excl. motor winches for launching gliders)	0.00%	EIF	
8805.10.90	Deck-arrestor or similar gear for aircraft and parts thereof, n.e.s.	0.00%	EIF	
8805.21.00	Air combat simulators and parts thereof	0.00%	EIF	
8805.29.00	Ground flying trainers and parts thereof, n.e.s. (excl. air combat simulators and parts thereof)	0.00%	EIF	
8901.10.10	Sea-going cruise ships, excursion boats and similar vessels principally designed for the transport of persons, and seagoing ferry-boats of all kinds	0.00%	EIF	
8901.10.90	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons and ferry-boats of all kinds (excl. seagoing vessels)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8901.20.10	Sea-going tankers	0.00%	EIF	
8901.20.90	Tankers (excl. seagoing tankers)	0.00%	EIF	
8901.30.10	Sea-going refrigerated vessels (excl. tankers)	0.00%	EIF	
8901.30.90	Refrigerated vessels (excl. seagoing vessels and tankers)	0.00%	EIF	
8901.90.10	Sea-going vessels for the transport of goods and seagoing vessels for the transport of both persons and goods (excl. refrigerated vessels, tankers, ferry-boats and vessels principally designed for the transport of persons)	0.00%	EIF	
8901.90.90	Vessels for the transport of goods and vessels for the transport of both persons and goods, whether or not mechanically propelled (excl. seagoing vessels, refrigerated vessels, tankers, ferry-boats and vessels principally designed for the transport of persons)	0.00%	EIF	
8902.00.10	Fishing vessels, factory ships and other vessels for processing or preserving fishery products, seagoing	0.00%	EIF	
8902.00.90	Fishing vessels; factory ships and other vessels for processing or preserving fishery products (excl. seagoing vessels and fishing boats for sport)	0.00%	EIF	
8903.10.10	Inflatable vessels for pleasure or sports, of a weight <= 100 kg each	0.00%	EIF	
8903.10.90	Inflatable vessels, for pleasure or sports, of a weight > 100 kg each	0.00%	EIF	
8903.91.10	Sea-going sailboats and yachts, with or without auxiliary motor, for pleasure or sports	0.00%	EIF	
8903.91.90	Sailboats and yachts, with or without auxiliary motor, for pleasure or sports (excl. seagoing vessels)	0.00%	EIF	
8903.92.10	Sea-going motor boats and motor yachts, for pleasure or sports (other than outboard motor boats)	0.00%	EIF	
8903.92.91	Motor boats for pleasure or sports, of a length <= 7,5 m (other than outboard motor boats)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8903.92.99	Motor boats for pleasure or sports, of a length > 7,5 m (other than outboard motor boats and excl. seagoing motor boats)	0.00%	EIF	
8903.99.10	Vessels for pleasure or sports, rowing boats and canoes, of a weight <= 100 kg each (excl. motor boats powered other than by outboard motors, sailboats with or without auxiliary motor and inflatable boats)	0.00%	EIF	
8903.99.91	Vessels for pleasure or sports, rowing boats and canoes, of a weight > 100 kg, of a length <= 7,5 m (excl. motor boats powered other than by outboard motors, sailboats with or without auxiliary motor and inflatable boats)	0.00%	EIF	
8903.99.99	Vessels for pleasure or sports , rowing boats and canoes, of a weight > 100 kg, of a length > 7,5 m (excl. motor boats and motor yachts powered other than by outboard motors, sailboats and yachts with or without auxiliary motor and inflatable boats)	0.00%	EIF	
8904.00.10	Tugs, seagoing and for inland waterways	0.00%	EIF	
8904.00.91	Sea-going pusher craft	0.00%	EIF	
8904.00.99	Pusher craft (excl. seagoing)	0.00%	EIF	
8905.10.10	Sea-going dredgers	0.00%	EIF	
8905.10.90	Dredgers (excl. seagoing)	0.00%	EIF	
8905.20.00	Floating or submersible drilling or production platforms	0.00%	EIF	
8905.90.10	Sea-going light vessels, fire-floats, floating cranes and other vessels, the navigability of which is subsidiary to their main function (excl. dredgers, floating or submersible drilling or production platforms; fishing vessels and warships)	0.00%	EIF	
8905.90.90	Light vessels, fire-floats, floating cranes and other vessels, the navigability of which is subsidiary to their main function (excl. seagoing vessels, dredgers, floating or submersible drilling or production platforms; fishing vessels and warships)	0.00%	EIF	
8906.10.00	Warships of all kinds	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
8906.90.10	Sea-going vessels, incl. lifeboats (excl. warships, rowing boats and other vessels of heading 8901 to 8905 and vessels for breaking up)	0.00%	EIF	
8906.90.91	Vessels, incl. lifeboats, of a weight <= 100 kg each (excl. rowing boats and other vessels of heading 8901 to 8905 and vessels for breaking up)	0.00%	EIF	
8906.90.99	Vessels, incl. lifeboats, of a weight > 100 kg each (excl. seagoing vessels, warships, rowing boats and other vessels of heading 8901 to 8905 and floating structures for breaking up)	0.00%	EIF	
8907.10.00	Inflatable rafts	0.00%	EIF	
8907.90.00	Rafts, tanks, coffer-dams, landing stages, buoys, beacons and other floating structures (excl. inflatable rafts, vessels of heading 8901 to 8906 and floating structures for breaking up)	0.00%	EIF	
8908.00.00	Vessels and other floating structures for breaking up	0.00%	EIF	
9001.10.10	Image conductor cables of optical fibres (excl. cables made up of individually sheathed fibres of heading 8544)	2.00%	EIF	
9001.10.90	Optical fibres, optical fibre bundles and cables (excl. made up of individually sheathed fibres of heading 8544 and image conductor cables)	2.00%	EIF	
9001.20.00	Sheets and plates of polarising material	0.00%	EIF	
9001.30.00	Contact lenses	2.00%	EIF	
9001.40.20	Spectacle lenses of glass, not for the correction of vision	2.00%	EIF	
9001.40.41	Spectacle lenses of glass, both sides finished, for the correction of vision, single focal	2.00%	EIF	
9001.40.49	Spectacle lenses of glass, both sides finished, for the correction of vision, bi-focal or multi focal	2.00%	EIF	
9001.40.80	Spectacle lenses of glass (excl. both sides finished)	2.00%	EIF	
9001.50.20	Spectacle lenses of materials other than glass, not for the correction of vision	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
9001.50.41	Spectacle lenses of materials other than glass, both sides finished, for the correction of vision, single focal	2.00%	EIF	
9001.50.49	Spectacle lenses of materials other than glass, both sides finished, for the correction of vision (excl. bi-focal or multi focal)	2.00%	EIF	
9001.50.80	Spectacle lenses of materials (excl. glass), partly finished	2.00%	EIF	
9001.90.00	Lenses, prisms, mirrors and other optical elements, of any material, unmounted (excl. such elements of glass not optically worked, contact lenses and spectacle lenses)	0.00%	EIF	
9002.11.00	Objective lenses for cameras, projectors or photographic enlargers or reducers	0.00%	EIF	
9002.19.00	Objective lenses (excl. for cameras, projectors or photographic enlargers or reducers)	0.00%	EIF	
9002.20.00	Filters, optical, being parts of or fittings for instruments, apparatus and appliances, framed or mounted	0.00%	EIF	
9002.90.00	Lenses, prisms, mirrors and other optical elements, mounted, of any material, being parts of or fittings for instruments or apparatus (excl. objective lenses for cameras, projectors or photographic enlargers or reducers, such elements of glass not optically worked, and filters)	0.00%	EIF	
9003.11.00	Frames and mountings for spectacles, goggles or the like, of plastics	0.00%	EIF	
9003.19.00	Frames and mountings for spectacles, goggles or the like (excl. of plastics)	0.00%	EIF	
9003.90.00	Parts of frames and mountings for spectacles, goggles or the like, n.e.s.	0.00%	EIF	
9004.10.10	Sunglasses with optically worked lenses	2.00%	EIF	
9004.10.91	Sunglasses with lenses of plastics, not optically worked	2.00%	EIF	
9004.10.99	Sunglasses with lenses of glass, not optically worked	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
9004.90.10	Spectacles, goggles and the like, corrective, protective or other, with lenses of plastics (excl. spectacles for testing eyesight, sunglasses, contact lenses, spectacle lenses and frames and mountings for spectacles)	2.00%	EIF	
9004.90.90	Spectacles, goggles and the like, corrective, protective or other (other than with lenses of plastics and excl. spectacles for testing eyesight, sunglasses, contact lenses, spectacle lenses and frames and mountings for spectacles)	2.00%	EIF	
9005.10.00	Binoculars	4.00%	EIF	
9005.80.00	Monoculars, astronomical and other optical telescopes and other astronomical instruments (excl. binoculars, instruments for radio-astronomy and other instruments or apparatus specified elsewhere)	4.00%	EIF	
9005.90.00	Parts and accessories, incl. mountings, for binoculars, monoculars, astronomical and other optical telescopes, and other astronomical instruments, n.e.s.	4.00%	EIF	
9006.30.00	Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological laboratories	0.00%	EIF	
9006.40.00	Instant print cameras (excl. special cameras of subheading 9006.10 or 9006.30)	0.00%	EIF	
9006.51.00	Cameras with a through-the-lens viewfinder [single lens reflex "SLR"] for roll film of a width of <= 35 mm (excl. instant print cameras and special cameras of subheading 9006.10 or 9006.30)	0.00%	EIF	
9006.52.00	Cameras for roll film of a width of < 35 mm (excl. instant print cameras, single lens reflex "SLR" cameras and special cameras of subheading 9006.10 or 9006.30)	0.00%	EIF	
9006.53.10	Disposable cameras for roll film of a width of 35 mm	0.00%	EIF	
9006.53.80	Cameras for roll film of a width of 35 mm (excl. instant print cameras, single lens reflex cameras, specially designed cameras of subheading 9006.10 or 9006.30 and disposable cameras)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
9006.59.00	Cameras for roll film of a width of > 35 mm or for film in the flat (excl. instant print cameras and cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs, and comparison cameras for forensic or criminological laboratories)	0.00%	EIF	
9006.61.00	Electronic discharge lamp flashlight apparatus for photographic purposes	0.00%	EIF	
9006.69.00	Photographic flashlights and flashlight apparatus (excl. with electronic discharge lamps)	0.00%	EIF	
9006.91.00	Parts and accessories for photographic cameras, n.e.s.	0.00%	EIF	
9006.99.00	Parts and accessories for photographic flashlights and flashlight apparatus, n.e.s.	0.00%	EIF	
9007.10.00	Cinematographic cameras	0.00%	EIF	
9007.20.00	Cinematographic projectors	0.00%	EIF	
9007.91.00	Parts and accessories for cinematographic cameras, n.e.s.	0.00%	EIF	
9007.92.00	Parts and accessories for cinematographic projectors, n.e.s.	0.00%	EIF	
9008.50.00	Image projectors, and photographic enlargers and reducers (excl. cinematographic and parts)	0.00%	EIF	
9008.90.00	Parts and accessories for image projectors, photographic enlargers and reducers, n.e.s.	0.00%	EIF	
9010.10.00	Apparatus and equipment for automatically developing photographic or cinematographic film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	0.00%	EIF	
9010.50.00	Apparatus and equipment for photographic or cinematographic laboratories, n.e.s.; negatoscopes	0.00%	EIF	
9010.60.00	Projection screens	0.00%	EIF	
9010.90.20	Parts and accessories of apparatus and equipment of subheadings 9010 50 00 or 9010 60 00, n.e.s.	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
9010.90.80	Parts and accessories for apparatus and equipment for automatically developing photographic or cinematographic film or paper in rolls or for automatically exposing developed film to rolls of photographic paper, n.e.s.	0.00%	EIF	
9011.10.00	Stereoscopic optical microscopes	0.00%	EIF	
9011.20.10	Photomicrographic optical microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles (excl. stereoscopic microscopes)	0.00%	EIF	
9011.20.90	Optical microscopes for photomicrography, cinephotomicrography or microprojection (excl. fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles, and stereoscopic microscopes)	0.00%	EIF	
9011.80.00	Optical microscopes (excl. for photomicrography, cinephotomicrography or microprojection, stereoscopic microscopes, binocular microscopes for ophthalmology and instruments, appliances and machines of heading 9031)	0.00%	EIF	
9011.90.00	Parts and accessories for compound optical microscopes, n.e.s.	0.00%	EIF	
9012.10.00	Electron microscopes, proton microscopes and diffraction apparatus	0.00%	EIF	
9012.90.00	Parts and accessories for electron microscopes, proton microscopes and diffraction apparatus, n.e.s.	0.00%	EIF	
9013.10.10	Telescopes designed to form parts of machines, appliances, instruments or apparatus of Ch 84, 85 or 90	0.00%	EIF	
9013.10.90	Telescopic sights for fitting to arms; periscopes	0.00%	EIF	
9013.20.00	Lasers (excl. laser diodes)	0.00%	EIF	
9013.80.20	Matrix liquid crystal devices, active	0.00%	EIF	
9013.80.30	Liquid crystal devices, n.e.s.	0.00%	EIF	
9013.80.90	Magnifying glasses, thread counters, stereoscopes, kaleidoscopes and other optical instruments and apparatus not specified or included elsewhere in chapter 90	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
9013.90.05	Parts and accessories for telescopic sights for fitting to arms or for periscopes	0.00%	EIF	
9013.90.10	Parts and accessories for liquid crystal displays "LCD"	0.00%	EIF	
9013.90.80	Parts and accessories for lasers and other instruments, apparatus and appliances not specified or included elsewhere in chapter 90, n.e.s.	0.00%	EIF	
9014.10.00	Direction finding compasses	0.00%	EIF	
9014.20.20	Inertial navigation systems for aeronautical or space navigation (excl. compasses and radio navigational equipment)	0.00%	EIF	
9014.20.80	Instruments and appliances for aeronautical or space navigation (excl. inertial navigation systems, compasses and radio navigational equipment)	0.00%	EIF	
9014.80.00	Navigational instruments and apparatus (excl. for aeronautical or space navigation, compasses and radio navigational equipment)	0.00%	EIF	
9014.90.00	Parts and accessories for compasses and other navigational instruments and appliances, n.e.s.	0.00%	EIF	
9015.10.00	Rangefinders	0.00%	EIF	
9015.20.00	Theodolites and tachymeters "tacheometers"	0.00%	EIF	
9015.30.10	Electronic levels	0.00%	EIF	
9015.30.90	Non-electronic levels	0.00%	EIF	
9015.40.00	Photogrammetrical surveying instruments and appliances	0.00%	EIF	
9015.80.20	Meteorological, hydrological and geophysical instruments and apparatus (excl. compasses, rangefinders, theodolites, tachymeters "tacheometers", levels and photogrammetrical surveying instruments and appliances)	0.00%	EIF	
9015.80.40	Instruments and appliances used in geodesy, topography surveying or levelling and hydrographic instruments (excl. compasses, rangefinders, theodolites, tachymeters "tacheometers", levels and photogrammetrical surveying instruments and appliances)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
9015.80.80	Instruments and appliances used in oceanography (excl. compasses, rangefinders, theodolites, tachymeters "tacheometers", levels and photogrammetrical surveying instruments and appliances)	0.00%	EIF	
9015.90.00	Parts and accessories for instruments and appliances used in geodesy, topography, photogrammetrical surveying, hydrography, oceanography, hydrology, meteorology or geophysics, and for rangefinders, n.e.s.	0.00%	EIF	
9016.00.10	Balances of a sensitivity of 50 mg or better, with or without weights	0.00%	EIF	
9016.00.90	Parts and accessories for balances of a sensitivity of 50 mg or better, n.e.s.	0.00%	EIF	
9017.10.10	Plotters as drafting machines	0.00%	EIF	
9017.10.90	Drafting tables and machines, whether or not automatic (excl. plotters)	2.00%	EIF	
9017.20.05	Plotters as drawing or marking-out instruments	0.00%	EIF	
9017.20.10	Drawing instruments (excl. drafting tables and machines, plotters)	2.00%	EIF	
9017.20.39	Marking-out instruments	2.00%	EIF	
9017.20.90	Mathematical calculating instruments, incl. slide rules, disc calculators and the like (excl. calculating machines)	2.00%	EIF	
9017.30.00	Micrometers, callipers and gauges (excl. gauges without adjustable devices of subheading 9031.80)	2.00%	EIF	
9017.80.10	Measuring rods and tapes and divided scales	2.00%	EIF	
9017.80.90	Hand-held instruments for measuring length, n.e.s.	2.00%	EIF	
9017.90.00	Parts and accessories for drawing, marking-out or mathematical calculating instruments and instruments for measuring length for use in the hand, n.e.s.	2.00%	EIF	
9018.11.00	Electro-cardiographs	0.00%	EIF	
9018.12.00	Ultrasonic scanning apparatus	0.00%	EIF	
9018.13.00	Magnetic resonance imaging apparatus	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
9018.14.00	Scintigraphic apparatus	0.00%	EIF	
9018.19.10	Electro-diagnostic monitoring apparatus for simultaneous monitoring of two or more physiological parameters	0.00%	EIF	
9018.19.90	Electro-diagnostic apparatus, incl. apparatus for functional exploratory examination or for checking physiological parameters (excl. electro-cardiographs, ultrasonic scanning apparatus, magnetic resonance imaging apparatus, scintigraphic apparatus and monitoring apparatus for simultaneous monitoring of two or more physiological parameters)	0.00%	EIF	
9018.20.00	Ultraviolet or infra-red ray apparatus used in medical, surgical, dental or veterinary sciences	0.00%	EIF	
9018.31.10	Syringes of plastics, with or without needles, used in medical, surgical, dental or veterinary sciences	0.00%	EIF	
9018.31.90	Syringes, with or without needles, used in medical, surgical, dental or veterinary sciences (excl. of plastic)	0.00%	EIF	
9018.32.10	Tubular metal needles, used in medical, surgical, dental or veterinary sciences	0.00%	EIF	
9018.32.90	Needles for sutures, used in medical, surgical, dental or veterinary sciences	0.00%	EIF	
9018.39.00	Needles, catheters, cannulae and the like, used in medical, surgical, dental or veterinary sciences (excl. syringes, tubular metal needles and needles for sutures)	0.00%	EIF	
9018.41.00	Dental drill engines, whether or not combined on a single base with other dental equipment	0.00%	EIF	
9018.49.10	Burrs, discs, drills and brushes, for use in dental drills	0.00%	EIF	
9018.49.90	Instruments and appliances used in dental sciences, n.e.s.	0.00%	EIF	
9018.50.10	Ophthalmic instruments and appliances, non-optical, n.e.s.	0.00%	EIF	
9018.50.90	Ophthalmic instruments and appliances, optical, n.e.s.	0.00%	EIF	
9018.90.10	Instruments and apparatus for measuring blood-pressure	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
9018.90.20	Endoscopes used in medical, surgical or veterinary sciences	0.00%	EIF	
9018.90.30	Renal dialysis equipment "artificial kidneys, kidney machines and dialysers"	0.00%	EIF	
9018.90.40	Diathermic apparatus (excl. ultraviolet or infra-red apparatus)	0.00%	EIF	
9018.90.50	Transfusion and infusion apparatus used in medical sciences	0.00%	EIF	
9018.90.60	Anaesthetic apparatus and instruments	0.00%	EIF	
9018.90.75	Apparatus for nerve stimulation	0.00%	EIF	
9018.90.84	Instruments and appliances used in medical, surgical or veterinary sciences, n.e.s.	0.00%	EIF	
9019.10.10	Electrical vibratory-massage apparatus	0.00%	EIF	
9019.10.90	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus (excl. electrical vibratory-massage apparatus)	0.00%	EIF	
9019.20.00	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	0.00%	EIF	
9020.00.00	Breathing appliances and gas masks (excl. protective masks having neither mechanical parts nor replaceable filters, and artificial respiration or other therapeutic respiration apparatus)	0.00%	EIF	
9021.10.10	Orthopaedic appliances	0.00%	EIF	
9021.10.90	Splints and other fracture appliances	0.00%	EIF	
9021.21.10	Artificial teeth of plastics	0.00%	EIF	
9021.21.90	Artificial teeth of materials other than plastics	0.00%	EIF	
9021.29.00	Dental fittings (excl. artificial teeth)	0.00%	EIF	
9021.31.00	Artificial joints for orthopaedic purposes	0.00%	EIF	
9021.39.10	Ocular protheses	0.00%	EIF	
9021.39.90	Artificial parts of the body (excl. artificial teeth and dental fittings, artificial joints and ocular protheses)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
9021.40.00	Hearing aids (excl. parts and accessories)	0.00%	EIF	
9021.50.00	Pacemakers for stimulating heart muscles (excl. parts and accessories)	0.00%	EIF	
9021.90.10	Parts and accessories of hearing aids, n.e.s.	0.00%	EIF	
9021.90.90	Articles and appliances, which are worn or carried, or implanted in the body, to compensate for a defect or disability (excl. artificial parts of the body, hearing aids, incl. parts and accessories, and complete pacemakers for stimulating heart muscles)	0.00%	EIF	
9022.12.00	Computer tomography apparatus	0.00%	EIF	
9022.13.00	Apparatus based on the use of X-rays for dental uses	0.00%	EIF	
9022.14.00	Apparatus based on the use of X-rays, for medical, surgical or veterinary uses (excl. for dental purposes and computer tomography apparatus)	0.00%	EIF	
9022.19.00	Apparatus based on the use of X-rays (other than for medical, surgical, dental or veterinary uses)	0.00%	EIF	
9022.21.00	Apparatus based on the use of alpha, beta or gamma radiations, for medical, surgical, dental or veterinary uses	0.00%	EIF	
9022.29.00	Apparatus based on the use of alpha, beta or gamma radiations (other than for medical, surgical, dental or veterinary uses)	0.00%	EIF	
9022.30.00	X-ray tubes	0.00%	EIF	
9022.90.20	Parts and accessories of apparatus based on the use of X-rays	0.00%	EIF	
9022.90.80	X-ray generators other than X-ray tubes, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like, and general parts and accessories for apparatus of heading 9022, n.e.s.	0.00%	EIF	
9023.00.10	Instruments, apparatus and models for teaching physics, chemistry or technical subjects	0.00%	EIF	
9023.00.80	Instruments, apparatus and models designed for demonstrational purposes, e.g. in education or exhibitions, unsuitable for other uses (excl. ground flying trainers of	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
	heading 8805, collectors' pieces of heading 9705, antiques of an age > 100 years of heading 9706 and of the type used for teaching physics, chemistry and technical subjects)			
9024.10.20	Machines and appliances for universal testing of mechanical properties of metals or for tensile testing of metals	0.00%	EIF	
9024.10.40	Machines and appliances for testing the hardness of metals	0.00%	EIF	
9024.10.80	Machines and appliances for testing the mechanical properties of metals (excl. for universal, tensile or hardness testing)	0.00%	EIF	
9024.80.00	Machines and appliances for testing the mechanical properties of materials (excl. metals)	0.00%	EIF	
9024.90.00	Parts and accessories for machines and appliances for testing the mechanical properties of materials, n.e.s.	0.00%	EIF	
9025.11.20	Clinical or veterinary thermometers, liquid-filled, for direct reading	0.00%	EIF	
9025.11.80	Thermometers, liquid-filled, for direct reading, not combined with other instruments (excl. clinical or veterinary thermometers)	0.00%	EIF	
9025.19.00	Thermometers and pyrometers, not combined with other instruments (excl. liquid-filled thermometers for direct reading)	0.00%	EIF	
9025.80.20	Barometers, not combined with other instruments	0.00%	EIF	
9025.80.40	Hydrometers, areometers and similar floating instruments, hygrometers and psychrometers, whether or not combined with each other or with thermometers or barometers, electronic	0.00%	EIF	
9025.80.80	Hydrometers, areometers and similar floating instruments, hygrometers and psychrometers, whether or not combined with each other or with thermometers or barometers, non-electronic	0.00%	EIF	
9025.90.00	Parts and accessories for hydrometers, areometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, n.e.s.	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
9026.10.21	Electronic flow meters for measuring or checking the flow or level of liquids (excl. meters and regulators)	0.00%	EIF	
9026.10.29	Electronic instruments and apparatus for measuring or checking the flow or level of liquids (excl. flow meters, meters and regulators)	0.00%	EIF	
9026.10.81	Flow meters for measuring or checking the flow or level of liquids, non-electronic (excl. meters and regulators)	0.00%	EIF	
9026.10.89	Instruments and apparatus for measuring or checking the flow or level of liquids, non-electronic (excl. flow meters, meters and regulators)	0.00%	EIF	
9026.20.20	Electronic instruments and apparatus for measuring or checking pressure of liquids or gases (excl. regulators)	0.00%	EIF	
9026.20.40	Spiral or metal diaphragm type pressure gauges	0.00%	EIF	
9026.20.80	Instruments and apparatus for measuring or checking pressure of liquids or gases, non-electronic (excl. spiral or metal diaphragm type pressure gauges, and regulators)	0.00%	EIF	
9026.80.20	Electronic instruments or apparatus for measuring or checking variables of liquids or gases, n.e.s.	0.00%	EIF	
9026.80.80	Non-electronic instruments or apparatus for measuring or checking variables of liquids or gases, n.e.s.	0.00%	EIF	
9026.90.00	Parts and accessories for instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases, n.e.s.	0.00%	EIF	
9027.10.10	Electronic gas or smoke analysis apparatus	0.00%	EIF	
9027.10.90	Non-electronic gas or smoke analysis apparatus	0.00%	EIF	
9027.20.00	Chromatographs and electrophoresis instruments	0.00%	EIF	
9027.30.00	Spectrometers, spectrophotometers and spectrographs using optical radiations, such as UV, visible, IR	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
9027.50.00	Instruments and apparatus for physical or chemical analysis, using UV, visible or IR optical radiations (excl. spectrometers, spectrophotometers, spectrographs, and gas or smoke analysis apparatus)	0.00%	EIF	
9027.80.05	Exposure meters	0.00%	EIF	
9027.80.20	pH meters, rH meters and other apparatus for measuring conductivity	0.00%	EIF	
9027.80.80	Instruments and apparatus for physical or chemical analysis or for determining surface tension or the like, or for measuring heat or sound, n.e.s.	0.00%	EIF	
9027.90.00	Microtomes; parts and accessories of instruments and apparatus for physical or chemical analysis, 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, and of microtomes, n.e.s.	0.00%	EIF	
9028.10.00	Gas meters, incl. calibrating meters therefor	0.00%	EIF	
9028.20.00	Liquid meters, incl. calibrating meters therefor	0.00%	EIF	
9028.30.11	Electricity supply or production meters for alternating current, single-phase, incl. calibrating meters therefor	0.00%	EIF	
9028.30.19	Electricity supply or production meters for alternating current, multi-phase, incl. calibrating meters therefor	0.00%	EIF	
9028.30.90	Electricity supply or production meters for continuous current, incl. calibrating meters therefor	0.00%	EIF	
9028.90.10	Parts and accessories for electricity meters, n.e.s.	0.00%	EIF	
9028.90.90	Parts and accessories for gas or liquid meters, n.e.s.	0.00%	EIF	
9029.10.00	Revolution counters, production counters, taximeters, milometers, pedometers and the like (excl. gas, liquid and electricity meters)	0.00%	EIF	
9029.20.31	Speed indicators for land vehicles	0.00%	EIF	
9029.20.38	Speed indicators and tachometers (excl. for land vehicles)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
9029.20.90	Stroboscopes	0.00%	EIF	
9029.90.00	Parts and accessories for revolution counters, production counters, taximeters, milometers, pedometers and the like, speed indicators and tachometers, and stroboscopes, n.e.s.	0.00%	EIF	
9030.10.00	Instruments and apparatus for measuring or detecting ionising radiations	0.00%	EIF	
9030.20.00	Oscilloscopes and oscillographs	0.00%	EIF	
9030.31.00	Multimeters for voltage, current, resistance or electrical power, without recording device	0.00%	EIF	
9030.32.00	Multimeters with recording device	0.00%	EIF	
9030.33.20	Resistance measuring instruments without recording device	0.00%	EIF	
9030.33.70	Instruments and apparatus for measuring or checking voltage, current or electrical power, without recording device (excl. multimeters, oscilloscopes and oscillographs)	0.00%	EIF	
9030.39.00	Instruments and apparatus for measuring or checking voltage, current, resistance or electrical power, with recording device (excl. multimeters, and oscilloscopes and oscillographs)	0.00%	EIF	
9030.40.00	Instruments and apparatus for measuring or checking electrical quantities, specifically for telecommunications, e.g. cross-talk meters, gain measuring instruments, distortion factor meters, psophometers	0.00%	EIF	
9030.82.00	Instruments and apparatus for measuring or checking semiconductor wafers or devices	0.00%	EIF	
9030.84.00	Instruments and apparatus for measuring or checking electrical quantities, with recording device (excl. appliances specially designed for telecommunications, multimeters, oscilloscopes and oscillographs, and apparatus for measuring or checking semiconductor wafers or devices)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
9030.89.00	Instruments and apparatus for measuring or checking electrical quantities, without recording device, n.e.s.	0.00%	EIF	
9030.90.00	Parts and accessories for instruments and apparatus for measuring or checking electrical quantities or for detecting ionising radiations, n.e.s.	0.00%	EIF	
9031.10.00	Machines for balancing mechanical parts	0.00%	EIF	
9031.20.00	Test benches for motors, generators, pumps, etc.	2.00%	EIF	
9031.41.00	Optical instruments and appliances for inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	0.00%	EIF	
9031.49.10	Profile projectors	0.00%	EIF	
9031.49.90	Optical instruments, appliances and machines for measuring or checking, not elsewhere specified or included in chapter 90	0.00%	EIF	
9031.80.20	Instruments, appliances and machines for measuring or checking geometrical quantities, n.e.s. in Ch 90	0.00%	EIF	
9031.80.80	Non-optical instruments, appliances and machines for measuring or checking, n.e.s. in Ch 90	0.00%	EIF	
9031.90.00	Parts and accessories for instruments, appliances and machines for measuring and checking, n.e.s.	0.00%	EIF	
9032.10.20	Electronic thermostats	0.00%	EIF	
9032.10.80	Thermostats (excl. electronic)	0.00%	EIF	
9032.20.00	Manostats (excl. taps, cocks and valves of heading 8481)	0.00%	EIF	
9032.81.00	Hydraulic or pneumatic regulating or controlling instruments and apparatus (excl. manostats and taps, cocks and valves of heading 8481)	0.00%	EIF	
9032.89.00	Regulating or controlling instruments and apparatus (excl. hydraulic or pneumatic, manostats, thermostats, and taps, cocks and valves of heading 8481)	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
9032.90.00	Parts and accessories for regulating or controlling instruments and apparatus, n.e.s.	2.00%	EIF	
9033.00.10	Light-emitting diode "LED" backlight modules, which are lighting sources that consist of one or more LEDs, and one or more connectors and are mounted on a printed circuit or other similar substrate, and other passive components, whether or not combined with optical components or protective diodes, and used as backlight illumination for liquid crystal displays "LCDs" of apparatus of Ch 90	0.00%	EIF	
9033.00.90	Parts and accessories for machines, appliances, instruments or other apparatus in Ch 90, n.e.s.	0.00%	EIF	
9101.11.00	Wrist-watches of precious metal or of metal clad with precious metal, whether or not incorporating a stop-watch facility, electrically operated, with mechanical display only (excl. with backs made of steel)	0.20 GBP/item	EIF	
9101.19.00	Wrist-watches of precious metal or of metal clad with precious metal, whether or not incorporating a stop-watch facility, electrically operated, with opto-electronic display and with combined mechanical and opto-electronic display (excl. with backs made of steel)	0.20 GBP/item	EIF	
9101.21.00	Wrist-watches of precious metal or of metal clad with precious metal, whether or not incorporating a stop-watch facility, with automatic winding (excl. with backs made of steel)	0.20 GBP/item	EIF	
9101.29.00	Wrist-watches of precious metal or of metal clad with precious metal, whether or not incorporating a stop-watch facility, with hand winding only (excl. with backs made of steel)	0.20 GBP/item	EIF	
9101.91.00	Pocket-watches and the like, incl. stop-watches, of precious metal or of metal clad with precious metal, electrically operated (excl. with backs made of steel and wrist-watches)	0.20 GBP/item	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
9101.99.00	Pocket-watches and the like, incl. stop-watches, of precious metal or of metal clad with precious metal, with hand or automatic winding (excl. with backs made of steel and wrist-watches)	0.20 GBP/item	EIF	
9102.11.00	Wrist-watches, whether or not incorporating a stop-watch facility, electrically operated, with mechanical display only (excl. of precious metal or of metal clad with precious metal)	0.20 GBP/item	EIF	
9102.12.00	Wrist-watches, whether or not incorporating a stop-watch facility, electrically operated, with opto-electronic display only (excl. of precious metal or of metal clad with precious metal)	0.20 GBP/item	EIF	
9102.19.00	Wrist-watches, whether or not incorporating a stop-watch facility, electrically operated, with combined mechanical and opto-electronic display (excl. of precious metal or of metal clad with precious metal)	0.20 GBP/item	EIF	
9102.21.00	Wrist-watches, whether or not incorporating a stop-watch facility, with automatic winding (excl. of precious metal or of metal clad with precious metal)	0.20 GBP/item	EIF	
9102.29.00	Wrist-watches, whether or not incorporating a stop-watch facility, with hand winding only (excl. of precious metal or of metal clad with precious metal)	0.20 GBP/item	EIF	
9102.91.00	Pocket-watches and the like, incl. stop-watches, electrically operated (excl. of precious metal or of metal clad with precious metal)	0.20 GBP/item	EIF	
9102.99.00	Pocket-watches and the like, incl. stop-watches, with hand or automatic winding (excl. of precious metal or of metal clad with precious metal)	0.20 GBP/item	EIF	
9103.10.00	Clocks with watch movements, electrically operated (excl. wrist-watches, pocket-watches and other watches of heading 9101 or 9102, and instrument panel clocks and the like of heading 9104)	4.00%	EIF	
9103.90.00	Clocks with watch movements (excl. electrically operated, wrist-watches, pocket-watches and other watches of heading 9101 or 9102, and instrument panel clocks and the like of heading 9104)	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
9104.00.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, vessels and other vehicles	0.00%	EIF	
9105.11.00	Alarm clocks, electrically operated	4.00%	EIF	
9105.19.00	Alarm clocks (excl. electrically operated)	2.00%	EIF	
9105.21.00	Wall clocks, electrically operated	4.00%	EIF	
9105.29.00	Wall clocks (excl. electrically operated)	2.00%	EIF	
9105.91.00	Clocks, electrically operated (excl. wrist-watches, pocket-watches and other watches of heading 9101 or 9102, clocks with watch movements of heading 9103, instrument panel clocks and the like of heading 9104, alarm clocks and wall clocks)	4.00%	EIF	
9105.99.00	Clocks (excl. electrically operated, wrist-watches, pocket-watches and other watches of heading 9101 or 9102, clocks with watch movements of heading 9103, instrument panel clocks and the like of heading 9104, alarm clocks and wall clocks)	2.00%	EIF	
9106.10.00	Time registers and time recorders	4.00%	EIF	
9106.90.00	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (excl. clocks of heading 9101 to 9105, time registers and time recorders)	4.00%	EIF	
9107.00.00	Time switches with clock or watch movement or with synchronous motor	4.00%	EIF	
9108.11.00	Watch movements, complete and assembled, electrically operated, with mechanical display only or with a device to which a mechanical display can be incorporated	0.00%	EIF	
9108.12.00	Watch movements, complete and assembled, electrically operated, with opto-electronic display only	0.00%	EIF	
9108.19.00	Watch movements, complete and assembled, electrically operated, with combined opto-electronic and mechanical display, whether or not with dial and hands	0.00%	EIF	
9108.20.00	Watch movements, complete and assembled, with automatic winding	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
9108.90.00	Watch movements, complete and assembled, with hand winding only	0.00%	EIF	
9109.10.00	Clock movements, complete and assembled, electrically operated (excl. watch movements)	0.00%	EIF	
9109.90.00	Clock movements, complete and assembled (excl. electrically operated and watch movements)	0.00%	EIF	
9110.11.10	Complete watch movements, unassembled or partly assembled "movement sets", with balance wheel and hairspring	0.00%	EIF	
9110.11.90	Complete watch movements, unassembled or partly assembled "movement sets" (excl. with balance wheel and hairspring)	0.00%	EIF	
9110.12.00	Incomplete watch movements, assembled	0.00%	EIF	
9110.19.00	Rough clock movements	0.00%	EIF	
9110.90.00	Complete, unassembled or partly assembled clock movements "movement sets"; incomplete clock movements, assembled (excl. rough clock movements and watch movements)	0.00%	EIF	
9111.10.00	Cases for wrist-watches, pocket-watches and other watches of heading 9101 or 9102, of precious metal or of metal clad with precious metal	0.00%	EIF	
9111.20.00	Cases for wrist-watches, pocket-watches and other watches of heading 9101 or 9102, of base metal, whether or not gold- or silver-plated	0.00%	EIF	
9111.80.00	Cases for wrist-watches, pocket-watches and other watches of heading 9101 or 9102, of materials other than precious metal, clad with precious metal or base metal	0.00%	EIF	
9111.90.00	Parts of cases for wrist-watches, pocket-watches and other watches of heading 9101 or 9102, n.e.s.	0.00%	EIF	
9112.20.00	Clock and watch cases (excl. for wrist-watches, pocket-watches and other watches of heading 9101 or 9102)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
9112.90.00	Parts of clock and watch cases, n.e.s. (excl. for wrist-watches, pocket-watches and other watches of heading 9101 or 9102)	0.00%	EIF	
9113.10.10	Watch straps, watch bands and watch bracelets, and parts thereof, of precious metal, n.e.s.	2.00%	EIF	
9113.10.90	Watch straps, watch bands and watch bracelets, and parts thereof, of metal clad with precious metal, n.e.s.	2.00%	EIF	
9113.20.00	Watch straps, watch bands and watch bracelets, and parts thereof, of base metal, whether or not gold- or silver-plated, n.e.s.	6.00%	EIF	
9113.90.00	Watch straps, watch bands and watch bracelets, and parts thereof, n.e.s.	6.00%	EIF	
9114.10.00	Springs for clocks or watches, incl. hairsprings	0.00%	EIF	
9114.30.00	Dials for clocks or watches	0.00%	EIF	
9114.40.00	Plates and bridges for clocks or watches	0.00%	EIF	
9114.90.00	Clock or watch parts, n.e.s.	0.00%	EIF	
9201.10.10	New upright pianos	0.00%	EIF	
9201.10.90	Used upright pianos	0.00%	EIF	
9201.20.00	Grand pianos	0.00%	EIF	
9201.90.00	Harpsichords and other keyboard stringed instruments (excl. pianos)	0.00%	EIF	
9202.10.10	Violins	2.00%	EIF	
9202.10.90	String musical instruments played with a bow (excl. violins)	2.00%	EIF	
9202.90.30	Guitars	2.00%	EIF	
9202.90.80	Mandolins, zithers and other string musical instruments (excl. with keyboard, those played with a bow and guitars)	2.00%	EIF	
9205.10.00	Brass-wind instruments	2.00%	EIF	
9205.90.10	Accordions and similar instruments	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
9205.90.30	Mouth organs	2.00%	EIF	
9205.90.50	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds (excl. string musical instruments)	2.00%	EIF	
9205.90.90	Wind musical instruments (excl. brass-wind instruments, accordions and similar instruments, mouth organs, keyboard pipe organs, and harmoniums and similar keyboard instruments with free metal reeds)	2.00%	EIF	
9206.00.00	Percussion musical instruments, e.g. drums, xylophones, cymbals, castanets, maracas	2.00%	EIF	
9207.10.10	Keyboard organs, the sound of which is produced, or must be amplified, electrically	2.00%	EIF	
9207.10.30	Digital pianos, with keyboard	2.00%	EIF	
9207.10.50	Synthesisers with keyboard	2.00%	EIF	
9207.10.80	Musical instruments, the sound of which is produced, or must be amplified, electrically, with keyboard (excl. organs, digital pianos, synthesisers and accordions)	2.00%	EIF	
9207.90.10	Guitars, the sound of which is produced, or must be amplified, electrically	2.00%	EIF	
9207.90.90	Accordions and musical instruments without keyboards, the sound of which is produced, or must be amplified, electrically (excl. guitars)	2.00%	EIF	
9208.10.00	Musical boxes	0.00%	EIF	
9208.90.00	Fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading in chapter 92; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments	0.00%	EIF	
9209.30.00	Musical instrument strings	2.00%	EIF	
9209.91.00	Parts and accessories for pianos, n.e.s.	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
9209.92.00	Parts and accessories for string musical instruments without keyboards, n.e.s. (excl. strings and those for musical instruments, the sound of which is produced, or must be amplified, electrically)	2.00%	EIF	
9209.94.00	Parts and accessories for musical instruments, the sound of which is produced, or must be amplified, electrically, n.e.s.	2.00%	EIF	
9209.99.20	Parts and accessories for clarinets, trumpets, bagpipes, keyboard pipe organs, harmoniums and similar keyboard instruments with free metal reeds, accordions and similar instruments, mouth organs and other brass-wind instruments of heading 9205, n.e.s.	2.00%	EIF	
9209.99.40	Metronomes, tuning forks and pitch pipes	2.00%	EIF	
9209.99.50	Mechanisms for musical boxes	0.00%	EIF	
9209.99.70	Parts and accessories for musical instruments "e.g. cards, discs and rolls for mechanical instruments", for fairground organs, mechanical street organs and other musical instruments, n.e.s. (excl. metronomes, tuning forks, pitch pipes, mechanisms for musical boxes, musical instrument strings, and those for pianos, string musical instruments without keyboards, keyboard pipe organs, harmoniums and similar keyboard instruments and wind musical instruments)	2.00%	EIF	
9301.10.00	Artillery weapons "e.g. guns, howitzers and mortars"	0.00%	EIF	
9301.20.00	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	0.00%	EIF	
9301.90.00	Military weapons, incl. sub-machine guns (excl. artillery weapons, rocket launchers, flame-throwers, grenade launchers, torpedo tubes and similar projectors, revolvers and pistols of heading 9302 and cutting and thrusting weapons of heading 9307)	0.00%	EIF	
9302.00.00	Revolvers and pistols (excl. those of heading 9303 or 9304 and sub-machine guns for military purposes)	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
9303.10.00	Muzzle-loading firearms, neither designed nor suitable for projecting cartridges	2.00%	EIF	
9303.20.10	Sporting, hunting or target-shooting shotguns, single-barrelled, smooth bore (excl. muzzle-loading firearms and spring, air or gas guns)	2.00%	EIF	
9303.20.95	Sporting, hunting or target-shooting shotguns, with one or two smooth bore combined with a rifled bore and double-barrelled smooth bore shotguns	2.00%	EIF	
9303.30.00	Sporting, hunting and target-shooting shotguns with one or more rifled bores (other than spring, air or gas guns)	2.00%	EIF	
9303.90.00	Firearms and similar devices which operate by the firing of an explosive charge (excl. sporting, hunting or target-shooting rifles, revolvers and pistols of heading 9302 and military weapons)	2.00%	EIF	
9304.00.00	Spring, air or gas guns and pistols, truncheons and other non-firearms (excl. swords, cutlasses, bayonettes and similar arms of heading 9307)	2.00%	EIF	
9305.10.00	Parts and accessories for revolvers or pistols, n.e.s.	2.00%	EIF	
9305.20.00	Parts and accessories of shotguns or rifles of heading 9303, n.e.s.	2.00%	EIF	
9305.91.00	Parts and accessories of military weapons of heading 9301, n.e.s.	0.00%	EIF	
9305.99.00	Parts and accessories for weapons and the like of heading 9303 or 9304, n.e.s. (excl. of shotguns or rifles of heading 9303)	2.00%	EIF	
9306.21.00	Cartridges for smooth-barrelled shotguns	2.00%	EIF	
9306.29.00	Parts of cartridges for smooth-barrelled shotguns; lead shot for air rifles and pistols	2.00%	EIF	
9306.30.10	Cartridges and parts thereof for revolvers and pistols of heading 9302 and for sub-machine-guns of heading 9301	2.00%	EIF	
9306.30.30	Cartridges and parts thereof for military weapons	0.00%	EIF	
9306.30.90	Cartridges and parts thereof, n.e.s.	2.00%	EIF	
9306.90.10	Bombs, grenades, torpedos, mines, missiles and other ammunition and projectiles, and parts thereof for military purposes, n.e.s. (excl. cartridges)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
9306.90.90	Ammunition and projectiles and parts thereof, n.e.s. (excl. for military purposes)	2.00%	EIF	
9307.00.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof, and scabbards and sheaths therefor (excl. of precious metal or of metal clad with precious metal, blunt weapons for fencing, hunting knives and daggers, camping knives and other knives of heading 8211, sword belts and the like of leather or textile materials, and sword knots)	0.00%	EIF	
9401.10.00	Seats for aircraft	0.00%	EIF	
9401.20.00	Seats for motor vehicles	2.00%	EIF	
9401.30.00	Swivel seats with variable height adjustments (excl. medical, surgical, dental or veterinary, and barbers' chairs)	0.00%	EIF	
9401.40.00	Seats, convertible into beds (excl. garden seats and camping equipment, and medical, dental or surgical furniture)	0.00%	EIF	
9401.52.00	Seats of bamboo	4.00%	EIF	
9401.53.00	Seats of rattan	4.00%	EIF	
9401.59.00	Seats of cane, osier or similar materials (excl. of bamboo or rattan)	4.00%	EIF	
9401.61.00	Upholstered seats, with wooden frames (excl. convertible into beds)	0.00%	EIF	
9401.69.00	Seats, with wooden frames (excl. upholstered)	0.00%	EIF	
9401.71.00	Upholstered seats, with metal frames (excl. seats for aircraft or motor vehicles, swivel seats with variable height adjustments and medical, dental or surgical furniture)	0.00%	EIF	
9401.79.00	Seats, with metal frames (excl. upholstered, swivel seats with variable height adjustments and medical, dental or surgical furniture)	0.00%	EIF	
9401.80.00	Seats, n.e.s.	0.00%	EIF	
9401.90.10	Parts of seats used for aircraft, n.e.s.	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
9401.90.30	Parts of seats, of wood, n.e.s.	2.00%	EIF	
9401.90.80	Parts of seats, not of wood, n.e.s.	2.00%	EIF	
9402.10.00	Dentists', barbers' or similar chairs having rotating as well as both reclining and elevating movement, and parts thereof, n.e.s.	0.00%	EIF	
9402.90.00	Operating tables, examination tables, and other medical, dental, surgical or veterinary furniture (excl. dentists' or similar chairs, special tables for X-ray examination, and stretchers and litters, incl. trolley-stretchers)	0.00%	EIF	
9403.10.51	Office desks, with metal frames	0.00%	EIF	
9403.10.58	Metal furniture for offices, of <= 80 cm in height (excl. desks, and tables with special fittings for drafting of heading 9017)	0.00%	EIF	
9403.10.91	Metal cupboards with doors, shutters or flaps, for offices, of > 80 cm in height	0.00%	EIF	
9403.10.93	Metal filing, card-index and other cabinets, for offices, of > 80 cm in height	0.00%	EIF	
9403.10.98	Metal furniture for offices, of > 80 cm in height (excl. tables with special fittings for drawing of heading 9017, cupboards with doors, shutters or flaps, and seats)	0.00%	EIF	
9403.20.20	Metal beds (excl. hospital beds with mechanical fittings)	0.00%	EIF	
9403.20.80	Metal furniture (excl. for offices, medical, surgical, dental or veterinary furniture, beds and seats)	0.00%	EIF	
9403.30.11	Desks for offices, with wooden frames	0.00%	EIF	
9403.30.19	Wooden furniture for offices, of <= 80 cm in height (excl. desks and seats)	0.00%	EIF	
9403.30.91	Wooden cupboards for offices, of > 80 cm in height	0.00%	EIF	
9403.30.99	Wooden furniture for offices, of > 80 cm in height (excl. cupboards)	0.00%	EIF	
9403.40.10	Fitted kitchen units	2.00%	EIF	
9403.40.90	Wooden furniture of a kind used in kitchens (excl. seats and fitted kitchen units)	2.00%	EIF	
9403.50.00	Wooden furniture for bedrooms (excl. seats)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
9403.60.10	Wooden furniture for dining rooms and living rooms (excl. seats)	0.00%	EIF	
9403.60.30	Wooden furniture for shops (excl. seats)	0.00%	EIF	
9403.60.90	Wooden furniture (excl. for offices or shops, kitchens, dining rooms, living rooms and bedrooms, and seats)	0.00%	EIF	
9403.70.00	Furniture of plastics (excl. medical, dental, surgical or veterinary, and seats)	0.00%	EIF	
9403.82.00	Furniture of bamboo (excl. seats and medical, surgical, dental or veterinary furniture)	4.00%	EIF	
9403.83.00	Furniture of rattan (excl. seats and medical, surgical, dental or veterinary furniture)	4.00%	EIF	
9403.89.00	Furniture of other materials, including cane, osier or similar materials (excl. of bamboo, rattan, metal, wood and plastics, and seats and medical, surgical, dental or veterinary furniture)	4.00%	EIF	
9403.90.10	Parts of furniture, of metal, n.e.s. (excl. of seats and medical, surgical, dental or veterinary furniture)	2.00%	EIF	
9403.90.30	Parts of furniture, of wood, n.e.s. (excl. seats)	2.00%	EIF	
9403.90.90	Parts of furniture, n.e.s. (excl. of metal or wood, and of seats and medical, surgical, dental or veterinary furniture)	2.00%	EIF	
9404.10.00	Mattress supports for bed frames (excl. spring interiors for seats)	2.00%	EIF	
9404.21.10	Mattresses of cellular rubber	2.00%	EIF	
9404.21.90	Mattresses of cellular plastics	2.00%	EIF	
9404.29.10	Mattresses with spring interiors	2.00%	EIF	
9404.29.90	Mattresses, stuffed or internally filled with any material (excl. cellular rubber or plastics, with spring interior, and pneumatic or water mattresses and pillows)	2.00%	EIF	
9404.30.00	Sleeping bags, whether or non-electrically heated	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
9404.90.10	Articles of bedding and similar furnishing, filled with feather or down (excl. mattresses and sleeping bags)	2.00%	EIF	
9404.90.90	Articles of bedding and similar furnishing, fitted with springs or stuffed or internally filled with any material or of cellular rubber or plastics (excl. filled with feather or down, mattress supports, mattresses, sleeping bags, pneumatic or water mattresses and pillows, blankets and covers)	2.00%	EIF	
9405.10.21	Electric ceiling or wall lighting fittings, of plastics, used with filament lamps	4.00%	EIF	
9405.10.40	Electric ceiling or wall lighting fittings, of plastics or of ceramics (excl. of plastics if used with filament lamps)	4.00%	EIF	
9405.10.50	Chandeliers and other electric ceiling or wall lighting fittings, of glass	2.00%	EIF	
9405.10.91	Electric ceiling or wall lighting fittings, used with filament lamps (excl. lights of plastics, ceramics or glass)	2.00%	EIF	
9405.10.98	Electric ceiling or wall lighting fittings, used with discharge lamps (excl. lights of plastics, ceramics or glass)	2.00%	EIF	
9405.20.11	Electric table, desk, bedside or floor-standing lamps, of plastics, used for filament lamps	4.00%	EIF	
9405.20.40	Electric table, desk, bedside or floor-standing lamps, of plastics or ceramic materials, used for discharge lamps	4.00%	EIF	
9405.20.50	Electric table, desk, bedside or floor-standing lamps, of glass	2.00%	EIF	
9405.20.91	Electric table, desk, bedside or floor-standing lamps, used with filament lamps (excl. of plastics, ceramics and glass)	2.00%	EIF	
9405.20.99	Electric table, desk, bedside or floor-standing lamps, used with discharge lamps (excl. of plastics, ceramics and glass)	2.00%	EIF	
9405.30.00	Electric lighting sets of a kind used for Christmas trees	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
9405.40.10	Electric searchlights and spotlights (excl. for aircraft, motor vehicles or bicycles, and searchlight lamps)	2.00%	EIF	
9405.40.31	Electric lamps and lighting fittings, of plastics, used with filament lamps, n.e.s.	4.00%	EIF	
9405.40.35	Electric lamps and lighting fittings, of plastics, used with tubular fluorescent lamps, n.e.s.	4.00%	EIF	
9405.40.39	Electric lamps and lighting fittings, of plastics, n.e.s.	4.00%	EIF	
9405.40.91	Electric lamps and lighting fittings, used with filament lamps, n.e.s. (excl. of plastics)	2.00%	EIF	
9405.40.95	Electric lamps and lighting fittings, used with tubular fluorescent lamps, n.e.s. (excl. of plastics)	2.00%	EIF	
9405.40.99	Electric lamps and lighting fittings, n.e.s. (excl. of plastics)	2.00%	EIF	
9405.50.00	Non-electrical lamps and lighting fittings, n.e.s.	2.00%	EIF	
9405.60.20	Illuminated signs, illuminated nameplates and the like, with a permanently fixed light source, of plastics	4.00%	EIF	
9405.60.80	Illuminated signs, illuminated nameplates and the like, with a permanently fixed light source, of other materials than plastics	2.00%	EIF	
9405.91.10	Glass parts for electrical lighting fittings (excl. searchlights and spotlights)	4.00%	EIF	
9405.91.90	Parts of lamps and lighting fittings, illuminated signs and nameplates and the like, of glass, n.e.s.	2.00%	EIF	
9405.92.00	Parts of lamps and lighting fittings, illuminated signs and nameplates and the like, of plastics, n.e.s.	4.00%	EIF	
9405.99.00	Parts of lamps and lighting fittings, illuminated signs and nameplates and the like, n.e.s.	2.00%	EIF	
9406.10.00	Prefabricated buildings of wood, whether or not complete or already assembled	2.00%	EIF	
9406.90.10	Mobile homes	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
9406.90.31	Greenhouses, prefabricated, whether or not complete or already assembled, made entirely or mainly of iron or steel	2.00%	EIF	
9406.90.38	Buildings, prefabricated, whether or not complete or already assembled, made entirely or mainly of iron or steel (excl. mobile homes and greenhouses)	2.00%	EIF	
9406.90.90	Prefabricated buildings, whether or not complete or already assembled (excl. mobile homes and those made entirely or mainly of wood, iron or steel)	2.00%	EIF	
9503.00.10	Tricycles, scooters, pedal cars and similar wheeled toys, and dolls' carriages (excl. normal bicycles with ball bearings)	0.00%	EIF	
9503.00.21	Dolls representing only human beings, whether or not clothed	4.00%	EIF	
9503.00.29	Parts and accessories for dolls representing only human beings, n.e.s.	0.00%	EIF	
9503.00.30	Electric trains, incl. tracks, signals and other accessories therefor; reduced-size "scale" model assembly kits	0.00%	EIF	
9503.00.35	Construction sets and constructional toys, of plastics (excl. scale model assembly kits)	4.00%	EIF	
9503.00.39	Construction sets and constructional toys (excl. of plastic and scale model assembly kits)	0.00%	EIF	
9503.00.41	Stuffed toys representing animals or non-human creatures	4.00%	EIF	
9503.00.49	Toys representing animals or non-human creatures (excl. stuffed)	0.00%	EIF	
9503.00.55	Toy musical instruments and apparatus	0.00%	EIF	
9503.00.61	Wooden puzzles	0.00%	EIF	
9503.00.69	Puzzles (excl. of wood)	4.00%	EIF	
9503.00.70	Toys, put up in sets or outfits (excl. electric trains, incl. accessories, scale model assembly kits, construction sets and constructional toys, and puzzles)	4.00%	EIF	
9503.00.75	Plastic toys and models, incorporating a motor (excl. electric trains, scale model assembly kits, and toys representing animals, human or non-human creatures)	4.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
9503.00.79	Toys and models, incorporating a motor (excl. plastic, electric trains, scale model assembly kits, and toys representing animals, human or non-human creatures)	0.00%	EIF	
9503.00.81	Toy weapons	0.00%	EIF	
9503.00.85	Die-cast metal miniature models	4.00%	EIF	
9503.00.87	Portable interactive electronic education toy devices primarily designed for children	0.00%	EIF	
9503.00.95	Plastic toys, n.e.s.	4.00%	EIF	
9503.00.99	Toys, n.e.s.	0.00%	EIF	
9504.20.00	Billiards of all kinds and accessories	0.00%	EIF	
9504.30.10	Games with screen, operated by coins, banknotes, bank cards, tokens or by other means of payment	0.00%	EIF	
9504.30.20	Games without screen, operated by coins, banknotes, bank cards, tokens or by other means of payment (excl. bowling alley equipment)	0.00%	EIF	
9504.30.90	Parts of games, operated by coins, banknotes, bank cards, tokens or by other means of payment (excl. of bowling alley equipment)	0.00%	EIF	
9504.40.00	Playing cards	2.00%	EIF	
9504.50.00	Video game consoles and machines (excl. operated by any means of payment)	0.00%	EIF	
9504.90.10	Electric car racing sets, having the character of competitive games	0.00%	EIF	
9504.90.80	Tables for casino games, automatic bowling alley equipment, and other funfair, table or parlour games, incl. pintables (excl. operated by any means of payment, billiards, video game consoles and machines, playing cards and electric car racing sets having the character of competitive games)	0.00%	EIF	
9505.10.10	Christmas articles, of glass (excl. electric lighting sets)	0.00%	EIF	
9505.10.90	Christmas articles (excl. of glass, candles and electric lighting sets, natural Christmas trees and Christmas tree stands)	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
9505.90.00	Festival, carnival or other entertainment articles, incl. conjuring tricks and novelty jokes, n.e.s.	2.00%	EIF	
9506.11.10	Cross-country skis	2.00%	EIF	
9506.11.21	Monoskis and snowboards	2.00%	EIF	
9506.11.29	Downhill skis (excl. monoskis and snowboards)	2.00%	EIF	
9506.11.80	Snow-skis (excl. cross-country and downhill skis)	2.00%	EIF	
9506.12.00	Ski bindings	2.00%	EIF	
9506.19.00	Ski equipment for winter sports (other than skis and ski-fastenings [ski-bindings])	2.00%	EIF	
9506.21.00	Sailboards	2.00%	EIF	
9506.29.00	Water-skis, surfboards and other water-sport equipment (other than sailboards)	2.00%	EIF	
9506.31.00	Golf clubs, complete	2.00%	EIF	
9506.32.00	Golf balls	2.00%	EIF	
9506.39.10	Parts of golf clubs	2.00%	EIF	
9506.39.90	Golf equipment (excl. balls, clubs and parts thereof)	2.00%	EIF	
9506.40.00	Articles and equipment for table-tennis	2.00%	EIF	
9506.51.00	Tennis rackets, whether or not strung (excl. table-tennis bats)	4.00%	EIF	
9506.59.00	Badminton and similar rackets, whether or not strung (other than tennis rackets and table-tennis bats)	2.00%	EIF	
9506.61.00	Tennis balls (excl. table tennis balls)	2.00%	EIF	
9506.62.00	Inflatable balls	2.00%	EIF	
9506.69.10	Cricket and polo balls	0.00%	EIF	
9506.69.90	Balls (excl. inflatable, golf, table-tennis, tennis, cricket and polo balls)	2.00%	EIF	
9506.70.10	Ice skates, incl. skating boots with skates attached	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
9506.70.30	Roller skates, incl. skating boots with rollers attached	2.00%	EIF	
9506.70.90	Parts and accessories for ice skates and roller skates, n.e.s.	2.00%	EIF	
9506.91.10	Exercising apparatus with adjustable resistance mechanisms	2.00%	EIF	
9506.91.90	Articles and equipment for general physical exercise, gymnastics or athletics (excl. exercising apparatus with adjustable resistance mechanisms)	2.00%	EIF	
9506.99.10	Cricket and polo equipment (excl. balls)	0.00%	EIF	
9506.99.90	Articles and equipment for sport and outdoor games n.e.s; swimming and paddling pools	2.00%	EIF	
9507.10.00	Fishing rods	2.00%	EIF	
9507.20.10	Fish-hooks, whether or not snelled, unmounted	0.00%	EIF	
9507.20.90	Fish-hooks, whether or not snelled, mounted	2.00%	EIF	
9507.30.00	Fishing reels	2.00%	EIF	
9507.90.00	Line fishing tackle n.e.s; fish landing nets, butterfly nets and similar nets; decoys and similar hunting or shooting requisites (excl. decoy calls of all kinds and stuffed birds of heading 9705)	2.00%	EIF	
9508.10.00	Travelling circuses and travelling menageries	0.00%	EIF	
9508.90.00	Roundabouts, swings, shooting galleries and other fairground amusements; travelling theatres (excl. travelling circuses and travelling menageries, booths, incl. the goods on sale, goods for distribution as prizes, gaming machines accepting coins or tokens, and tractors and other transport vehicles, incl. normal trailers)	0.00%	EIF	
9601.10.00	Worked ivory and articles of ivory, n.e.s.	2.00%	EIF	
9601.90.00	Worked bone, tortoiseshell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials, n.e.s. (excl. ivory)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
9602.00.00	Worked vegetable or mineral carving material and articles of these materials n.e.s; moulded or carved articles of wax, of paraffin, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles n.e.s; worked, unhardened gelatin, and articles of unhardened gelatin, n.e.s.	0.00%	EIF	
9603.10.00	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	2.00%	EIF	
9603.21.00	Tooth brushes, incl. dental-plate brushes	2.00%	EIF	
9603.29.30	Hair brushes	2.00%	EIF	
9603.29.80	Shaving brushes, nail brushes, eyelash brushes and other brushes for use on the person (excl. tooth brushes, dental-plate brushes and hair brushes)	2.00%	EIF	
9603.30.10	Artists' and writing brushes	2.00%	EIF	
9603.30.90	Brushes for the application of cosmetics	2.00%	EIF	
9603.40.10	Paint, distemper, varnish or similar brushes (excl. artists' and similar brushes of subheading 9603.30)	2.00%	EIF	
9603.40.90	Paint pads and rollers	2.00%	EIF	
9603.50.00	Brushes constituting parts of machines, appliances or vehicles	2.00%	EIF	
9603.90.10	Hand-operated mechanical floor sweepers, not motorised	2.00%	EIF	
9603.90.91	Road-sweeping brushes; household type brooms and brushes, incl. shoe brushes and clothes brushes; brushes for grooming animals (excl. brushes constituting parts of machines, appliances or vehicles, and brooms or brushes consisting of twigs or other vegetable materials)	2.00%	EIF	
9603.90.99	Mops and leather dusters; prepared knots and tufts for broom or brush making; squeegees of rubber or similar flexible materials; brooms and brushes, n.e.s.	2.00%	EIF	
9604.00.00	Hand sieves and hand riddles (excl. colanders)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
9605.00.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning (excl. manicure sets)	0.00%	EIF	
9606.10.00	Press-fasteners, snap-fasteners and press studs and parts therefor	0.00%	EIF	
9606.21.00	Buttons of plastics, not covered with textile material (excl. press-fasteners, snap-fasteners, press studs and cuff links)	0.00%	EIF	
9606.22.00	Buttons of base metal, not covered with textile material (excl. press-fasteners, snap-fasteners, press studs and cuff links)	0.00%	EIF	
9606.29.00	Buttons (excl. of plastics or base metal, not covered with textile material, press-fasteners, snap-fasteners, press studs and cuff links)	0.00%	EIF	
9606.30.00	Button moulds and other parts of buttons; button blanks	0.00%	EIF	
9607.11.00	Slide fasteners fitted with chain scoops of base metal	0.00%	EIF	
9607.19.00	Slide fasteners (excl. fitted with chain scoops of base metal)	0.00%	EIF	
9607.20.10	Parts of slide fasteners of base metal	0.00%	EIF	
9607.20.90	Parts of slide fasteners (other than of base metal)	0.00%	EIF	
9608.10.10	Ball-point pens with liquid ink	2.00%	EIF	
9608.10.92	Ball-point pens with replaceable refill (excl. with liquid ink)	2.00%	EIF	
9608.10.99	Ball-point pens (excl. with replaceable refill, and with liquid ink)	2.00%	EIF	
9608.20.00	Felt-tipped and other porous-tipped pens and markers	2.00%	EIF	
9608.30.00	Fountain pens, stylograph pens and other pens	2.00%	EIF	
9608.40.00	Propelling or sliding pencils	2.00%	EIF	
9608.50.00	Sets of articles from two or more of the following: ball-point pens, felt or fibre-tipped pens and markers, fountain pens and propelling pencils	2.00%	EIF	
9608.60.00	Refills for ball-point pens, comprising the ball-point and ink-reservoir	2.00%	EIF	
9608.91.00	Pen nibs and nib points	2.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
9608.99.00	Parts of ball-point pens, felt-tipped and other porous-tipped pens and markers, fountain pens and propelling pencils n.e.s, pencil-holders, pen-holders and the like, and duplicating stylos	2.00%	EIF	
9609.10.10	Pencils, with leads of graphite encased in a rigid sheath	2.00%	EIF	
9609.10.90	Pencils and crayons, with leads encased in a rigid sheath (excl. with leads of graphite)	2.00%	EIF	
9609.20.00	Pencil leads, black or coloured	2.00%	EIF	
9609.90.10	Pastels and drawing charcoals	2.00%	EIF	
9609.90.90	Pencils, writing or drawing chalks and tailors' chalks	0.00%	EIF	
9610.00.00	Slates and boards, with writing or drawing surfaces, whether or not framed	2.00%	EIF	
9611.00.00	Hand-operated date, sealing or numbering stamps, and the like; hand-operated composing sticks and hand printing sets	0.00%	EIF	
9612.10.10	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges, of plastics (excl. woven of textile materials)	0.00%	EIF	
9612.10.20	Ribbons made from man-made fibres, of a width of < 30 mm, permanently enclosed in plastic or metal cartridges, of a kind used in automatic typewriters, automatic data-processing equipment and other equipment	0.00%	EIF	
9612.10.80	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not in spools or cartridges, made from fibres or paper (excl. those made from man-made fibres of subheading 9612.10.20)	0.00%	EIF	
9612.20.00	Ink-pads, whether or not inked, with or without boxes	0.00%	EIF	
9613.10.00	Pocket lighters, gas fuelled, non-refillable	0.00%	EIF	
9613.20.00	Pocket lighters, gas fuelled, refillable	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
9613.80.00	Lighters (excl. gas fuelled pocket lighters, and fuses and primers for propellant powders and explosives)	0.00%	EIF	
9613.90.00	Parts of lighters, n.e.s.	0.00%	EIF	
9614.00.10	Roughly shaped blocks of wood or root, for the manufacture of pipes	0.00%	EIF	
9614.00.90	Smoking pipes, incl. pipe bowls, cigar or cigarette holders, and parts thereof, n.e.s. (excl. roughly shaped blocks of wood for the manufacture of pipes)	2.00%	EIF	
9615.11.00	Combs, hair-slides and the like of hard rubber or plastics	2.00%	EIF	
9615.19.00	Combs, hair-slides and the like (excl. of hard rubber or plastics)	2.00%	EIF	
9615.90.00	Hairpins, curling pins, curling grips, hair-curlers and the like, and parts thereof, n.e.s. (excl. electro-thermic appliances of heading 8516)	2.00%	EIF	
9616.10.10	Scent sprays and similar toilet sprays	2.00%	EIF	
9616.10.90	Mounts and heads for scent sprays and similar toilet sprays	2.00%	EIF	
9616.20.00	Powder puffs and pads for the application of cosmetics or toilet preparations	2.00%	EIF	
9617.00.00	Vacuum flasks and other vacuum vessels, and parts thereof (excl. glass inner)	0.00%	EIF	
9618.00.00	Tailors' dummies and other lay figures, automata and other animated displays used for shop window dressing (excl. the articles actually on display, educational models and toy dolls)	0.00%	EIF	
9619.00.30	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding of textile materials	0.00%	EIF	
9619.00.40	Sanitary towels, tampons and similar articles, of textile materials (excl. of wadding)	0.00%	EIF	
9619.00.50	Napkins and napkin liners for babies, and similar articles, of textile materials (excl. of wadding)	0.00%	EIF	
9619.00.71	Sanitary towels (excl. of textile materials)	0.00%	EIF	
9619.00.75	Tampons (excl. of textile materials)	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
9619.00.79	Feminine hygiene products (excl. of textile materials, and sanitary towels and tampons)	0.00%	EIF	
9619.00.81	Napkins and napkin liners for babies (excl. of textile materials)	0.00%	EIF	
9619.00.89	Sanitary articles, e.g. incontinence care articles (excl. of textile materials, and sanitary towels, tampons, napkins and napkin liners for babies)	0.00%	EIF	
9620.00.10	Monopods, bipods, tripods and similar articles of a kind used for digital, photographic or video cameras, cinematographic cameras and projectors, and of a kind used for other apparatus of Ch 90	0.00%	EIF	
9620.00.91	Monopods, bipods, tripods and similar articles of plastics or of aluminium (excl. of a kind used for digital, photographic or video cameras, cinematographic cameras and projectors, and of a kind used for other apparatus of Ch 90)	0.00%	EIF	
9620.00.99	Monopods, bipods, tripods and similar articles (excl. of a kind used for digital, photographic or video cameras, cinematographic cameras and projectors, of a kind used for other apparatus of Ch 90, and of plastics or of aluminium)	0.00%	EIF	
9701.10.00	Paintings, e.g. oil paintings, watercolours and pastels, and drawings executed entirely by hand (excl. technical drawings and the like of heading 4906, and hand-painted or hand-decorated manufactured articles)	0.00%	EIF	
9701.90.00	Collages and similar decorative plaques	0.00%	EIF	
9702.00.00	Original engravings, prints and lithographs	0.00%	EIF	
9703.00.00	Original sculptures and statuary, in any material	0.00%	EIF	
9704.00.00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery, stamped paper and the like, used, or if unused, not of current or new issue in which they have, or will have, a recognised face value	0.00%	EIF	

Commodity Code	Indicative Description	Base Rate	Tariff Staging Category	Notes
9705.00.00	Collections and collector's pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	0.00%	EIF	
9706.00.00	Antiques of > 100 years old	0.00%	EIF	

- For commodity codes 1001.91.20 and 1001.99.00, the base rate shall be “0.00%” for subcategories 1001.91.20.20, 1001.99.00.13 and 1001.99.00.15 and these subcategories shall be duty-free from entry into force of this agreement. The base rate shall be “79.00 GBP / tonne” for all other subcategories.
- For commodity codes in subheadings 2204.21, 2204.22 and 2204.29 for which the base rate column contains “see note”, the base rate varies by actual alcoholic strength as defined in the laws and regulations of the United Kingdom as of June 2020.

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
		SECTION II VEGETABLE PRODUCTS 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.	
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	<p>RUBBER AND ARTICLES THEREOF</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</p>	

		<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>(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.

CHAPTER 4
CUSTOMS PROCEDURES AND TRADE FACILITATION

Article 4.1
Definitions

For the purposes of this Chapter:

“arrival” means:

- (a) with respect to New Zealand, arrival at a Customs port, Customs airport, or at an alternative place of arrival authorised by Customs;
- (b) for the United Kingdom, arrival at the point at which the goods are presented to customs;

“customs law” means any law administered, applied, or enforced by the customs authority of a Party governing the import, export, and transit of goods as well as other customs procedures, including measures of prohibition, restriction, and control of a Party in their respective territories;

“customs procedure” means the measures applied by the customs authority of a Party to goods and to the means of transport that are subject to customs laws;

“expedited shipments” means goods imported by or through an operator of a consignment service for the expeditious cross-border movement of goods which assumes liability to the customs authority for those goods or goods imported by traders and operators fulfilling other criteria specified in the Parties’ laws and regulations; and

“WCO” means the World Customs Organization.

Article 4.2
Scope

1. This Chapter shall apply to customs laws and procedures applied to goods traded between the Parties.
2. Each Party shall use its available resources in an appropriate way to implement this Chapter.

Article 4.3
Customs Procedures and Trade Facilitation

1. Each Party shall ensure that its customs procedures and customs laws are applied in a manner that is predictable, consistent, transparent, and non-discriminatory.
2. The Parties affirm their rights and obligations under the *Agreement on Trade Facilitation* done at Geneva on 27 November 2014.
3. The customs procedures of each Party shall conform, where possible, to international standards and recommended practices established by the WCO and under other relevant international agreements to which the Parties are party.
4. Each Party shall adopt and maintain simplified customs procedures to ensure the efficient and expeditious clearance of goods.
5. Each Party shall review their customs procedures with a view to their simplification in order to facilitate trade including through the rapid release and clearance of goods. Each Party shall work towards further simplification of data and documentation required by their customs authority.
6. The Parties shall seek to reinforce their cooperation to promote trade facilitation while ensuring effective customs control.

Article 4.4
Customs Cooperation

1. Without prejudice to other forms of cooperation provided for in this Agreement, the customs authorities of the Parties shall cooperate, including by exchanging information, and provide mutual administrative assistance in the matters referred to in this Chapter in accordance with the *Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of New Zealand on Cooperation and Mutual Administrative Assistance in Customs Matters* done at London on 1 August 2019.
2. The customs authorities of the Parties shall enhance cooperation on the matters referred to in this Chapter with a view to further developing trade facilitation while ensuring compliance with their respective customs laws, regulations, and procedural requirements, and improving supply chain security, in the following areas:
 - (a) the operation of the provisions of this Chapter governing importations or exportations;

- (b) the harmonisation of data requirements for customs purposes, in line with applicable international standards such as the WCO standards;
 - (c) further development of the customs-related aspects of securing and facilitating the international trade supply chain in accordance with the SAFE Framework;
 - (d) the application and operation of the Customs Valuation Agreement;
 - (e) improvement of their risk management techniques, including sharing best practices and, if appropriate, risk information and control results;
 - (f) cooperation in international organisations, such as the WTO and the WCO, on matters of common interest, including tariff classification, customs valuation and origin, with a view to establishing, if possible, common positions; and
 - (g) other matters as the Parties may decide.
3. The customs authorities of the Parties shall ensure the exchange of information necessary for the purposes of paragraph 2.

Article 4.5 Transparency and Publication

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

- (g) penalty provisions against breaches of import, export, or transit formalities;
 - (h) appeal procedures;
 - (i) agreements or parts thereof with any country or countries relating to importation, exportation, or transit;
 - (j) procedures relating to the administration of tariff quotas; and
 - (k) hours of operation and general operating procedures for customs offices at ports and border crossing points.
2. Each Party shall ensure that new or amended laws and regulations of general application related to customs matters are published, or information on them is otherwise made publicly available, as early as possible before their entry into force, in order to enable traders and other interested parties to become acquainted with them.
 3. Changes to duty rates or tariff rates, measures that have a relieving effect, measures the effectiveness of which would be undermined as a result of compliance with paragraphs 1 and 2, measures applied in urgent circumstances, or minor changes to domestic law and legal systems are each excluded from paragraphs 1 and 2.
 4. Each Party shall establish or maintain one or more enquiry points to address enquiries of interested parties or persons concerning customs matters and shall make information concerning the procedures for making such enquiries publicly available online. The enquiry points shall answer enquiries and provide the forms and documents within a reasonable time period set by each Party, which may vary depending on the nature or complexity of the request.
 5. Each Party shall, as appropriate, provide for regular consultations between border agencies and traders or other stakeholders within its territory.

Article 4.6

Data and Documentation

1. With a view to simplifying and minimising the complexity of import, export, and transit formalities and documentation requirements, each Party shall ensure, as appropriate, that such formalities, data, and documentation requirements:
 - (a) are adopted or applied with a view to a rapid release of goods, in order to facilitate trade; and

- (b) are adopted or applied in a manner that aims to reduce the time and cost of compliance for traders and operators.
2. Each Party shall:
- (a) make electronic systems accessible to customs users;
 - (b) allow a customs declaration to be submitted in electronic format;
 - (c) employ electronic or automated risk management systems; and
 - (d) permit the electronic payment of duties, taxes, fees, and charges collected by customs and incurred upon importation and exportation.
3. The Parties shall endeavour to cooperate on the development of interoperable electronic systems, in order to facilitate trade between the Parties.

Article 4.7
Simplified Customs Procedures

1. Each Party shall adopt or maintain measures allowing traders or operators fulfilling criteria specified in its laws and regulations to benefit from further simplification of customs procedures.
2. Each Party shall endeavour to ensure that these simplified procedures include:
- (a) customs declarations containing a reduced set of data or supporting documents, including for the movement of low-value consignments;
 - (b) deferred payment of customs duties and taxes until after the release of those imported goods;
 - (c) aggregated customs declarations for the payment of customs duties and taxes that may cover multiple imports and enable payment at monthly or quarterly intervals; and
 - (d) use of a guarantee with a reduced amount or a waiver from use of a guarantee.
3. The Parties agree to cooperate on and consider further measures to reduce the administrative burdens for economic operators in relation to import and export.

Article 4.8

Expedited Shipments

1. Each Party shall adopt or maintain expedited customs procedures for expedited shipments while maintaining appropriate customs control and selection. These procedures shall:
 - (a) provide for the submission and processing of information in advance of the arrival of a shipment to expedite its release;
 - (b) allow for a single submission of information covering all goods contained in a shipment through, if possible, electronic means;¹
 - (c) to the extent possible, provide for the release of certain goods with a minimum of documentation or a reduced set of data;
 - (d) provide, in normal circumstances, for an expedited shipment to be released within six hours of arrival, provided:²
 - (i) all information and documentation necessary to release the goods have been submitted on or prior to arrival; and
 - (ii) the goods are not subject to physical examination or inspection;
 - (e) apply to shipments of any weight or value recognising that a Party may require additional entry procedures as a condition for release, including declarations and supporting documentation and payment of customs duties; and
 - (f) provide that, under normal circumstances, no customs duties will be assessed on expedited shipments valued at or below a fixed amount set under a Party's law.
2. If a Party does not provide the treatment in subparagraphs 1(a) to 1(f) to all shipments, that Party shall provide a separate and expedited customs procedure that provides that treatment for expedited shipments.

Article 4.9

Release of Goods

1. Each Party shall adopt or maintain customs procedures that:

¹ For greater certainty, additional documents may be required as a condition for release.

² Nothing in this subparagraph requires a Party to release a good if other regulatory requirements for release have not been met.

- (a) provide for the prompt release of goods within a period no longer than that required to ensure compliance with all applicable requirements and procedures, as soon as possible on or following arrival but in any case within 48 hours of arrival, provided that in all cases:
 - (i) all information and documentation necessary to release the goods have been submitted on or prior to arrival; and
 - (ii) the goods are not to be subject to physical examination or inspection;
 - (b) provide for advance electronic submission and processing of information before the physical arrival of the goods to enable release of the goods on arrival;
 - (c) allow goods to be released without temporary transfer to warehouses or other facilities; and
 - (d) allow for the release of goods prior to the final determination of customs duties, taxes, fees, and charges, if that determination is not done prior to, or promptly upon arrival and provided that all other regulatory requirements have been met. Before releasing the goods, a Party may require that an importer provides sufficient security in the form of a surety, a deposit, or some other appropriate instrument.
2. If a Party allows for the release of goods conditional on a security in accordance with subparagraph 1(d), it shall adopt or maintain procedures that:
- (a) ensure that the amount of any security is no greater than that required to ensure that obligations arising from the importation of the goods will be fulfilled;
 - (b) ensure that any security is discharged as soon as possible after its customs authority is satisfied that the obligations arising from the importation of the goods have been fulfilled; and
 - (c) allow importers to provide security using an appropriate instrument, including, in appropriate cases where an importer frequently enters goods, instruments covering multiple entries.
3. Nothing in this Article requires a Party to release a good if other regulatory requirements for release have not been met.

Article 4.10
Perishable Goods

1. For the purposes of this Article, perishable goods are goods that rapidly decay due to their natural characteristics, in particular in the absence of appropriate storage conditions.
2. With a view to preventing avoidable loss or deterioration of perishable goods, each Party shall:
 - (a) provide, in normal circumstances, for perishable goods to be released within six hours of arrival, provided:³
 - (i) all information and documentation necessary to release the goods have been submitted on or prior to arrival; and
 - (ii) the goods are not to be subject to physical examination or inspection; and
 - (b) release perishable goods outside the business hours of its customs authority in exceptional circumstances, if it would be appropriate to do so.
3. Each Party shall give appropriate priority to perishable goods when scheduling any examinations that may be required.
4. Each Party shall either arrange, or allow an importer to arrange, for the proper storage of perishable goods pending their release. Each Party may require that any storage facilities arranged by the importer be approved or designated by its relevant authorities. Each Party shall, if practicable and consistent with its laws and regulations, on request of the importer, provide for the release to take place at those storage facilities.

Article 4.11
Risk Management

1. Each Party shall adopt or maintain a risk management system which shall include the use of electronic data processing techniques for customs control that enables its customs authority to focus its inspection activities on high-risk consignments and expedite the release of low-risk consignments.
2. Each Party shall design and apply risk management in a manner as to avoid arbitrary or unjustifiable discrimination, or disguised restrictions to international trade.

³ Nothing in this subparagraph requires a Party to release a good if other regulatory requirements for release have not been met.

3. Each Party shall base risk management on assessment of risk through appropriate selectivity criteria.
4. Each Party may also select, on a random basis, consignments for inspection activities referred to in paragraph 1 as part of its risk management.
5. In order to facilitate trade, each Party shall periodically review and update, as appropriate, the risk management system specified in paragraph 1.

Article 4.12 Advance Rulings

1. Each Party shall issue through its customs authority an advance ruling to an applicant that has submitted a written request with respect to:
 - (a) tariff classification;
 - (b) whether a good is originating in accordance with Chapter 3 (Rules of Origin and Origin Procedures); and
 - (c) such other matters as the Parties may decide.
2. On receipt of all necessary information, each Party shall issue an advance ruling referred to in subparagraphs 1(a) or 1(b) as soon as practicable and in any event within 90 days or in such shorter time as prescribed in each Party's customs law.
3. A Party may request that the applicant provide additional information at any time during the course of an evaluation of an application for an advance ruling, which may include a sample of the good, necessary to evaluate the request.
4. A Party may decline to issue an advance ruling if the facts and circumstances forming the basis of the advance ruling are the subject of administrative or judicial review, or in circumstances set out in each Party's customs law. A Party that declines to issue an advance ruling shall promptly notify the applicant in writing, setting out the relevant facts and the basis for its decision.
5. A Party may modify or revoke an advance ruling that it has issued if:
 - (a) the ruling was made in error or based on an error of fact;
 - (b) the information provided is false or inaccurate;
 - (c) there is a change in the material facts or circumstances on which the ruling was based; or

- (d) a change is required to conform with a judicial decision or a change in its laws and regulations.
6. A Party may only revoke, modify, or invalidate an advance ruling with retroactive effect, if the ruling was based on incomplete, incorrect, inaccurate, false, or misleading information provided by the applicant.
7. When a Party revokes, modifies, or invalidates the advance ruling, it shall provide written notice to the applicant setting out the relevant facts and the basis for its decision.
8. Each Party shall publish online, at least:
 - (a) the requirements for the application for an advance ruling, including the information to be provided and the format;
 - (b) the time period by which it will issue an advance ruling; and
 - (c) the length of time for which the advance ruling is valid.
9. An advance ruling issued by a Party shall be binding on that Party in respect of the applicant that sought it and on the applicant.
10. Each Party shall provide, upon written request of an applicant, a review or appeal of the advance ruling or of the decision to revoke, modify, or invalidate it.
11. Subject to any confidentiality requirements in its laws and regulations, a Party may publish its advance rulings, including online.

Article 4.13 Customs Valuation

For the purpose of determining the customs value of goods traded between the Parties, Part I of the Customs Valuation Agreement shall apply.

Article 4.14 Single Window⁴

1. Each Party shall adopt or maintain single window systems enabling traders to submit documentation or data requirements for the exportation,

⁴ This Article shall not apply to the Isle of Man until such time it adopts a single window system in accordance with paragraphs 1 to 3.

importation, and transit of goods through a single entry point to the participating authorities or agencies.

2. In cases where documentation or data requirements have already been received through the single window, the same documentation or data requirements shall not be requested by participating authorities or agencies except in urgent circumstances and other limited exceptions which are made public.
3. Each Party shall adopt or maintain procedures to determine duties and taxes upon the submission of the customs declaration through the single window and to allow collection of payment electronically upon approval of the customs declaration.

Article 4.15 Authorised Economic Operator⁵

1. Each Party shall establish or maintain a trade facilitation partnership programme for operators who meet specified criteria, hereinafter referred to as the Authorised Economic Operator (AEO) programme. Each Party's programme shall operate in accordance with internationally recognised standards which the respective Parties have accepted, such as the WCO SAFE Framework and Article 7.7 of the Agreement on Trade Facilitation.
2. The specified criteria to qualify as an AEO shall be published and relate to compliance, or the risk of non-compliance, with requirements specified in the Parties' laws, regulations, or procedures.
3. The specified criteria to qualify as an AEO shall not be designed or applied so as to afford or create arbitrary or unjustifiable discrimination between operators where the same conditions prevail and shall allow the participation of small and medium-sized enterprises.

Article 4.16 Customs Brokers

The Parties:

- (a) agree that their respective customs provisions and procedures shall not require the mandatory use of customs brokers;
- (b) shall publish any measures on the use of customs brokers; and

⁵ This Article shall not apply to the Bailiwick of Jersey or the Bailiwick of Guernsey until such time Jersey or Guernsey adopt an Authorised Economic Operator programme consistent with the Agreement on Trade Facilitation.

- (c) shall apply transparent, non-discriminatory, and proportionate rules if and when licensing customs brokers.

Article 4.17
Review and Appeal

1. Each Party shall provide effective, prompt, non-discriminatory, and easily accessible procedures to guarantee the right of appeal against a decision on a customs matter.
2. Each Party shall ensure that any person to whom it issues a decision on a customs matter has access to:
 - (a) an appeal to or review by an administrative authority higher than or independent of the official or office that issued the decision; and
 - (b) a judicial appeal or review of the decision.
3. Each Party shall ensure that, in a case where the decision on appeal or review under subparagraph 2(a) is not given within the period of time provided for in its laws and regulations or without undue delay, the person has the right to further administrative or judicial appeal or review or any other recourse to judicial authority in accordance with that Party's laws and regulations.
4. Each Party shall provide a person to whom it issues an administrative decision with the reasons for the decision, in writing, so as to enable the person to have recourse to appeal procedures where necessary.

Article 4.18
Penalties

1. Each Party shall ensure that any penalties imposed for breaches of its customs law or customs procedures be proportionate and non-discriminatory. Any penalty imposed shall depend on the facts and circumstances of the case and shall be commensurate with the degree and severity of the breach.
2. Each Party is encouraged to require its customs authority, when imposing a penalty for a breach of its customs law or customs procedures, to consider as a potential mitigating factor the voluntary disclosure of the breach prior to its discovery by the customs authority.
3. Each Party shall ensure that, if a penalty is imposed for a breach of customs law or customs procedures, an explanation in writing is provided to the person upon whom the penalty is imposed, specifying the nature of the breach and the applicable customs law or customs procedures under which the amount or range of penalty for the breach has been prescribed.

4. Each Party shall provide in its laws, regulations, or customs procedures, or shall otherwise give effect to, a fixed and finite period within which its customs authority may initiate proceedings to impose a penalty relating to a breach of its customs law or customs procedures.

Article 4.19
Transit and Transportation

Each Party shall:

- (a) ensure the facilitation and effective control of transshipment operations and transit movements within its respective territory;
- (b) where appropriate, promote and implement regional transit arrangements with a view to facilitating trade;
- (c) ensure cooperation and coordination between all concerned authorities and agencies in its respective territory to facilitate traffic in transit; and
- (d) allow goods intended for import to be moved within its territory under customs control from a customs office of entry to another customs office in its territory from where the goods would be released or cleared.

Article 4.20
Post Clearance Audit

1. With a view to expediting the release of goods, each Party shall:
 - (a) adopt or maintain post-clearance audit to ensure compliance with customs law;
 - (b) conduct post-clearance audits in a risk-based manner, which may include appropriate selectivity criteria;
 - (c) conduct post-clearance audits in a transparent manner. Where an audit is conducted and conclusive results have been achieved, the Party shall, without delay, notify the person whose record is audited of the results, the reasons for the results, and the audited person's rights and obligations; and
 - (d) wherever practicable, use the result of post-clearance audit in applying risk management.

2. The Parties acknowledge that the information obtained in a post-clearance audit may be used in further domestic administrative or judicial proceedings.

Article 4.21 Confidentiality

1. Each Party shall maintain, in conformity with its law, the confidentiality of information collected as part of its customs processes, including determination of origin, and shall protect that information from use or disclosure that could prejudice the competitive position of the trader to whom the confidential information relates. Where information is provided to one Party by the other Party, and the Party receiving the information is required by its law to disclose the information, the receiving Party shall notify the Party who provided that information wherever possible in advance of that disclosure.
2. Confidential information collected pursuant to this Chapter or Chapter 3 (Rules of Origin and Origin Procedures) shall only be used or disclosed for the purpose of administration and enforcement of customs matters, including determination of origin, or as otherwise provided under the Party's law, except with the permission of the person or the Party who provided the confidential information. Where that permission is sought from, and has been granted by a Party, such use shall then be subject to any restrictions laid down by that Party.
3. Paragraph 2 shall not preclude the use of information collected as part of its customs processes as evidence in proceedings or charges subsequently instituted before the courts or tribunals for failure to comply with a Party's law. Where the information is received from the other Party, the Party shall notify the Party who provided the information in advance of such use.
4. If confidential information is used or disclosed other than in accordance with this Article, the Party shall address the incident, in accordance with its law or procedures, and review or update its processes and safeguards, as appropriate, to prevent a reoccurrence.

Article 4.22 Rules of Origin and Customs and Trade Facilitation Working Group

The Rules of Origin and Customs and Trade Facilitation Working Group established under Article 30.10 (Working Groups – Institutional Provisions) shall be responsible for the effective implementation and operation of this Chapter.

CHAPTER 5
SANITARY AND PHYTOSANITARY MEASURES

Article 5.1
Definitions

1. For the purposes of this Chapter, the following definitions apply:
 - (a) the definitions in Annex A of the SPS Agreement;
 - (b) the definitions adopted under the auspices of the Codex Alimentarius Commission (“Codex”);
 - (c) the definitions adopted under the auspices of the World Organisation for Animal Health (“OIE”); and
 - (d) the definitions adopted under the auspices of the International Plant Protection Convention (“IPPC”).
2. Further to paragraph 1, in the event of an inconsistency between the definitions set out in the SPS Agreement and the definitions adopted under the auspices of the Codex, the OIE, or the IPPC, the definitions set out in the SPS Agreement shall prevail.
3. For the purposes of this Chapter:
 - (a) **“competent authority”** means a government body of a Party responsible for measures and matters referred to in this Chapter;
 - (b) **“import check”** means an assessment, that may include consignment documentation and identity examination and testing, which is conducted by an importing Party or its delegated representative to determine if a consignment complies with the sanitary and phytosanitary requirements of the importing Party;
 - (d) **“SPS Agreement”** means the *Agreement on the Application of Sanitary and Phytosanitary Measures* in Annex 1A to the WTO Agreement.

Article 5.2
Scope

1. Except as provided in paragraph 3, this Chapter shall apply to all sanitary and phytosanitary measures of a Party that may, directly or indirectly, affect trade between the Parties.

2. Notwithstanding paragraph 1, this Chapter shall not apply to a measure or good covered by the Sanitary Agreement.
3. This Chapter shall also apply to cooperation on antimicrobial resistance (“AMR”).

Article 5.3 Objectives

The objectives of this Chapter are to:

- (a) protect human, animal and plant life and health in the territory of the Parties while facilitating trade between them;
- (b) ensure that the Parties’ sanitary and phytosanitary measures do not create unjustified barriers to trade;
- (c) further the implementation of the SPS Agreement;
- (d) promote transparency and understanding on the application of each Party’s sanitary and phytosanitary measures;
- (e) maintain and enhance cooperation between the Parties in the Codex, the OIE, and the IPPC to develop international standards, guidelines, and recommendations on animal health, food safety, and plant health; and
- (f) enhance cooperation between the Parties to reduce the development and spread of AMR.

Article 5.4 Affirmation of the SPS Agreement

1. The Parties affirm their rights and obligations with respect to each other under the SPS Agreement.
2. Nothing in this Chapter shall affect the rights and obligations of each Party under the SPS Agreement.

Article 5.5 Competent Authorities and Contact Points

1. Each Party shall notify to the other Party a list of its competent authorities upon the date of entry into force of this Agreement. The notification shall include contact information of these authorities.

2. Each Party shall also designate and notify a contact point for matters arising under this Chapter including, if different, a contact point to coordinate the Sanitary and Phytosanitary Measures Sub-Committee (“SPS Sub-Committee”) agenda on the date of entry into force of this Agreement.
3. Each Party shall promptly notify the other Party of any change in its competent authorities, the contact information of its competent authorities, or its contact point.

Article 5.6 **Equivalence**

1. The Parties acknowledge that recognition of the equivalence of sanitary and phytosanitary measures is an important means to facilitate trade. The determination of equivalence rests with the importing Party.
2. In determining the equivalence of a specific sanitary or phytosanitary measure, group of measures, or equivalence on a systems-wide basis, each Party shall take into account the relevant guidance of the WTO SPS Committee and international standards, guidelines, and recommendations.
3. At the request of the exporting Party, the importing Party shall, within a reasonable period of time, explain the objective and rationale of its sanitary or phytosanitary measure and clearly identify the risk the sanitary or phytosanitary measure is intended to address.
4. When determining the equivalence of phytosanitary measures, each Party shall apply the principles laid down in the International Standard for Phytosanitary Measures (“ISPM”) No. 24 *Guidelines for the determination and recognition of equivalence of phytosanitary measures* adopted under the IPPC.
5. If the importing Party receives a request for an equivalence assessment, it shall initiate the equivalence assessment without unreasonable delay.
6. The importing Party shall recognise the equivalence of sanitary or phytosanitary measures, even if the measures differ from its own, if the exporting Party objectively demonstrates to the importing Party that the exporting Party’s measures achieve the importing Party’s appropriate level of protection.
7. If an equivalence assessment does not result in an equivalence determination by the importing Party, the importing Party shall provide the exporting Party with the rationale for its decision.

Article 5.7
Recognition of Pest Freedom

1. Each Party shall recognise the concepts of Pest Free Areas, Pest Free Places of Production, and Pest Free Production Sites, as well as areas of low pest prevalence as specified in the ISPMs.
2. For the purposes of trade, each Party shall accept the other Party's determinations regarding Pest Free Areas, Pest Free Places of Production, Pest Free Production Sites, and areas of low pest prevalence.
3. Without prejudice to Article 5.10 (Trade Conditions), where the importing Party's import requirements permit the use of Pest Free Areas, Pest Free Places of Production, Pest Free Production Sites, or areas of low pest prevalence by the exporting Party in respect of a particular commodity and a specific pest, the importing Party shall take into account subparagraphs (a) to (g) and the relevant ISPMs:
 - (a) for the purposes of trade, each Party will accept the other Party's official controls¹ in the establishment and maintenance of Pest Free Areas, Pest Free Places of Production, and Pest Free Production Sites;
 - (b) the exporting Party shall communicate Pest Free Areas, Pest Free Places of Production, Pest Free Production Sites, or areas of low pest prevalence to the other Party and, on request for additional information, shall provide an explanation and supporting data as provided for in the relevant ISPMs or as otherwise deemed appropriate;
 - (c) if the importing Party is satisfied with the evidence provided under subparagraph (b), the importing Party shall undertake the approval process to allow trade from Pest Free Areas, Pest Free Places of Production, Pest Free Production Sites, or areas of low pest prevalence without undue delay;
 - (d) without prejudice to Article 5.11 (Emergency Measures), when establishing or maintaining phytosanitary measures, the importing Party shall take into account Pest Free Areas, Pest Free Places of Production, Pest Free Production sites, and areas of low pest prevalence established and maintained by the exporting Party;
 - (e) the importing Party retains the right to request additional information as provided for under subparagraph (b) from Pest Free Areas, Pest Free Places of Production, Pest Free Production Sites, or areas of low pest prevalence, and restrict or prohibit trade following an audit conducted

¹ For greater certainty, "official controls" includes plant health certification for any good that requires health certification.

in accordance with Article 5.9 (Audit) or in accordance with Article 5.11 (Emergency Measures);

- (f) in the event that the importing Party does not approve or withdraws its approval for trade from Pest Free Areas, Pest Free Places of Production, Pest Free Production Sites, or areas of low pest prevalence, it shall notify its decision to the exporting Party as soon as possible, explaining the reasons for the rejection and, on request, hold consultations in accordance with Article 5.17 (Technical Consultations); and
 - (g) if verification activities are required by the importing Party, they shall be conducted in accordance with Article 5.9 (Audit) and take into account the biology of the pest and the commodity concerned.
4. The SPS Sub-Committee established under Article 30.9 (Sub-Committees – Institutional Provisions) may, while taking into account the SPS Agreement and IPPC guidelines, standards, and recommendations, define further details for the procedures set out in this Article.

Article 5.8 Risk Analysis

1. The Parties shall ensure that their sanitary and phytosanitary measures are based on the relevant international standards, guidelines, or recommendations, or if its sanitary and phytosanitary measures are not based on international standards, guidelines, or recommendations, that they are based on a risk analysis carried out in accordance with relevant provisions, including Article 5 of the SPS Agreement.
2. When conducting its risk analysis, each Party shall:
 - (a) take into account relevant guidance of the WTO SPS Committee and standards, guidelines, and recommendations of the IPPC and Codex; and
 - (b) ensure that a measure that is established is not more trade restrictive than necessary to achieve the appropriate level of protection, taking into account technical and economic feasibility.
3. If requested by the exporting Party, the importing Party shall provide its risk assessment within a reasonable period of time.

Article 5.9 **Audit²**

1. A Party may carry out audits to verify that all or part of the regulatory control programme of the exporting Party's competent authority is functioning as intended.³
2. Each Party shall assist the other to carry out audit procedures.
3. Prior to the commencement of an audit, the competent authorities of the Parties shall discuss the rationale and mutually agree the objectives and scope of the audit, the criteria or requirements against which the exporting Party will be assessed, and any other relevant matter.
4. The Parties shall carry out those audits in accordance with the SPS Agreement, taking into account the relevant guidance of the WTO SPS Committee, international standards, guidelines, and recommendations of the Codex or the IPPC.
5. Each Party shall endeavour to limit the frequency and number of audit visits. In case of a subsequent audit related to the same product, the importing Party shall carry out an audit only in duly justified circumstances and provide the exporting Party with an explanation as to the reason for the audit.
6. The importing Party shall provide the exporting Party with the opportunity to comment in writing on the findings of any audit. The importing Party shall take these comments into account before reaching its conclusions and taking any action thereon. The importing Party shall, within a reasonable period of time, provide the exporting Party with a written report setting out its conclusions.
7. The costs for an audit shall be borne by the importing Party unless the Parties agree otherwise.
8. A measure taken as a consequence of an audit shall:
 - (a) be proportionate to the risk or risks identified;
 - (b) be supported by objective evidence which shall be provided to the exporting Party on request;
 - (c) take into account the importing Party's knowledge of, relevant experience with, and confidence in, the exporting Party; and

² For greater certainty, for the purposes of this Chapter, the scope of audit activities shall be confined to the regulatory control programme of the exporting Party's competent authority insofar as it relates to sanitary and phytosanitary measures within the scope of this Chapter.

³ For greater certainty, for the purposes of this Chapter, an audit may include desk assessments and virtual, remote, or physical audits.

- (d) not be more trade restrictive than necessary to achieve the importing Party's appropriate level of protection.
9. The Parties shall:
- (a) each ensure that procedures are in place to prevent the disclosure of confidential information that is acquired during the audit process; and
 - (b) jointly determine how and to whom any report is made available.

Article 5.10
Trade Conditions

1. Neither Party shall use sanitary and phytosanitary measures to disrupt existing trade in a commodity, except in accordance with Article 5.8 (Risk Analysis) or Article 5.11 (Emergency Measures).
2. The importing Party shall make available its general sanitary and phytosanitary import requirements for all commodities.
3. For the purposes of establishing the specific sanitary and phytosanitary import requirements, the exporting Party shall, at the request of the importing Party:
 - (a) provide all relevant available information required by the importing Party; and
 - (b) give reasonable access to the importing Party to conduct an audit of the approval procedures undertaken by the exporting Party, in accordance with Article 5.9 (Audit).
4. Where a risk assessment is required to enable the commencement of trade in a new commodity, the importing Party shall avoid unnecessary or unduly burdensome information requests. An information request shall be limited to what is necessary and shall take into account information that may already be available to the importing Party. The importing Party shall, within a reasonable period of time following the date of receipt of the required information for importing the product, make available the risk assessment it conducts as part of the approval procedure.
5. Without prejudice to Article 5.11 (Emergency Measures), Article 5.12 (Import Checks and Fees), and Article 5.9 (Audit), the importing Party shall:
 - (a) accept the inspection and official controls applied by the exporting Party for trade; and

- (b) where it has sanitary and phytosanitary approval processes for establishments or facilities for commodities within the scope of this Chapter, accept without subsequent processes, those establishments or facilities that are approved by the exporting Party for trade.
- 6. Except as provided for in Article 5.7 (Recognition of Pest Freedom), each Party shall apply its phytosanitary import conditions to the entire territory of the other Party where the same pest status prevails.
- 7. With regard to import requirements for plants and plant products, each Party shall follow the principles set out in the relevant ISPMs developed under the IPPC.
- 8. Without prejudice to Article 5.11 (Emergency Measures), the importing Party shall not refuse or prevent the importation of a commodity of the exporting Party solely for the reason that it is undertaking a review of its sanitary or phytosanitary measure if the importing Party permitted the importation of that commodity of the other Party when the review was initiated.

Article 5.11 Emergency Measures

- 1. A Party shall notify the other Party of an emergency sanitary or phytosanitary measure as soon as possible after its decision to implement the measure and no later than 24 hours after the decision has been taken.
- 2. If a Party requests technical consultations pursuant to Article 5.17 (Technical Consultations) to address the emergency sanitary or phytosanitary measure, the technical consultations shall be held as soon as possible, and in any case within 14 days of the request. In addressing the emergency measure, the Parties shall consider any information provided through the technical consultations.
- 3. The importing Party shall provide its objective and rationale for its emergency sanitary or phytosanitary measure at the request of the other Party.
- 4. The importing Party shall consider the information, which was provided promptly by the exporting Party, when it makes its decision with respect to a consignment that, at the time of adoption of the emergency sanitary or phytosanitary measure, is being transported between the Parties.
- 5. If the importing Party applies an emergency measure, it shall commence a science-based review of the measure as soon as possible. The importing Party shall then review the need for the emergency measure as required and if it remains in place provide, on request, the justification for maintaining the emergency measure.

Article 5.12
Import Checks and Fees

1. The importing Party shall have the right to carry out import checks based on the sanitary and phytosanitary risks associated with imports. These checks shall be carried out without undue delay and with minimum trade disrupting effects.
2. If import checks reveal non-compliance with the relevant import requirements, the action taken by the importing Party shall be based on an assessment of the risk involved and not be more trade restrictive than required to achieve the importing Party's appropriate level of protection.
3. A Party may collect fees for the costs incurred to conduct import checks, which shall not exceed the recovery of the costs.

Article 5.13
Official Certification

1. In respect of phytosanitary certification for plants and plant products and other regulated articles,⁴ each Party shall apply the principles laid down in ISPM No. 7 *Export Certification System* and ISPM No. 12 *Guidelines for Phytosanitary Certificates*.
2. The SPS Sub-Committee established under Article 30.9 (Sub-Committees – Institutional Provisions) may agree to specify further guidance, procedures, and requirements in relation to export certification.
3. The Parties shall promote the implementation of electronic certification to facilitate trade and deter fraud.
4. The Parties recognise:
 - (a) their existing laws and regulations do not require certification for trade in low risk food commodities within the scope of this Chapter; and
 - (b) the introduction of a new certification requirement for trade in these low risk foods would be based on a risk assessment.
5. Nothing in paragraph 4 shall preclude a Party from requiring phytosanitary certification for trade in food within the scope of this Chapter.

⁴ “regulated articles” has the meaning adopted under the auspices of the IPPC.

Article 5.14
Cooperation on Antimicrobial Resistance

1. The Parties recognise that AMR is a serious threat to human and animal health and that the agricultural and aquaculture sectors are capable of contributing to this health threat.
2. The Parties recognise that the nature of the threat requires a transnational and multidisciplinary approach, acknowledging the interdependencies between animal health, human health, food safety, food security, and the environment.
3. The Parties shall explore initiatives to promote the reduction or prohibition of unnecessary use of antibiotic agents in the rearing of animals for food production.
4. For the purposes of this Article, “unnecessary use” means any use of antibiotic agents in animals other than use which is necessary for safeguarding animal health, when there is no effective alternative option such as:
 - (a) availability of an effective vaccine;
 - (b) availability of an effective alternative treatment;
 - (c) improved animal management systems; or
 - (d) improved infection prevention and control measures.
5. The Parties acknowledge that:
 - (a) their respective strategies and policies are designed to deliver comparable outcomes in reducing the development and spread of AMR; and
 - (b) protecting the efficacy of antibiotic agents that are critical to human and animal treatment and health are a core focus of their respective AMR strategies.
6. Consistent with the Parties’ commitments in this Article and the serious threat presented by AMR, the Parties shall promote collaboration in all relevant multilateral fora, in particular in the OIE, the Food and Agriculture Organization of the United Nations, and the Codex.
7. The Parties shall facilitate the exchange of information, expertise, data on AMR surveillance, and experiences in the field of combatting of AMR, and identify common views, interests, priorities, and policies in this area with the aim of implementing this Article.

8. The exchange of information, experiences, and expertise under paragraph 7 may include exchanging information which would support the implementation of national action plans, such as:
 - (a) guidelines for veterinarians and animal producers and experiences or expertise in the application of these guidelines;
 - (b) experiences with quality assurance programmes for antimicrobial stewardship; and
 - (c) where appropriate, information on their respective domestic approaches to harmonisation of surveillance and data collection.
9. The Parties shall cooperate in⁵ and follow, where practical and economically feasible, existing and future guidelines, standards, recommendations, and actions developed in relevant international organisations, initiatives, and plans, aiming to promote the prudent and responsible use of antimicrobial agents.
10. The Parties shall support the implementation of agreed international action plans⁶ and strategies on AMR.
11. Any working group established under paragraph 2 of Article 30.2 (Functions of the Joint Committee – Institutional Provisions) relating to AMR shall be composed of government representatives of each Party responsible for AMR matters and act as a forum for cooperation under this Article.
12. Any working group relating to AMR shall address matters referred to it by the SPS Sub-Committee and make recommendations to the SPS Sub-Committee on these matters. In cases where the working group is unable to agree on a recommendation, the working group shall report this fact to the SPS Sub-Committee.

Article 5.15
Transparency, Notification, and Information Exchange

1. Each Party shall promptly notify the other Party of a:
 - (a) significant change to pest status; and
 - (b) significant food safety issue related to a product traded between the Parties.
2. The Parties shall exchange information on other relevant issues including:

⁵ Cooperation under this Article may include cooperation in areas of mutual interest relating to crop production and plant health.

⁶ For the purposes of this Article, “agreed international action plans” includes the Global Action Plan.

- (a) changes to a Party's sanitary and phytosanitary measures that may affect trade between the Parties;
 - (b) significant changes to the structure or organisation of a Party's competent authority;
 - (c) on reasonable request, information on matters related to the development and application of sanitary and phytosanitary measures, including the progress concerning newly available scientific evidence that affects, or may affect, trade between the Parties with a view to minimising their negative effects; and
 - (d) any other pertinent information for the adequate implementation of this Chapter.
3. Unless the SPS Sub-Committee decides otherwise, when the information referred to in paragraphs 1 and 2 has been made available via notification to the WTO or to the relevant international standard-setting body, in accordance with its relevant rules, or on publicly available websites of the Parties, the requirement in those paragraphs is deemed to be fulfilled.
4. In addition, and with regard to plant pests:
- (a) the Parties shall exchange relevant information on the pest status in their territory in accordance with applicable standards agreed under the IPPC;
 - (b) the Parties shall, at the request of the other Party, provide the justification for pest categorisation and related phytosanitary measures;
 - (c) each Party shall establish and update a list of regulated pests for products for which a phytosanitary concern exists. The list shall contain:
 - (i) the quarantine pests that are not present within any part of its territory;
 - (ii) the quarantine pests present but not widely distributed and under official control; and
 - (iii) where applicable, the regulated non-quarantine pests.

Article 5.16
Technical Working Groups

1. A technical working group established under paragraph 2 of Article 30.2 (Functions of the Joint Committee – Institutional Provisions) shall function on an *ad hoc* basis.
2. Technical working groups shall be co-chaired by expert level representatives of the Parties and shall address matters referred to it by the SPS Sub-Committee and make recommendations to the SPS Sub-Committee on these issues. In cases where a technical working group is unable to agree a recommendation, the technical working group shall report this fact to the SPS Sub-Committee.
3. A technical working group, when addressing an issue agreed by the SPS Sub-Committee in accordance with paragraph 2, may:
 - (a) engage, at the earliest appropriate stage, in technical exchange and cooperation regarding these issues;
 - (b) consider any sanitary or phytosanitary measure or set of measures within the scope of this Chapter identified by a Party that is likely to affect, directly or indirectly, trade, and provide technical advice with a view to facilitating the resolution of specific trade concerns relating to that measure or set of measures;
 - (c) serve as a forum to facilitate discussion and consideration of specific risk assessments and possible risk management options;
 - (d) provide an opportunity for the Parties to discuss developments relevant to the work of the technical working group; and
 - (e) report to the SPS Sub-Committee on progress of work.
4. A technical working group may recommend to the SPS Sub-Committee that it be continued or dissolved.

Article 5.17
Technical Consultations

1. In the event that a Party considers that a measure or draft measure within the scope of this Chapter, or its implementation, is inconsistent with this Chapter, it may, through its contact point, request that technical consultations be held.
2. Unless the Parties agree otherwise, the technical consultations shall be held as soon as possible and, in any case, within 30 days of the request.

Consultations may be conducted by electronic or any other means, as mutually determined by the Parties.

3. The purpose of technical consultations is to share information and increase mutual understanding, with a view to resolving any concerns about the specific measure that is the subject of the consultations within a reasonable period of time.
4. If the Parties have already established other mechanisms than those referred to in this Article to address the concerns, they shall make use of them to the extent practicable in order to avoid unnecessary duplication.

Article 5.18
Sanitary and Phytosanitary Measures Sub-Committee

1. The SPS Sub-Committee established under Article 30.9 (Sub-Committees – Institutional Provisions) shall be composed of the responsible competent authorities of each Party. Any SPS Sub-Committee decision shall be made by mutual agreement of the representatives of the Parties.
2. The functions of the SPS Sub-Committee within the scope of this Chapter include serving as a forum:
 - (a) to monitor the implementation of this Chapter, to consider any matter related to this Chapter, and to examine all matters which may arise in relation to its implementation;
 - (b) to provide direction for the identification, prioritisation, management, and resolution of issues;
 - (c) to consider any request by a Party to modify the modalities of import checks;
 - (d) to provide a regular forum to exchange information that relates to each Party's regulatory system; and
 - (e) to maintain a written record of the discussions between the Parties on their work and decisions made by the SPS Sub-Committee.
3. The SPS Sub-Committee may, within the scope of this Chapter, among other matters:
 - (a) identify opportunities for greater bilateral engagement, including the temporary exchange of competent authority officials;
 - (b) discuss, at an early stage, a change or proposed change to a measure being considered;

- (c) promote cooperation between the Parties on sanitary and phytosanitary issues under discussion in multilateral fora, including the WTO SPS Committee, the Codex, and the IPPC, as appropriate;
 - (d) identify and discuss, at an early stage, regulatory initiatives that would benefit from cooperation;
 - (e) refer any relevant matter to a working group or technical working group reporting to it under this Chapter;
 - (f) consider any recommendation or report from a working group under paragraph 12 of Article 5.14 (Cooperation on Antimicrobial Resistance);
 - (g) consider any recommendation or report from a technical working group under paragraph 2 of Article 5.16 (Technical Working Groups) in order to reach a resolution that is mutually acceptable to the Parties; and
 - (h) consider any recommendation from a technical working group under paragraph 4 of Article 5.16 (Technical Working Groups) and make a recommendation to the Joint Committee that a technical working group be continued or dissolved.
4. A Party may refer any matter within the scope of this Chapter or Chapter 6 (Animal Welfare) to the SPS Sub-Committee. The SPS Sub-Committee shall consider the issue as expeditiously as possible.
 5. If the SPS Sub-Committee is unable to resolve an issue expeditiously, including an issue relating to any recommendation or report from a working group or technical working group reporting to it under this Chapter, it shall, at the request of a Party, report promptly to the Joint Committee.
 6. Recognising that the Joint Management Committee established under Article 16 of the Sanitary Agreement (the “Joint Management Committee”) may have relevant knowledge or experience in relation to matters which may arise between the Parties in relation to the implementation of this Chapter or Chapter 6 (Animal Welfare), the SPS Sub-Committee may:
 - (a) invite the participation of members of the Joint Management Committee in its meetings;
 - (b) exchange information with the Joint Management Committee which arises under this Chapter or Chapter 6 (Animal Welfare) and may be relevant to the implementation of the Sanitary Agreement; and

- (c) receive reports from and consider information shared by the Joint Management Committee in relation to any matter that may arise under the auspices of the Sanitary Agreement which may affect the implementation of this Chapter or Chapter 6 (Animal Welfare).
- 7. The functions of the SPS Sub-Committee shall also include supervision of the working group reporting to it under Chapter 6 (Animal Welfare) and, in this regard, the SPS Sub-Committee may:
 - (a) refer any relevant matter to the working group reporting to it under Chapter 6 (Animal Welfare);
 - (b) consider any report, recommendation, or matter referred to it by the working group reporting to it under Chapter 6 (Animal Welfare);
 - (c) report any matter referred to it under subparagraph (b) to the Joint Committee; and
 - (d) consider any other implementation matter within the scope of Chapter 6 (Animal Welfare).
- 8. Unless the Parties agree otherwise, the SPS Sub-Committee shall meet and establish its terms of reference, work programme, and its rules of procedure no later than one year following the date of entry into force of this Agreement. The SPS Sub-Committee shall modify its own rules of procedure, if the SPS Committee deems it appropriate.
- 9. Following its initial meeting, the SPS Sub-Committee shall meet normally on an annual basis. Additional meetings may be held at the request of a Party or the Joint Committee. The SPS Sub-Committee may decide to meet by electronic means and it may also address issues out of session by correspondence.
- 10. The SPS Sub-Committee shall report as required on its activities and work programme to the Joint Committee.

Article 5.19 Dispute Settlement

Neither Party shall have recourse to dispute settlement under Chapter 31 (Dispute Settlement) for a matter arising under this Chapter.

CHAPTER 6
ANIMAL WELFARE

Article 6.1
Objectives

The objective of this Chapter is to enhance cooperation between the Parties on animal welfare of farmed animals.

Article 6.2
General Provisions

1. The Parties recognise that animals are sentient beings.¹ They also recognise the connection between improved welfare of animals and benefits to food production systems.
2. The Parties recognise that the protection and improvement of animal welfare may, in accordance with their WTO commitments, be an interest in the context of a Party's trade objectives.

Article 6.3
Right to Regulate and Improvement of Farmed Animal Welfare

1. The Parties affirm the right of each Party to set its policies and priorities for the protection of animal welfare and to adopt or modify its laws, regulations, and policies in a manner consistent with each Party's international commitments, including this Agreement.
2. The Parties recognise that it is inappropriate to encourage bilateral trade or investment by weakening or reducing the protection afforded to farmed animal welfare in their respective animal welfare laws and regulations. Each Party reaffirms its commitment to improving and advancing the protection afforded to the welfare of farmed animals in its animal welfare laws and regulations.
3. Each Party shall use its best endeavours not to weaken or reduce the protection afforded to the welfare of farmed animals in its animal welfare laws and regulations, in a manner materially affecting trade or investment between the Parties.

¹ As defined in each Party's respective animal welfare laws and regulations.

4. Neither Party shall waive or derogate from its animal welfare laws and regulations in a manner materially affecting trade or investment between the Parties.
5. The Parties recognise that their farming practices are substantively different but that each Party affords a high priority to animal welfare in its farming practices and that in multiple areas their respective animal welfare laws, regulations, and policies provide comparable outcomes.

Article 6.4 Cooperation

1. The Parties shall exchange information, expertise, and experiences in the field of animal welfare with the aim of improving understanding of each other's regulatory systems, policies, and strategic approaches, and enhancing animal welfare standards.
2. The Parties shall cooperate in international fora to promote the development of scientifically based animal welfare standards. In particular, the Parties shall cooperate to reinforce and broaden the scope of the World Animal Health Organisation (OIE) animal welfare standards with a focus on farmed animals.
3. The Parties shall continue, strengthen, and build on their existing cooperation in the field of farmed animal welfare. To this end, the Parties shall:
 - (a) encourage cooperation on research in the field of animal welfare; and
 - (b) encourage non-governmental bodies of the Parties to exchange views, experiences, and information as part of wider collaboration in the field of animal welfare.

Article 6.5 Animal Welfare Working Group

1. The Animal Welfare Working Group established under Article 30.10 (Working Groups – Institutional Provisions) (“Working Group”) shall be composed of government representatives of each Party responsible for animal welfare matters. The Working Group shall act as a forum for cooperation under this Chapter and report to the Sanitary and Phytosanitary Measures Sub-Committee established under Article 30.9 (Sub-Committees – Institutional Provisions) (“SPS Sub-Committee”).
2. The Working Group shall have its first meeting within one year of the date of entry into force of this Agreement and thereafter shall meet at regular

intervals as agreed by the Parties. The Working Group may meet physically or virtually as agreed by the Parties.

3. Prior to the first meeting of the Working Group, the SPS Sub-Committee shall, unless the Parties agree otherwise, establish the Working Group's terms of reference and work programme.
4. The Working Group shall be co-chaired by government representatives of the Parties. Reports of the Working Group shall be mutually agreed by the representatives of the Parties.
5. The Working Group shall address matters agreed by the SPS Sub-Committee and make recommendations to the SPS Sub-Committee on these matters. In cases where the Working Group is unable to agree a recommendation, the Working Group shall report this fact to the SPS Sub-Committee.

Article 6.6 Dispute Settlement

Neither Party shall have recourse to dispute settlement under Chapter 31 (Dispute Settlement) for a matter arising under this Chapter.

CHAPTER 7
TECHNICAL BARRIERS TO TRADE

Section A
General Provisions

Article 7.1
Definitions

For the purposes of this Chapter, the terms and definitions set out in Annex 1 to the TBT Agreement apply. In addition, for the purposes of this Chapter:

“cosmetic product” means:

- (a) for New Zealand, a product or preparation intended to be placed in contact with the various external parts of the human body (epidermis, hair system, nails, lips, and external genital organs) or with the teeth and the mucous membranes of the oral cavity with a view exclusively or mainly to cleaning them, perfuming them, changing their appearance, or correcting body odours, or protecting them, or keeping them in good condition;
- (b) for the United Kingdom, a substance or mixture intended to be placed in contact with the external parts of the human body (epidermis, hair system, nails, lips, and external genital organs) or with the teeth and the mucous membranes of the oral cavity with a view exclusively or mainly to cleaning them, perfuming them, changing their appearance, protecting them, keeping them in good condition, or correcting body odour;

“market surveillance” means activities conducted and measures taken by market surveillance and enforcement authorities, including activities conducted and measures taken in cooperation with economic operators, on the basis of procedures of a Party to enable that Party to monitor or address the safety of products and their compliance with the requirements set out in its laws and regulations;

“medicinal product” means:

- (a) for New Zealand:
 - (i) a product for human use defined as a “medicine” in section 3(1) of the *Medicines Act 1981*; and

- (ii) a product for veterinary use defined as a “veterinary medicine” in section 2(1) of the *Agricultural Compounds and Veterinary Medicines Act 1997*;
- (b) for the United Kingdom:
 - (i) a product for human use defined as a “medicinal product” in regulation 2 of the *Human Medicines Regulations 2012*, unless it is a “herbal medicinal product” or a “homeopathic medicinal product”; and
 - (ii) a product for veterinary use defined as a “veterinary medicinal product” in regulation 2(1) of the *Veterinary Medicines Regulations 2013*; and

“**TBT Agreement**” means *the Agreement on Technical Barriers to Trade* in Annex 1A to the WTO Agreement.

Article 7.2 Objectives

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

Article 7.3 Scope

1. Unless otherwise indicated, this Chapter shall apply to the preparation, adoption, and application of all technical regulations, standards, and conformity assessment procedures of central level of government bodies which may affect the trade in goods between the Parties.
2. All references in this Chapter to technical regulations, standards, and conformity assessment procedures shall be construed to include any amendments to them and any addition to the rules or the product coverage of those technical regulations, standards, and conformity assessment procedures, except amendments and additions of an insignificant nature.
3. This Chapter shall not apply to:
 - (a) technical specifications prepared by a governmental body for production or consumption requirements of a governmental body; or

- (b) sanitary or phytosanitary measures which are covered by Chapter 5 (Sanitary and Phytosanitary Measures).
- 4. For greater certainty, nothing in this Chapter shall prevent a Party from adopting or maintaining technical regulations, standards, or conformity assessment procedures in accordance with its rights and obligations under this Agreement, the TBT Agreement, and any other relevant international agreement.
- 5. Each Party shall take those reasonable measures as may be available to it to encourage observance of the provisions of Article 7.7 (Equivalency of Technical Regulation) and Article 7.8 (Conformity Assessment) by regional level of government bodies, which are responsible for the preparation, adoption, and application of technical regulations, standards, and conformity assessment procedures.

Article 7.4
Incorporation of Certain Provisions of the TBT Agreement

- 1. The Parties affirm their rights and obligations under the TBT Agreement.
- 2. The following provisions of the TBT Agreement are incorporated into and made part of this Agreement, *mutatis mutandis*:
 - (a) Article 2 (Preparation, Adoption and Application of Technical Regulations by Central Government Bodies);
 - (b) Article 5 (Procedures for Assessment of Conformity by Central Government Bodies);
 - (c) Annex 1 (Terms and their Definitions for the Purpose of this Agreement) including its chapeau and explanatory notes; and
 - (d) paragraphs D to F of Annex 3 (Code of Good Practice for the Preparation, Adoption and Application of Standards).

Article 7.5
Cooperation

- 1. The Parties shall strengthen their cooperation and intensify their joint work in the fields of technical regulations, standards, and conformity assessment procedures with a view to facilitating access to each other's market.
- 2. In particular, the Parties shall seek to identify, develop, and promote trade facilitating initiatives of mutual interest. Those initiatives may include:

- (a) promoting good regulatory practices through regulatory cooperation between the Parties, including the exchange of information, experience, and data;
 - (b) increasing the convergence of their respective technical regulations, standards, and conformity assessment procedures with relevant international standards, guides, or recommendations;
 - (c) cooperation through joint standards development in areas of shared interest; and
 - (d) promoting or enhancing cooperation between organisations in the Parties in charge of standardisation, conformity assessment procedures, metrology, market surveillance, or monitoring and enforcement activities.
3. At the request of the other Party, a Party shall give positive consideration to any sector-specific proposal that the requesting Party makes for further cooperation under this Chapter.
4. The Parties shall explore opportunities to promote cooperation and the exchange of information between themselves and between their respective standards development and conformance organisations,¹ public or private, on how those organisations may support the participation of developing countries in relevant international fora and in overcoming barriers to trade.

Article 7.6

International Standards, Guides, and Recommendations

1. The Parties recognise the important role that international standards, guides, and recommendations can play in supporting greater regulatory alignment, good regulatory practice, and reducing unnecessary barriers to trade.
2. To determine whether there is an international standard, guide, or recommendation within the meaning of Article 2, Article 5, and Annex 3 of the TBT Agreement, the Parties shall apply the relevant definitions as they are set out, and referred to, in Annex 1 to the TBT Agreement and follow the principles and procedures set out in the TBT Committee Decision on International Standards.²

¹ “conformance organisations” here refers to those bodies that develop conformity assessment procedures or perform conformity assessment.

² This refers to the *Decision of the Committee on Principles for the Development of International Standards, Guides and Recommendations with Relation to Articles 2, 5 and Annex 3 of the TBT Agreement*, adopted by the WTO Committee on Technical Barriers to Trade on 13 November 2000 (Annex 4 to G/TBT/9).

3. Where a Party does not use relevant international standards, guides, or recommendations, or the relevant parts thereof, as the basis for its technical regulations and conformity assessment procedures, that Party shall, on request from the other Party:
 - (a) identify any substantial deviation from the relevant international standards, guides, or recommendations;
 - (b) explain the reasons why those international standards, guides, or recommendations have been considered inappropriate or ineffective for the aim pursued; and
 - (c) provide the evidence on which this assessment is based, where available.
4. With a view to encouraging that the development of international standards, guides, and recommendations, which are likely to become a basis for technical regulations and conformity assessment procedures, do not create unnecessary obstacles to international trade, the Parties shall encourage national standardising bodies within their territories to cooperate with each other in appropriate circumstances.

Article 7.7 **Equivalency of Technical Regulation**

1. A Party shall, at the written request of the other Party, give positive consideration to accepting technical regulations of the other Party as equivalent, even if they differ, provided that it is satisfied that the technical regulation of the other Party adequately fulfils the objectives of its own technical regulation. If the requested Party does not accept a technical regulation of the other Party as equivalent, it shall, at the request of the other Party, explain the reasons for its decision.
2. A Party shall also give positive consideration to a request by the other Party to develop general or further arrangements, or to negotiate and conclude agreements, for achieving the equivalence of technical regulations. Where a Party declines a request, it shall, at the request of the other Party, explain the reasons for its decision.

Article 7.8 **Conformity Assessment**

1. The Parties recognise that a broad range of mechanisms exists to facilitate the acceptance of conformity assessment results, which may include:
 - (a) accepting suppliers' declarations of conformity;

- (b) unilateral recognition by a Party of the results of conformity assessment procedures performed in the territory of the other Party;
 - (c) cooperative arrangements between conformity assessment bodies of the Parties;
 - (d) mutual recognition of conformity assessment procedures conducted by bodies located in the territory of the other Party;
 - (e) use of accreditation procedures for qualifying conformity assessment bodies;
 - (f) government designation of conformity assessment bodies; and
 - (g) cooperative arrangements between accreditation bodies of the Parties.
2. The Parties shall exchange information on the range of mechanisms relevant to conformity assessment procedures in their respective territories with a view to facilitating the acceptance of conformity assessment results.
3. The Parties acknowledge the trade facilitation role played by the *Agreement on Mutual Recognition in Relation to Conformity Assessment between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of New Zealand* done at London on 21 January 2019 (“NZ-UK MRA”), and the importance of cooperating in the field of mutual recognition in relation to conformity assessment in accordance with that agreement. The Parties may agree, in accordance with the NZ-UK MRA, to extend the coverage of that agreement.
4. The Parties shall commence a review of this Article within 12 months of the date of entry into force of this Agreement, or such longer period as the Parties shall agree. The review shall be with a view to:
- (a) amending this Agreement to include a requirement that each Party shall accord to conformity assessment bodies located in the territory of the other Party treatment no less favourable than that it accords to conformity assessment bodies located in its own territory if, by the date of the review, the *Comprehensive and Progressive Agreement for Trans-Pacific Partnership* done at Santiago on 8 March 2018 (“CPTPP”) has entered into force in respect of the United Kingdom; or
 - (b) exploring amending this Agreement to include a requirement in line with subparagraph (a) if, by the date of the review, the CPTPP has not entered into force in respect of the United Kingdom.

5. Where a Party requires conformity assessment as a positive assurance that a product conforms with a technical regulation, it shall:
 - (a) select conformity assessment procedures that are proportionate to the risks involved, as determined on the basis of a risk assessment;
 - (b) consider as proof of compliance with technical regulations the use of a supplier's declaration of conformity, i.e. a declaration of conformity issued by the manufacturer on the sole responsibility of the manufacturer without a mandatory non-party assessment, as assurance of conformity among the options for showing compliance with technical regulations; and
 - (c) where requested by the other Party, provide information on the criteria used to select the conformity assessment procedures for specific products.

6. Where a Party requires a non-party conformity assessment as a positive assurance that a product conforms with a technical regulation and it has not reserved this task to a government authority in accordance with paragraph 7, it shall:
 - (a) use accreditation, as appropriate, as a means to demonstrate technical competence to qualify conformity assessment bodies. Without prejudice to its right to establish requirements for conformity assessment bodies, each Party recognises the valuable role that accreditation operated with authority derived from government and on a non-commercial basis can play in the qualification of conformity assessment bodies;
 - (b) use relevant international standards for accreditation and conformity assessment;
 - (c) encourage accreditation bodies and conformity assessment bodies located within its territory to join any relevant functioning international agreements or arrangements for harmonisation or facilitation of acceptance of conformity assessment results, and where appropriate, consider using those agreements or arrangements in approving conformity assessment bodies;
 - (d) if two or more conformity assessment bodies are authorised by a Party to carry out conformity assessment procedures required for placing a product on the market, ensure that economic operators have a choice amongst the conformity assessment bodies designated by the authorities of a Party for a particular product or set of products;

- (e) ensure that conformity assessment bodies carry out their activities in a manner that prevents conflicts of interests affecting the outcome of the assessment;
 - (f) allow conformity assessment bodies to use subcontractors to perform testing or inspections in relation to the conformity assessment, including subcontractors located in the territory of the other Party, and may require subcontractors to meet the same requirements the conformity assessment body must meet to perform that testing or those inspections itself; and
 - (g) ensure the details, including the scope of the designation, of the bodies that have been designated to perform that conformity assessment are published by digital means.
7. Nothing in this Article shall preclude a Party from requiring that conformity assessment in relation to specific products is performed by its specified government authorities. If a Party requires that conformity assessment is performed by its specified government authorities, that Party shall:
- (a) limit the conformity assessment fees to the approximate cost of the services rendered and, at the request of an applicant for conformity assessment, explain how any fees it imposes for that conformity assessment are limited to the approximate cost of services rendered; and
 - (b) make publicly available the conformity assessment fees.

Article 7.9 Transparency

1. In order to enhance the opportunity for persons to provide meaningful comments, a Party making a notification in accordance with Article 2.9.2 or Article 5.6.2 of the TBT Agreement shall:
 - (a) include in the notification a statement describing the objective of the proposal and the rationale for the approach the Party is proposing; and
 - (b) transmit the notification electronically to the other Party through the enquiry point established in accordance with Article 10 of the TBT Agreement at the same time as it notifies WTO members in accordance with the TBT Agreement.
2. Each Party shall endeavour to allow at least 60 days from the transmission under subparagraph 1(b) for the other Party or persons of the other Party to make comments in writing on the proposal. A Party shall give positive

consideration to a reasonable request from the other Party to extend the comment period.

3. When a Party makes a notification in accordance with Article 2.10 or Article 5.7 of the TBT Agreement, it shall at the same time transmit the notification to the other Party, electronically, through the enquiry point referred to in subparagraph 1(b).
4. Each Party shall provide information on the adoption and the entry into force of the technical regulation or conformity assessment procedure and the adopted final text through an addendum to the original notification.
5. Further to Article 2.12 and Article 5.9 of the TBT Agreement, the phrase “reasonable interval” shall be understood to mean normally a period of no less than six months, except when this would be ineffective in fulfilling the legitimate objectives pursued.
6. Each Party shall take those reasonable measures as may be available to it to ensure that all proposals for, and final, technical regulations and conformity assessment procedures of the regional level of government are published.
7. Each Party shall ensure that all final technical regulations and conformity assessment procedures, and, to the extent practicable, all proposals for technical regulations and conformity assessment procedures, of the regional level of government are accessible through official websites or journals.³

Article 7.10 Contact Points

1. Each Party shall designate and notify a contact point for matters arising under this Chapter. The contact points shall work jointly to facilitate the implementation of this Chapter and cooperation between the Parties on matters relating to this Chapter.
2. A Party shall promptly notify the other Party of any change of its contact point or the details of the relevant officials.
3. The responsibilities of each contact point shall include:
 - (a) communicating with the other Party’s contact point, including facilitating discussions, requests, and the timely exchange of information on matters arising under this Chapter;

³ For greater certainty, the Parties confirm their understanding that paragraph 2 of Article 7.3 (Scope) shall apply to this paragraph and to paragraph 6.

- (b) communicating with and coordinating the involvement of relevant government agencies, including regulatory authorities, in its territory on relevant matters pertaining to this Chapter; and
- (c) consulting and, if appropriate, coordinating with interested persons in its territory on relevant matters pertaining to this Chapter.

Article 7.11
Technical Discussions

1. A Party may request technical discussions with the other Party with the aim of resolving any matter that arises under this Chapter to the mutual satisfaction of both Parties.
2. Unless the Parties agree otherwise, the Parties shall hold technical discussions within 60 days of the request for technical discussions, and by any agreed method. The Parties shall endeavour to resolve the matter as expeditiously as possible and if the requesting Party considers that the matter is urgent, it may request that any discussions commence within a shorter timeframe. In that case, the responding Party shall give positive consideration to this request.
3. For greater certainty, for technical regulations or conformity assessment procedures of the regional level of government that may have a significant effect on trade, a Party may request technical discussions under this Article with the other Party regarding those matters.
4. For greater certainty, information exchanged in the course of technical discussions is subject to Article 32.8 (Confidentiality – General Exceptions and General Provisions). Unless the Parties agree otherwise, those discussions shall be without prejudice to the rights and obligations of the Parties under this Agreement, the WTO Agreement, or any other agreement to which both Parties are party.

Article 7.12
Annexes and Implementing Arrangements

1. The Parties may conclude, in accordance with Article 33.3 (Amendments – Final Provisions), Annexes to this Chapter setting out agreed principles and procedures relating to technical regulations and conformity assessment applicable to trade between them.
2. The Parties may develop arrangements setting out details for the implementation of this Chapter, including the Annexes. Those arrangements may include provisions for the implementation of cooperation in respect of particular sectors or areas of mutual interest.

3. The rights and obligations set out in each Annex to this Chapter shall apply only to the sector specified in that Annex and shall not affect a Party's rights or obligations under any other Annex.
4. An Annex to this Chapter may set out the scope which is to apply to that Annex.

Article 7.13 Market Surveillance

1. Each Party shall endeavour to:
 - (a) exchange information with the other Party on market surveillance and enforcement activities, which may include information on the authorities responsible for market surveillance and enforcement, and on measures taken against dangerous products;
 - (b) ensure the impartial functioning of market surveillance functions from conformity assessment functions with a view to avoiding conflicts of interest;⁴ and
 - (c) ensure that there are no conflicts of interest between market surveillance authorities and the persons concerned, subject to control or supervision, including the manufacturer, the importer, and the distributor.
2. Further to Article 32.8 (Confidentiality – General Exceptions and General Provisions), any discussions or information exchanged under this Article shall be designated confidential, unless the Parties agree otherwise.

Article 7.14 Marking and Labelling

1. In accordance with Article 7.4 (Incorporation of Certain Provisions of the TBT Agreement), each Party shall ensure that its technical regulations concerning product marking and labels comply with Article 2.1 and Article 2.2 of the TBT Agreement.
2. In particular, if a Party (“the Importing Party”) requires marking or labelling of a product in the form of a technical regulation:

⁴ For greater certainty, this subparagraph does not apply to authorisation functions performed by a Party itself when it retains the final decision-making authority regarding the conformity of a product.

- (a) the Importing Party shall accept that labelling and corrections to labelling take place within its territory but prior to offering the product for sale in the Importing Party's territory, subject to its relevant applicable laws, regulations, and customs procedures, as an alternative to labelling in the exporting Party, unless that labelling is required for reasons of public health or safety;
- (b) the Importing Party shall, unless it considers that legitimate objectives under the TBT Agreement are compromised thereby, endeavour to accept supplementary, non-permanent, or detachable labels, or marking or labelling in the accompanying documentation rather than physically attached to the product; and
- (c) provided that it is not misleading, contradictory, inconsistent, or confusing, or that the Importing Party's legitimate objectives are not compromised, the Importing Party shall permit the following in relation to the information required in the Importing Party:
 - (i) information in other languages in addition to the language required in the Importing Party;
 - (ii) internationally accepted nomenclatures, pictograms, symbols, or graphics in addition to those required in the Importing Party; and
 - (iii) additional information to that required in the Importing Party.

Section B Sector-Specific Provisions

Article 7.15 Cosmetic Products

1. Each Party shall maintain its prohibitions on animal testing in its cosmetic products laws and regulations. Neither Party shall require that a cosmetic product or ingredient be tested on animals for the purposes of determining safety, efficacy, or to comply with the respective laws and regulations governing the placing on the market of cosmetic products. Each Party shall support the research, development, validation, and regulatory acceptance of alternative methods to animal testing for cosmetic ingredients and products.
2. The Parties shall seek to collaborate, where appropriate, through relevant international initiatives, such as those aimed at harmonisation, to improve the alignment of their respective regulations and regulatory activities for cosmetic products.

3. The Parties shall seek to collaborate, where appropriate, on guidance addressing appropriate handling of the differing labelling requirements in each of their regulatory systems.

Article 7.16
Medicinal Products

1. The Parties shall seek to collaborate, where appropriate, on matters such as improving their respective regulations and regulatory activities for medicinal products and resolving issues relating to the medicines supply chain and its security, through relevant international initiatives such as:
 - (a) for medicinal products for human use, the International Coalition of Medicines Regulatory Authorities (ICMRA) and the Pharmaceutical Inspection Convention and the Pharmaceutical Inspection Cooperation Scheme (PIC/S); and
 - (b) for medicinal products for veterinary use, the International Cooperation on Harmonization of Technical Requirements for Registration of Veterinary Medicinal Products (VICH).
2. The Parties shall endeavour to promote dialogue on scientific and regulatory matters and the exchange of information on regulatory activities between their agencies, in order to support greater regulatory alignment and to eliminate unnecessary technical barriers to trade between the Parties. The exchange of information may include, for example, efforts to share expertise, work in broader initiatives with other regulatory authorities, collaboration on inspections of medicinal products, and cooperation on the interoperability of data standards for the traceability of medicinal products.
3. The Parties shall seek to collaborate, where appropriate, on the development of guidelines, recommendations, and initiatives on evolving areas, in particular to seek to improve the international response to global health threats, including epidemics, diseases of epidemic potential, and antimicrobial resistance.

Article 7.17
Medical Devices

The Parties shall seek to collaborate, where appropriate, through relevant international organisations and initiatives, such as the International Medical Devices Regulators Forum (IMDRF), to improve the alignment of their respective regulations and regulatory activities for medical devices.

ANNEX 7A

WINE AND DISTILLED SPIRITS

Section A Wine

1. For the purposes of this Section:

“container” means a bottle, barrel, cask, or other closed receptacle, irrespective of size or of the material from which it is made, used for the retail sale of wine;

“label” means a brand, mark, pictorial, or other descriptive matter that is written, printed, stencilled, marked, embossed, or impressed on, or firmly affixed to, the primary container of wine;

“mandatory information” means information required by a Party to appear on a wine container, label, or packaging;¹

“oenological practices” means wine making materials, processes, treatments, and techniques, but does not include labelling, bottling, or packaging for final sale;

“supplier” means a producer, importer, exporter, bottler, or wholesaler;

“variety” means the cultivar of grape from which the wine is made;

“vintage year” means the year of harvest of the grapes used to make the wine; and

“wine” means a beverage produced by the complete or partial alcoholic fermentation exclusively of fresh grapes, grape must, or products derived from fresh grapes that has:

- (a) an actual alcoholic strength of not less than 8.5 per cent volume, or an actual alcoholic strength of not less than 4.5 per cent volume for a product permitted to have that lower actual alcoholic strength under the laws and regulations of the importing Party; and
- (b) a total alcoholic strength of not more than 20 per cent volume.

2. This Section shall apply to wine.

¹ For greater certainty, mandatory information shall be understood to refer to compulsory particulars required by the United Kingdom.

3. Unless otherwise provided in this Section, the importation and sale of wine covered by this Section shall be conducted in compliance with the laws and regulations of the importing Party.
4. Each Party shall make information about its laws and regulations concerning wine publicly available.
5. Each Party may require a supplier to ensure that a statement required by that Party to be placed on a wine label is:
 - (a) clear, specific, truthful, accurate, and not misleading to the consumer; and
 - (b) legible to the consumer,and that those labels be firmly affixed.
6. Each Party shall permit mandatory information on a label to be repeated on the container, whether or not in the same form, in a manner consistent with its laws and regulations.
7. Neither Party shall require a supplier to disclose an oenological practice on a wine label or container, except to meet a legitimate human health or safety objective for that oenological practice.
8. Each Party shall permit country of origin information to be presented in the form of “Product of”, “Wine of”, or a similar phrase, or the name of the country of origin, used as either an adjective or a noun in conjunction with the word “wine”.
9. Each Party shall permit suppliers to use the term “wine” as a product name in accordance with the definition set out in paragraph 1. A Party may require a supplier to indicate additional information on a wine label, such as an indication of any relevant category prescribed by the importing Party into which the wine falls.²
10. Each Party shall require a lot identification code to be placed on a wine container sold in its territory. By way of exception, a Party may not require a lot identification code:
 - (a) on a small container in accordance with the dimensions set out in the Party’s laws and regulations; or
 - (b) when a container is marked or labelled with the date of minimum durability, or “use by” date, with at least an indication of the day and

² For greater certainty, the United Kingdom shall not require the use of the terms “wine from overripe grapes” or “wine based drink” where a product falls within the definition of wine set out in paragraph 1.

month in that order, provided that information is readable without the use of any electronic or other apparatus.

11. Each Party shall permit net contents information to be stated using the metric system and displayed as either millilitres or litres, including the abbreviations ml, mL, l, and L.
12. Each Party shall permit the actual alcoholic content by volume indicated on a wine label to be expressed by alcohol by volume (alc/vol), for example 12% alc/vol or alc12% vol, and to be indicated in percentage terms to a maximum of one decimal point, for example 12.1%.
13. A Party's requirements for the percentage of the varietal composition shall be satisfied if a wine produced in the other Party is labelled as being of a single grape variety and at least 85 per cent of the wine is obtained from the named variety, after deduction of the quantity of any products used for sweetening, or fortification, and cultures of microorganisms.³
14. A Party's requirements for the percentage of the varietal composition shall be satisfied if a wine produced in the other Party is labelled as being of multiple grape varieties and at least 95 per cent of the wine is obtained from the named varieties, after deduction of the quantity of any products used for sweetening, or fortification, and cultures of microorganisms.⁴
15. A Party's percentage composition requirement for vintage labelling shall be satisfied if a wine produced in the other Party is labelled as being of a vintage year and at least 85 per cent of the wine is obtained from grapes harvested in that vintage year, after deduction of the quantity of any products used for sweetening, or fortification, and cultures of microorganisms.⁵
16. Neither Party shall require a supplier to place a translation of a trade mark or trade name on a wine container, label, or packaging.
17. Each Party shall permit mandatory information to be displayed on a supplementary label that is affixed to a wine container after the importation but prior to the product being offered for sale in the Party's territory, provided that the mandatory information of the importing Party is fully and accurately displayed. A Party may require that the supplementary label is affixed prior to release from customs.

³ For greater certainty, this paragraph does not preclude the application of other measures of the importing Party relating to varietal composition and single variety labelling.

⁴ For greater certainty, this paragraph does not preclude the application of other measures of the importing Party relating to varietal composition and multiple variety labelling.

⁵ For greater certainty, this paragraph does not preclude the application of other measures of the importing Party relating to vintage labelling.

18. The United Kingdom shall authorise the importation and sale of wine for human consumption produced in New Zealand in accordance with the oenological practices authorised under:
 - (a) the laws and regulations of the United Kingdom; or
 - (b) the laws and regulations of New Zealand and listed in Appendix 7A-a.
19. The United Kingdom shall not require VI-1 certification for wine produced in New Zealand or any subsequent certification that is equivalent to VI-1 certification requirements.

Section B Distilled Spirits

1. For the purposes of this Section:

“container” means a bottle, barrel, cask, or other closed receptacle, irrespective of size or of the material from which it is made, used for the retail sale of distilled spirits;

“distilled spirits” means a potable alcoholic distillate, including spirits of wine, whisky/whiskey, rum, brandy, and gin;

“label” means a brand, mark, pictorial, or other descriptive matter that is written, printed, stencilled, marked, embossed or impressed on, or firmly affixed to, the primary container of distilled spirits;

“mandatory information” means information required by a Party to appear on a distilled spirits container, label, or packaging;⁶

“supplier” means a producer, importer, exporter, bottler, or wholesaler; and

“whisky” / “whiskey” means a distilled spirit produced by the distillation of a mash of cereals to which no substance other than water and plain caramel has been added and that is:

- (a) saccharified by the diastase of the malt contained therein, with or without other natural enzymes;
- (b) fermented by the action of yeast;
- (c) distilled at an alcoholic strength not exceeding 94.8 per cent by volume so that the distillate has the aroma and taste derived from the

⁶ For greater certainty, mandatory information shall be understood to refer to compulsory particulars required by the United Kingdom.

- raw materials used;
- (d) matured for at least two years in wooden casks not exceeding 700 litres capacity; and
 - (e) bottled at not less than 37 per cent by volume.
2. This Section shall apply to distilled spirits.
 3. Unless otherwise provided in this Section, the importation and sale of distilled spirits covered by this Section shall be conducted in compliance with the laws and regulations of the importing Party.
 4. Each Party shall make information about its laws and regulations concerning distilled spirits publicly available online.
 5. Each Party may require a supplier to ensure that any statement required by that Party to be placed on a distilled spirits label is:
 - (a) clear, specific, truthful, accurate, and not misleading to the consumer;
 - (b) legible to the consumer,and that those labels be firmly affixed.
 6. Each Party shall permit mandatory information to be displayed on a supplementary label that is affixed to the distilled spirits container after the importation but prior to the product being offered for sale in the Party's territory, provided that the mandatory information is fully and accurately displayed. A Party may require that the supplementary label be affixed prior to release from customs.
 7. Each Party shall permit the actual alcoholic content by volume indicated on a distilled spirits label to be expressed by alcohol by volume (alc/vol), for example 40% alc/vol or alc40%vol, and to be indicated in percentage terms to a maximum of one decimal point, for example 40.1%.
 8. Each Party shall require a lot identification code to be placed on a distilled spirits container sold in its territory. By way of exception, a Party may not require a lot identification code:
 - (a) on a small container in accordance with the dimensions set out in the Party's laws and regulations; or
 - (b) when a container is marked or labelled with the date of minimum durability, or "use by" date, with at least an indication of the day and month in that order, provided that information is readable without the use of any electronic or other apparatus.

9. Each Party shall make the removal or deliberate defacement of a lot identification code provided by the supplier and placed on the container liable to penalties, as appropriate, if the container is offered for sale or sold.
10. Neither Party shall require a supplier to indicate any of the following as information on a distilled spirits container, label, or packaging:
 - (a) date of production or manufacture;
 - (b) date of expiration;
 - (c) date of minimum durability; or
 - (d) sell by date,

except that a Party may require a supplier to indicate a date of minimum durability or expiration on products that could have a shorter date of minimum durability or expiration than would normally be expected by the consumer, because of the product's packaging or container, or the addition of perishable ingredients.

11. Unless problems of human health or safety arise or threaten to arise for a Party, a Party shall not normally apply a final technical regulation, standard, or conformity assessment procedure to distilled spirits that have been placed on the market in the Party's territory before the date of entry into force of the technical regulation, standard, or conformity assessment procedure, provided that the products are sold within a period of time after the date of entry into force of the technical regulation, standard, or conformity assessment procedure, stipulated by the authority responsible for that technical regulation, standard, or conformity assessment procedure.
12. New Zealand shall support any good faith and complete application submitted by the United Kingdom, or any persons of the United Kingdom, that is consistent with the definition recognised in paragraph 1, to secure a standard for "whisky" or "whiskey" in accordance with the procedures for amendment of the Australia New Zealand Joint Food Standards Code as provided for in the *Food Standards Australia New Zealand Act 1991*, and elaborated on in the Application Handbook as amended from time to time. For greater certainty, New Zealand shall provide support throughout the application process, once the application has been submitted.
13. Nothing in this Section shall be construed as preventing New Zealand from requesting that Food Standards Australia New Zealand consider developing a standard for "whisky" or "whiskey" as defined in paragraph 1 in accordance with the procedures for amendment of the Australia New Zealand Joint Food Standards Code, as provided for in the *Food Standards Australia New Zealand Act 1991*, and elaborated on in the Application Handbook as amended from time to time.

Section C
General Provisions

1. For the purposes of the effective implementation of this Annex, the Wine and Distilled Spirits Working Group (“the Working Group”) established under Article 30.10 (Working Groups – Institutional Provisions) shall report to the Trade in Goods Sub-Committee. The Working Group shall be composed of government representatives of each Party and it shall provide a forum to:
 - (a) monitor and promote cooperation on the implementation and operation of this Annex;
 - (b) monitor in particular the progress of any application made further to paragraph 12;
 - (c) request the Trade in Goods Sub-Committee make a referral to the Joint Committee to consider and adopt a modification of the Agreement in accordance with subparagraph 2(g)(v) of Article 30.2 (Functions of the Joint Committee – Institutional Provisions);
 - (d) undertake a work programme with the aim of arriving at a mutually satisfactory outcome on provisions relating to dealcoholised and partially dealcoholised wines as part of Section A; and
 - (e) where appropriate, monitor the commitments set out by each Party in the side letters relevant to this Annex concluded by the Parties in connection with the signing of this Agreement.
2. Additionally, the Working Group may:
 - (a) consider any other matters referred to it by the Joint Committee or the Trade in Goods Sub-Committee; and
 - (b) provide reports as needed to the Trade in Goods Sub-Committee regarding its activities.
3. The Working Group shall meet within one year of the date of entry into force of this Agreement. Thereafter, it may meet by agreement of the Parties. It may meet physically or virtually as agreed.

APPENDIX 7A-a

OENOLOGICAL PRACTICES AUTHORISED UNDER THE LAWS AND REGULATIONS OF NEW ZEALAND AS REFERRED TO IN SUBPARAGRAPH 18(b) OF SECTION A OF ANNEX 7A (WINE AND DISTILLED SPIRITS)

1. Use of physical processes in the preparation and handling of wine grapes, including: sorting; pressing; removing or retaining stems; draining; maceration techniques; partial dehydration or raisining; heating and cooling treatments; and ultrasound treatments.
2. Fermentation using the following substances:
 - (a) active dry yeasts;
 - (b) lactic acid bacteria;
 - (c) ammonium sulphate;
 - (d) diammonium phosphates;
 - (e) thiamine hydrochloride;
 - (f) yeast autolysates;
 - (g) yeast hulls;
 - (h) inactivated yeasts with or without guaranteed glutathione levels; and
 - (i) anti-foaming agents.
3. Deacidification using the following additions or processes:
 - (a) calcium carbonate;
 - (b) potassium carbonate;
 - (c) potassium hydrogen carbonate;
 - (d) potassium tartrate;
 - (e) potassium hydrogen tartrate;
 - (f) calcium tartrate; and
 - (g) use of yeasts and lactic acid bacteria.

4. Acidification using the following substances, provided that initial acidity content is not raised by more than 4,0 grams per litre expressed as tartaric acid:
 - (a) tartaric acid;
 - (b) malic acid; and
 - (c) lactic acid.
5. Addition of sucrose, grape must, concentrated grape must, or rectified concentrated grape must to increase the natural alcoholic strength of grapes, grape must, or wine.
6. Addition of grape must, concentrated grape must, or rectified concentrated grape must for sweetening.
7. Clarification using the following substances:
 - (a) plant proteins;
 - (b) isinglass;
 - (c) egg albumin;
 - (d) gelatine;
 - (e) milk;
 - (f) casein;
 - (g) potassium caseinate;
 - (h) potassium alginate;
 - (i) calcium alginate;
 - (j) cellulose;
 - (k) microcrystalline cellulose;
 - (l) chitosan;
 - (m) chitin glucan;
 - (n) diatomaceous earth (diatomite);
 - (o) kaolin;

- (p) perlite;
 - (q) silicon dioxide;
 - (r) bentonites;
 - (s) polyvinylpyrrolidone, provided that the wine so treated does not contain more than 100 milligrams per litre polyvinylpyrrolidone;
 - (t) yeast protein extracts;
 - (u) enzymes suitable for wine production; and
 - (v) pectinase.
8. Stabilisation and preservation using the following substances:
- (a) addition of sulphur dioxide, sodium, and potassium sulphites, provided that the final total sulphur dioxide content of the treated product on its release to the market for direct human consumption does not exceed 250 milligrams per kilogram for wines containing less than 35 grams per litre residual sugar or 400 milligrams per kilogram for wines containing more than 35 grams per litre residual sugar;
 - (b) lysozyme;
 - (c) sodium carboxymethylcellulose;
 - (d) addition of up to a maximum of 100 mg/L metatartaric acid;
 - (e) addition of up to a maximum of 400 ppm yeast mannoproteins;
 - (f) gum arabic;
 - (g) calcium phytate;
 - (h) PVI/PVP copolymer;
 - (i) potassium polyaspartate, up to a maximum of 0.1g/l;
 - (j) dimethyl dicarbonate, up to a maximum of 200 mg/l;
 - (k) citric acid, provided that the final content in the treated wine does not exceed 1g/l;
 - (l) L-ascorbic acid or erythorbic acid up to a maximum of 300 mg/l;

- (m) sorbic acid or potassium sorbate up to a maximum of 200 mg/l;
 - (n) carrageenan;
 - (o) potassium D,L-tartrate;
 - (p) aspergillopepsin I;
 - (q) copper citrate; and
 - (r) fumaric acid up to a maximum of 2,4 g/l in finished wine.
9. Use of argon, nitrogen, carbon dioxide, or oxygen.
 10. Use of oenological carbon.
 11. Use of urease.
 12. Use of betaglucanase.
 13. Use of selective plant fibres.
 14. Use of hydrogen peroxide up to a maximum of 5 mg/kg.
 15. Use of enzymes suitable for wine production.
 16. Addition of water only where required on account of a specific technical necessity.
 17. Addition of fresh lees.
 18. Addition of tannins, including grape skin extract.
 19. Physical processes used in relation to must and wine:
 - (a) centrifuging;
 - (b) filtration with or without an inert filtering agent;
 - (c) floatation;
 - (d) maceration techniques;
 - (e) desulphiting;
 - (f) cryoconcentration;
 - (g) aeration, oxygenation, bubbling;

- (h) heat treatments;
- (i) cation exchanger treatment;
- (j) electro dialysis treatment;
- (k) physical procedures to interrupt or promote fermentation;
- (l) adsorbent styrene-divinylbenzene beads;
- (m) reverse osmosis;
- (n) ultrafiltration;
- (o) nanofiltration;
- (p) membrane techniques;
- (q) spinning cone;
- (r) settling;
- (s) racking;
- (t) decanting;
- (u) topping up;
- (v) blending;
- (w) coupage;
- (x) filter plates containing zeolites Y-faujasite;
- (y) discontinuous high-pressure processes;
- (z) pulsed electric fields;
- (aa) counter current extraction;
- (bb) fermentation, storage, and ageing of wine in wooden vessels and/or in contact with staves or pieces of oak wood;
- (cc) partial evaporation;
- (dd) cold stabilisation; and

- (ee) continuous high pressure processes.
20. Use of the following for liqueur wine:
- (a) addition of neutral alcohol of agricultural origin for the purpose of fortification; and
 - (b) addition of caramel to reinforce the colour of liqueur wines.
21. Use of the following for sparkling wine:
- (a) sucrose, grape must, grape must in fermentation, concentrated grape must, rectified concentrated grape must and/or wine for tirage or expedition liqueur;
 - (b) wine distillate for tirage liqueur only;
 - (c) secondary fermentation in bottle;
 - (d) secondary fermentation in closed tank; and
 - (e) addition of carbon dioxide to produce carbonated sparkling wine.

CHAPTER 8
TRADE REMEDIES

Section A
General Provisions

Article 8.1
Definitions

For the purposes of this Chapter:

“bilateral safeguard” means a safeguard referred to in paragraph 2 of Article 8.9 (Adoption of Bilateral Safeguard) that may be, or has been, adopted by a Party in accordance with the rights and obligations set out in Section D;

“customs duty elimination” means any customs duty elimination to occur in accordance with Annex 2A (Schedule of Tariff Commitments for Goods);

“domestic industry” means the producers as a whole of a like or directly competitive good operating within the territory of a Party, or those whose collective output of the like or directly competitive good constitutes a major proportion of the total domestic production of the good;

“serious injury” means a significant overall impairment in the position of a domestic industry;

“threat of serious injury” means a serious injury that is clearly imminent. A determination of the existence of a threat of serious injury shall be based on facts and not merely on allegation, conjecture, or remote possibility; and

“transition period” means, in relation to a good, the date of entry into force of this Agreement until five years after the completion of the customs duty elimination in relation to the good.

Article 8.2
Dispute Settlement

Neither Party shall have recourse to dispute settlement under Chapter 31 (Dispute Settlement) for a matter arising under Section B or C.

Section B
Anti-Dumping and Countervailing Duties

Article 8.3
General Provisions

1. Each Party retains its rights and obligations under Article VI of GATT 1994, the AD Agreement, and the SCM Agreement.
2. Except as otherwise provided in this Chapter, nothing in this Agreement shall confer any additional rights or impose any additional obligations on the Parties with regard to proceedings or measures taken pursuant to Article VI of GATT 1994, the AD Agreement, or the SCM Agreement.

Article 8.4
Transparency

Notification of anti-dumping or countervailing investigation

1. After receipt by a Party's investigating authority of a properly documented application for an anti-dumping investigation or a countervailing investigation with respect to imports of a good originating in the territory of the other Party, the Party shall provide written notice to the other Party of its receipt of the application at the earliest possible opportunity before initiating the investigation.

Consultation before countervailing investigation

2. Before initiating a countervailing investigation, the Party shall also afford the other Party a meeting to consult with its investigating authority regarding the application.

Right of interested parties to be heard

3. Upon request of one or more of the interested parties,¹ the Party's investigating authority shall grant them the possibility to be heard in order to express their views during an anti-dumping investigation or a countervailing investigation, provided that the granting of that request does not prevent the investigation from proceeding expeditiously.

Deficient response to information request

4. If a Party's investigating authority determines that a timely response to a request for information does not comply with the request, the investigating

¹ For the purposes of this Article, "interested parties" shall be defined as per Article 6.11 of the AD Agreement and Article 12.9 of the SCM Agreement.

authority shall inform the interested party that submitted the response of the nature of the deficiency and, to the extent practicable in light of the time limit established to complete the anti-dumping investigation or review, or the countervailing investigation or review, provide that interested party with an opportunity to remedy or explain the deficiency.

5. If, after being informed of a deficient response in accordance with paragraph 4, an interested party submits a further response and the investigating authority finds that the response is not satisfactory, or that the response is not submitted within the applicable time limit, and if the investigating authority disregards all or part of the original and subsequent responses, the investigating authority shall explain in the determination or other written document the reasons for disregarding the information.

Written disclosure of essential facts

6. Consistent with Article 6.9 of the AD Agreement and Article 12.8 of the SCM Agreement, a Party's investigating authority shall ensure, before a final determination is made, full and meaningful disclosure of the essential facts under consideration which form the basis for the decision as to whether to adopt a definitive anti-dumping duty or a definitive countervailing duty. That disclosure shall be made in writing.
7. The full disclosure of the essential facts referred to in paragraph 6 is without prejudice to the requirements on confidentiality referred to in Article 6.5 of the AD Agreement and Article 12.4 of the SCM Agreement. Interested parties shall have a reasonable opportunity to respond to the disclosure in order that their comments can be addressed in any final determination.

**Article 8.5
Lesser Duty**

Before a Party adopts an anti-dumping duty or a countervailing duty in relation to imports of a good originating in the territory of the other Party, the Party's investigating authority shall consider, in accordance with the Party's laws and regulations, whether the amount of the anti-dumping duty shall be the full margin of dumping or a lesser amount, or whether the amount of the countervailing duty shall be the full amount of subsidy or a lesser amount.

**Article 8.6
Public Interest**

To the extent provided for under each Party's laws and regulations, an anti-dumping duty or a countervailing duty shall not be adopted by a Party in relation to imports of a good originating in the territory of the other Party if, on the basis of the information made available during the anti-dumping investigation or the

countervailing investigation, it is concluded that it is not in the public interest to adopt the duty.

Section C
Global Safeguards

Article 8.7
General Provisions

1. Each Party retains its rights and obligations under Article XIX of GATT 1994 and the Safeguards Agreement.
2. Except as otherwise provided in this Section, nothing in this Agreement shall confer any additional rights or impose any additional obligations on the Parties with regard to actions taken pursuant to Article XIX of GATT 1994 and the Safeguards Agreement.

Article 8.8
Transparency

A Party that initiates a safeguard investigation shall provide to the other Party an electronic copy of any notification given to the WTO Committee on Safeguards under Article 12.1 of the Safeguards Agreement.

Section D
Bilateral Safeguards

Article 8.9
Adoption of Bilateral Safeguard

1. If, as a result of customs duty elimination, a good originating in the territory of a Party is being imported into the territory of the other Party in such increased quantities, in absolute terms or relative to domestic production, and under such conditions as to cause serious injury or threat of serious injury to a domestic industry, the other Party may adopt a safeguard provided for in paragraph 2 to the extent necessary to prevent or remedy the serious injury and to facilitate the adjustment of the domestic industry.
2. In accordance with paragraph 1, the importing Party may adopt one of the following safeguards:
 - (a) suspension of any further customs duty elimination in relation to the good; or

- (b) increase in the customs duty on the good to a level that does not exceed the lesser of:
 - (i) the most-favoured-nation applied rate of customs duty in effect at the time the safeguard is taken; or
 - (ii) the most-favoured-nation applied rate of customs duty on the good in effect on the day immediately preceding the date of entry into force of this Agreement.

Article 8.10 Duration and Scope

1. Neither Party shall maintain a bilateral safeguard for more than the period necessary to prevent or remedy serious injury and to facilitate the adjustment of the domestic industry.
2. The period referred to in paragraph 1 shall not exceed two years (including any adoption of the bilateral safeguard on a provisional basis), except that the period may be extended by no more than two years if the competent authority of the Party that maintains the safeguard determines, in conformity with the procedures specified in this Section, the further period to be necessary to prevent or remedy the serious injury and to facilitate the adjustment of the domestic industry and that there is evidence that the industry is adjusting.
3. In order to facilitate adjustment in a situation where the expected duration of a bilateral safeguard is more than one year, the Party that maintains the safeguard shall progressively liberalise it at regular intervals throughout its duration.
4. Neither Party shall adopt a bilateral safeguard measure (including any bilateral safeguard measure adopted on a provisional basis) to a good that has previously been subject to a bilateral safeguard measure or a bilateral safeguard measure adopted on a provisional basis (“the previous measure”) until the longer of the following periods has passed since the previous measure ceased to apply:
 - (a) a year; or
 - (b) a period equivalent to the duration of the previous measure.
5. When a Party ceases to maintain a bilateral safeguard in relation to a good, the customs duty for the good shall be the customs duty that would have been in effect in accordance with Annex 2A (Schedule of Tariff Commitments for Goods) but for the safeguard.

6. Neither Party shall adopt or maintain a bilateral safeguard after the transition period.

Article 8.11
Investigation Procedure

1. A Party shall apply a bilateral safeguard measure only following an investigation by the Party's competent authorities in accordance with the procedures and requirements provided for in Article 3 and Article 4.2 of the Safeguards Agreement, and to this end Article 3 and Article 4.2 of the Safeguards Agreement are incorporated into and made part of this Agreement, *mutatis mutandis*.
2. An investigation shall not exceed one year, but a Party may, in exceptional circumstances, extend the investigation for no more than a further three months. A Party extending an investigation shall notify the other Party in writing of its intention to extend the investigation as soon as possible and, in any event, within one year of the date of initiation of the investigation.

Article 8.12
Notification and Consultation

1. A Party shall provide written notice to the other Party immediately after:
 - (a) initiating an investigation referred to in Article 8.11 (Investigation Procedure) relating to serious injury or threat of serious injury;
 - (b) making a finding of serious injury or threat of serious injury caused by increased imports of a good originating in the territory of the other Party as a result of customs duty elimination in relation to the good;
 - (c) taking a decision to adopt or maintain a bilateral safeguard; and
 - (d) taking a decision to modify a bilateral safeguard for progressive liberalisation.
2. The Party providing a written notice referred to in paragraph 1 shall provide the other Party with all pertinent information, which shall include:
 - (a) in the written notice referred to in subparagraph 1(a), the reason for the initiation of the investigation, a precise description of the good subject to the investigation (including its subheading in the Harmonized System), the importation period subject to the investigation, and the date of initiation of the investigation; and

- (b) in the written notice referred to in subparagraphs 1(b) to subparagraph 1(d), the evidence of the serious injury or the threat of serious injury caused by the increased imports of the good as a result of customs duty elimination, a precise description of the good subject to the proposed bilateral safeguard (including its subheading in the Harmonized System), a precise description of the bilateral safeguard, and, if applicable, the proposed date of the adoption, extension, or modification of the bilateral safeguard, its expected duration, and the timetable for the progressive liberalisation of the safeguard.
3. On request of the Party whose good is subject to a bilateral safeguard proceeding under this Chapter, the Party that is conducting the proceeding shall provide adequate opportunity for prior consultations with the requesting Party, with a view to:
- (a) reviewing a written notification provided under paragraph 1, including any public notice or report that the competent investigating authority has issued in connection with the proceeding;
 - (b) exchanging views on the proposed or bilateral safeguard measure; and
 - (c) reaching an understanding on compensation as set out in Article 8.14 (Compensation).

Article 8.13
Provisional Adoption of Bilateral Safeguard

1. In critical circumstances, a Party may adopt a bilateral safeguard on a provisional basis if:
- (a) delay would cause damage to a domestic industry that would be difficult to repair; and
 - (b) the Party's competent authority makes a preliminary determination after finding clear evidence that imports of a good originating in the territory of the other Party have increased as the result of customs duty elimination under this Agreement in relation to the good, and that those imports constitute a cause of serious injury or threat of serious injury.
2. A Party taking a decision to adopt a bilateral safeguard on a provisional basis shall immediately provide written notice of its decision to the other Party before the provisional bilateral safeguard is applied. Consultation between the Parties on the adoption of the safeguard on a provisional basis shall be initiated immediately after the safeguard is adopted.

3. A bilateral safeguard adopted on a provisional basis shall not be maintained for more than 200 days, during which time the Party shall comply with Article 8.11 (Investigation Procedure).
4. The increase in customs duty paid as a result of the adoption of the bilateral safeguard on a provisional basis shall be promptly refunded if the Party's competent authority, in the investigation referred to in paragraph 1 of Article 8.11 (Investigation Procedure), does not determine that the increase in imports of the good subject to the safeguard has caused serious injury or threat of serious injury.

Article 8.14 Compensation

1. A Party adopting a bilateral safeguard shall consult with the other Party in order to mutually agree on appropriate trade liberalising compensation in the form of concessions having substantially equivalent trade effect. The Party shall provide an opportunity for those consultations no later than 30 days after the adoption or the extension of the bilateral safeguard.
2. If the consultations under paragraph 1 do not result in the Parties agreeing on trade liberalising compensation no later than 30 days after consultations begin, the other Party may suspend substantially equivalent concessions to the trade of the Party adopting the bilateral safeguard.
3. The obligation to provide compensation under paragraph 1 and the right to suspend concessions under paragraph 2 shall not apply after the cessation of the bilateral safeguard.

Article 8.15 Non-Cumulation

Neither Party shall adopt or maintain in relation to the same good at the same time:

- (a) a bilateral safeguard (including any bilateral safeguard adopted on a provisional basis);
- (b) a measure under Article XIX of GATT 1994, the Safeguards Agreement, or Article 5 of the *Agreement on Agriculture* in Annex 1A to the WTO Agreement; or
- (c) a product specific safeguard measure set out in Annex 2A (Schedule of Tariff Commitments for Goods).

CHAPTER 9
CROSS-BORDER TRADE IN SERVICES

Article 9.1
Definitions

For the purposes of this Chapter:

“aircraft repair and maintenance services” means those activities when undertaken on an aircraft or a part thereof while the aircraft or part is withdrawn from service and does not include so-called line maintenance;

“airport operation services” means the operation or management, on a fee or contract basis, of airport infrastructure, including terminals, runways, taxiways and aprons, parking facilities, and intra-airport transportation systems. For greater certainty, airport operation services do not include the ownership of, or investment in, airports or airport lands, or any of the functions carried out by a board of directors. Airport operation services do not include air navigation services;

“computer reservation system services” means services provided by computerised systems that contain information about air carriers’ schedules, availability, fares, and fare rules, through which reservations can be made or tickets may be issued;

“cross-border trade in services” or **“cross-border supply of services”** means the supply of a service:

- (a) from the territory of a Party into the territory of the other Party;
- (b) in the territory of a Party to a person of the other Party; or
- (c) by a national of a Party in the territory of the other Party,

but does not include the supply of a service in the territory of a Party by a covered investment;

“enterprise” means an enterprise as defined in Article 1.3 (General Definitions – Initial Provisions and General Definitions), or a branch of that enterprise;

“enterprise of a Party” means:

- (a) an enterprise constituted or organised under the law of that Party or a branch located in the territory of that Party, that carries out substantial business activities in the territory of that Party;¹ or

¹ An enterprise shall be deemed to carry out substantial business activities in the territory of a Party if it has a genuine link to the economy of that Party. As to whether an enterprise has a genuine link

- (b) an enterprise of a non-party owned or controlled by a person of a Party,² if any of its vessels are registered in accordance with the laws and regulations of that Party and flying the flag of that Party, when supplying services using those vessels;

“ground handling services” means the supply, on a fee or contract basis, of the following services: airline representation, administration, and supervision, ground administration and supervision, including load control and communications; passenger handling; baggage handling; ramp services; air cargo and mail handling; fuel and oil handling; flight operations, crew administration and flight planning; aircraft servicing and cleaning; surface transport; and catering services. Ground handling services do not include: self-handling; security; line maintenance; fixed intra-airport transport systems; aircraft repair and maintenance; or the operation or management of essential centralised airport infrastructure, such as baggage handling systems, de-icing facilities, or fuel distribution systems;

“measures of a Party” means measures adopted or maintained by:

- (a) central, regional, or local governments or authorities; or
- (b) non-governmental bodies in the exercise of powers delegated by central, regional, or local governments or authorities;

“selling and marketing of air transport services” means opportunities for the air carrier concerned to sell and market freely its air transport services, including all aspects of marketing such as market research, advertising and distribution. These activities do not include the pricing of air transport services or the applicable conditions;

“service supplied in the exercise of governmental authority” means any service which is supplied neither on a commercial basis nor in competition with one or more service suppliers;

“service supplier of a Party” means a person of a Party that supplies, or seeks to supply, a service; and

“specialty air services” means a specialised commercial operation using an aircraft whose primary purpose is not the transportation of goods or passengers, such as aerial fire fighting, aerial advertising, flight training, sightseeing, spraying,

to the economy of a Party, this should be established by an overall examination, on a case-by-case basis, of the relevant circumstances. These circumstances may include whether the enterprise:

- (a) has a continuous physical presence, including through ownership or rental of premises, in the territory of that Party;
- (b) has its central administration in the territory of that Party;
- (c) employs staff in the territory of that Party; and
- (d) generates turnover and pays taxes in the territory of that Party.

² For the avoidance of doubt, “person of a Party” in this subparagraph means a national or an “enterprise of a Party” as defined in subparagraph (a).

surveying, mapping, photography, parachute jumping, glider towing, helicopter-lift for logging and construction, and other airborne agricultural, industrial, and inspection services.

Article 9.2 Objectives

The objectives of this Chapter are to:

- (a) facilitate the expansion of cross-border trade in services on a mutually advantageous basis;
- (b) improve the efficiency and transparency of the Parties' respective services sectors and competitiveness of their export trade; and
- (c) work toward progressive liberalisation,

while recognising the right of each Party to regulate and introduce new regulations, and to provide and fund public services, in a manner that gives due respect to government policy objectives.

Article 9.3 Scope

1. This Chapter shall apply to measures of a Party affecting cross-border trade in services by service suppliers of the other Party. Those measures include measures affecting:
 - (a) the production, distribution, marketing, sale, or delivery of a service;
 - (b) the purchase or use of, or payment for, a service;
 - (c) the access to and use of, in connection with the supply of a service, services which are required by a Party to be offered to the public generally;
 - (d) the presence in a Party's territory of a service supplier of the other Party; and
 - (e) the provision of a bond or other form of financial security as a condition for the supply of a service.
2. In addition to paragraph 1:

- (a) Annex 9A (Professional Services and Recognition of Professional Qualifications) shall also apply to measures of a Party affecting the supply of professional services, including by a covered investment;
 - (b) Annex 9B (Express Delivery Services) shall also apply to measures of a Party affecting the supply of express delivery services, including by a covered investment; and
 - (c) Annex 9C (International Maritime Transport Services) shall also apply to measures of a Party affecting the supply of international maritime transport services.
3. This Chapter shall not apply to:
- (a) financial services as defined in Article 11.1 (Definitions – Financial Services);
 - (b) government procurement;
 - (c) services supplied in the exercise of governmental authority;
 - (d) subsidies or grants provided by a Party, including government-supported loans, guarantees, and insurance, except as provided for in Article 9.10 (Subsidies); or
 - (e) audio-visual services.
4. This Chapter shall not impose any obligation on a Party with respect to a national of the other Party who seeks access to its employment market or who is employed on a permanent basis in its territory, and does not confer any right on that national with respect to that access or employment.³
5. This Chapter shall not apply to air services, including domestic and international air transportation services, whether scheduled or non-scheduled, or to related services in support of air services, other than the following:
- (a) aircraft repair and maintenance services;
 - (b) the selling and marketing of air transport services;
 - (c) computer reservation system services;
 - (d) specialty air services;⁴

³ For greater certainty, this Chapter shall not apply to measures regarding citizenship, nationality, or residence on a permanent basis.

⁴ Subject to compliance with the Parties' respective laws and regulations governing the admission of aircraft to, departure from, and operation within, their territory.

- (e) airport operation services; and
 - (f) ground handling services.
6. If the Annex on Air Transport Services of GATS is amended, the Parties shall conduct a review for the purpose of discussing appropriate amendments to this Agreement, in accordance with Article 33.3 (Amendments – Final Provisions).
7. In the event of any inconsistency between this Chapter and a bilateral, plurilateral, or multilateral air services agreement to which both Parties are party, the air services agreement shall prevail in determining the rights and obligations of the Parties.
8. If the Parties have the same obligations under this Agreement and a bilateral, plurilateral, or multilateral air services agreement, a Party may invoke the dispute settlement procedures of this Agreement only after any dispute settlement procedures in the other agreement have been exhausted.

Article 9.4 Market Access

Neither Party shall adopt or maintain, either on the basis of a regional sub-division or on the basis of its entire territory, a measure that:

- (a) imposes a limitation on:
 - (i) the number of service suppliers whether in the form of numerical quotas, monopolies, exclusive service suppliers, or the requirement of an economic needs test;
 - (ii) the total value of service transactions or assets in the form of numerical quotas or the requirement of an economic needs test; or
 - (iii) the total number of service operations or on the total quantity of service output expressed in terms of designated numerical units in the form of quotas or the requirement of an economic needs test;⁵ or
- (b) restricts or requires a specific type of legal entity or joint venture through which a service supplier may supply a service.

⁵ Subparagraph (a)(iii) shall not cover measures of a Party which limit inputs for the supply of services.

Article 9.5
National Treatment

1. Each Party shall accord to services and service suppliers of the other Party treatment no less favourable than that it accords to its own like services and service suppliers.⁶
2. A Party may meet the requirement of paragraph 1 by according to services and service suppliers of the other Party, either formally identical treatment or formally different treatment to that it accords to its own like services and service suppliers.
3. Formally identical or formally different treatment shall be considered to be less favourable if it modifies the conditions of competition in favour of services or service suppliers of the Party compared to like services or service suppliers of the other Party.

Article 9.6
Most-Favoured-Nation Treatment

Each Party shall accord to services and service suppliers of the other Party treatment no less favourable than that it accords to like services and service suppliers of a non-party.⁷

Article 9.7
Local Presence

Neither Party shall require a service supplier of the other Party to establish or maintain a representative office or any form of enterprise, or to be resident, in its territory as a condition for the cross-border supply of a service.

Article 9.8
Non-Conforming Measures

1. Articles 9.4 (Market Access) to Article 9.7 (Local Presence) shall not apply to:
 - (a) any existing non-conforming measure that is maintained by a Party at:

⁶ Obligations assumed under this Article shall not be construed to require any Party to compensate for any inherent competitive disadvantages which result from the foreign character of the relevant services or service suppliers.

⁷ For greater certainty, this paragraph does not cover treatment accorded by the United Kingdom to services and service suppliers of territories for whose international relations the United Kingdom is responsible.

- (i) the central or regional level of government, as set out by that Party in its Schedule to Annex I (Cross-Border Trade in Services and Investment Non-Conforming Measures); or
 - (ii) a local level of government;
 - (b) the continuation or prompt renewal of any non-conforming measure referred to in subparagraph (a); or
 - (c) an amendment to any non-conforming measure referred to in subparagraph (a) to the extent that the amendment does not decrease the conformity of the measure, as it existed immediately before the amendment, with Articles 9.4 (Market Access) to Article 9.7 (Local Presence).
2. Articles 9.4 (Market Access) to Article 9.7 (Local Presence) shall not apply to any measure of a Party with respect to sectors, sub-sectors, or activities, as set out by that Party in its Schedule to Annex II (Cross-Border Trade in Services and Investment Non-Conforming Measures).

Article 9.9 **Payments and Transfers**

1. Each Party shall permit all transfers and payments that relate to the cross-border supply of services to be made freely and without delay into and out of its territory.
2. Each Party shall permit transfers and payments that relate to the cross-border supply of services to be made in a freely usable currency at the market rate of exchange that prevails at the time of transfer.
3. Notwithstanding paragraphs 1 and 2, a Party may prevent or delay a transfer or payment through the equitable, non-discriminatory, and good faith application of its law that relates to:
 - (a) bankruptcy, insolvency, or the protection of the rights of creditors;
 - (b) issuing, trading, or dealing in securities, futures, or derivatives;
 - (c) criminal or penal offences;
 - (d) financial reporting or record keeping of transfers when necessary to assist law enforcement or financial regulatory authorities;
 - (e) ensuring compliance with orders or judgments in judicial or administrative proceedings; or

- (f) social security, public retirement, or compulsory savings schemes.

Article 9.10 Subsidies

Notwithstanding subparagraph 3(d) of Article 9.3 (Scope):

- (a) the Parties shall review the issue of disciplines on subsidies related to cross-border trade in services in the light of any disciplines agreed under Article XV of GATS, with a view to the incorporation of those disciplines into this Agreement, in accordance with Article 33.3 (Amendments – Final Provisions); and
- (b) a Party which considers that it is adversely affected by a subsidy of the other Party related to cross-border trade in services may request consultations on those matters. The Parties shall subsequently enter into such consultations.

Article 9.11 Denial of Benefits

A Party may deny the benefits of this Chapter to a service supplier of the other Party that is an enterprise of that Party and to services of that service supplier if:

- (a) a non-party or a person of a non-party owns or controls the enterprise; and
- (b) the denying Party adopts or maintains a measure with respect to the non-party or the person of the non-party which prohibits transactions with the enterprise or which would be violated or circumvented if the benefits of this Chapter were accorded to the enterprise or to services of that enterprise.

Article 9.12 Recognition

1. For the purposes of the fulfilment, in whole or in part, of a Party's standards or criteria for the authorisation, licensing, or certification of service suppliers, and subject to the requirements of paragraph 4, the Party may recognise the education or experience obtained, requirements met, or licences or certifications granted, in the territory of a non-party. That recognition, which may be achieved through harmonisation or otherwise, may be based on an

agreement or arrangement with the non-party concerned, or may be accorded autonomously.

2. If a Party recognises, autonomously or by agreement or arrangement, the education or experience obtained, requirements met, or licences or certifications granted, in the territory of a non-party, nothing in Article 9.6 (Most-Favoured-Nation Treatment) shall be construed to require the Party to accord recognition to the education or experience obtained, requirements met, or licences or certifications granted, in the territory of the other Party.
3. If a Party is a party to an agreement or arrangement of the type referred to in paragraph 1, whether existing or future, the Party shall afford adequate opportunity to the other Party, on request, to negotiate its accession to that agreement or arrangement, or to negotiate a comparable agreement or arrangement. If a Party accords recognition of the type referred to in paragraph 1 autonomously, the Party shall afford adequate opportunity to the other Party to demonstrate that education or experience obtained, requirements met, or licences or certifications granted in that other Party's territory should be recognised.
4. Neither Party shall accord recognition in a manner that would constitute a means of discrimination between the other Party and a non-party in the application of its standards or criteria for the authorisation, licensing, or certification of service suppliers, or a disguised restriction on trade in services.

Article 9.13 Development Cooperation

1. Recognising the role that trade in services can play in economic development and poverty reduction, the Parties may engage in cooperative activities to support the participation of developing countries in trade in services.
2. Cooperative activities may include:
 - (a) participating actively in international fora in order to support the participation of developing countries in trade in services;
 - (b) sharing information and experiences and identifying best practices relevant to supporting that participation of developing countries in trade in services; and
 - (c) any other form of cooperation or activities as may be agreed between the Parties.

Article 9.14
Services and Investment Sub-Committee

1. The Services and Investment Sub-Committee, established under Article 30.9 (Sub-Committees – Institutional Provisions), shall be composed of government representatives of each Party.
2. The Sub-Committee shall:
 - (a) review and monitor the implementation and operation of this Chapter and Chapters 10 (Domestic Regulation) to Chapter 15 (Digital Trade);
 - (b) consider ways to further enhance trade and investment between the Parties, including through discussing future amendments to each Party’s Schedules to Annex I (Cross-Border Trade in Services and Investment Non-Conforming Measures), Annex II (Cross-Border Trade in Services and Investment Non-Conforming Measures), Annex III (Financial Services Non-Conforming Measures), and Annex 13A (Schedule of Commitments for Temporary Entry of Business Persons); and
 - (c) facilitate the exchange of information between the Parties in relation to the Chapters referred to in subparagraph (a).
3. The Sub-Committee may:
 - (a) make recommendations, or refer matters, to the Joint Committee;
 - (b) refer matters to any working group or any other subsidiary body related to the Chapters referred to in subparagraph 2(a); and
 - (c) consider any other matter related to the Chapters referred to in subparagraph 2(a), including matters referred to it by any working group or any other subsidiary body, or as directed by the Joint Committee.
4. The Sub-Committee shall meet one year after the date of entry into force of this Agreement, and thereafter as agreed by the Parties.
5. The Sub-Committee shall be co-chaired by representatives of each Party and hosted alternatively.
6. The Sub-committee shall report to the Joint Committee with respect to its activities.
7. All decisions and reports of the Sub-Committee shall be made by mutual agreement.

ANNEX 9A

PROFESSIONAL SERVICES AND RECOGNITION OF PROFESSIONAL QUALIFICATIONS

Article 9A.1 Definitions

For the purposes of this Annex:

“legal arbitration, conciliation, and mediation services” means the preparation of documents to be submitted to, the preparation for and appearance before, an arbitrator, conciliator, or mediator in any dispute involving the application and interpretation of law.¹ It does not include arbitration, conciliation, and mediation services in disputes not involving the application and interpretation of law which fall under services incidental to management consulting. It also does not include acting as an arbitrator, conciliator, or mediator; and

“professional qualifications” means qualifications attested by evidence of formal qualifications or professional experience.

Article 9A.2 Scope

This Annex applies to measures of a Party affecting the supply of professional services, including by a covered investment.

Article 9A.3 Recognition of Professional Qualifications

1. If access to or pursuit of a regulated profession² in the jurisdiction of the other Party is contingent upon possession of specific professional qualifications, that Party shall encourage, as appropriate, its relevant bodies to establish and operate systems for recognition of professional qualifications obtained in the other Party’s jurisdiction.
2. Nothing in paragraph 1 shall prevent a Party, or a relevant body of a Party, from:
 - (a) negotiating mutual recognition arrangements; or

¹ As a sub-category, international legal arbitration, conciliation, or mediation services refers to the same services when the dispute involves parties from two or more countries.

² “regulated profession” means a profession, the practice of which, including the use of a title or designation, is subject to the possession of specific professional qualifications by virtue of a measure of a Party.

- (b) requiring that natural persons meet additional conditions that apply to the practice of a particular profession in that Party.
3. Each Party shall encourage its relevant bodies to take into account, as appropriate, agreements that relate to professional services in the development of systems for the recognition of professional qualifications.

Article 9A.4 Temporary or Project-Specific Licensing

A Party may consider, if feasible, taking steps to encourage its relevant bodies to consider implementing procedures for the temporary or project-specific licensing of professional service suppliers of the other Party. Those procedures should not operate to prevent a professional service supplier from gaining a local licence once that supplier satisfies the applicable local licensing requirements.

Article 9A.5 Dialogues on Professional Qualifications or Facilitation of Licensing Procedures

1. Each Party shall endeavour to identify professional services in respect of which a mutual interest exists in establishing dialogues on professional qualifications or facilitation of licensing procedures. To this end, a Party may consult any of its relevant bodies that it deems appropriate.
2. Where mutual interest is identified, each Party shall encourage its relevant bodies that it deems appropriate and that are responsible for the respective areas of mutual interest, to establish dialogues with the relevant bodies of the other Party on professional qualifications or facilitation of licensing procedures.
3. These dialogues may consider any appropriate means for achieving progress, including mutual recognition arrangements or other mechanisms.

Article 9A.6 Architectural Services

If, pursuant to paragraphs 1 and 2 of Article 9A.5 (Dialogues on Professional Qualifications or Facilitation of Licensing Procedures), a dialogue is established between the relevant bodies of the Parties responsible for regulating the architecture profession, each Party shall encourage those bodies to discuss the potential inclusion of sustainability skills³ as a requirement for recognition.

³ Sustainability skills may include, among others, the study of sustainable design or energy efficiency in the initial training or continuous professional development of architects.

Article 9A.7
Legal Services

1. Nothing in paragraphs 2 to 4 shall affect the right of a Party to regulate and supervise the supply of legal services, referred to in paragraph 2, in a non-discriminatory manner.
2. Paragraph 3 applies to measures of a Party affecting the supply of legal advisory services and legal arbitration, conciliation, and mediation services in relation to:
 - (a) the law of the other Party;
 - (b) other foreign law to the extent the lawyer of the other Party is qualified to practise that law (and not being the law of the host Party); or
 - (c) international law.
3. A host Party shall:
 - (a) allow a national of the other Party, who is professionally qualified and authorised in the other Party, to practise as a lawyer to supply services referred to in paragraph 2, without having to requalify, or be authorised to practise, as a domestic (host Party) lawyer; and
 - (b) not impose disproportionately complex or burdensome administrative or regulatory conditions on, or for, the supply of these services by persons referred to in subparagraph (a).
4. Paragraph 3 shall not include the supply of:
 - (a) legal representation services in matters or proceedings before administrative agencies, the courts, or other duly constituted official tribunals of a Party;
 - (b) legal advisory and legal authorisation, documentation, and certification services supplied by legal professionals entrusted with public functions, such as notaries, and services supplied by bailiffs; or
 - (c) services supplied by patent or trademark attorneys.

Article 9A.8
Legal Services Regulatory Dialogue

1. The Parties recognise that legal services play an essential role in facilitating trade and investment and in promoting economic growth and business confidence.
2. The Parties shall establish a Legal Services Regulatory Dialogue (“Dialogue”) composed of representatives from the legal professions of each Party, including from the relevant bodies in each Party.
3. The objectives of the Dialogue are to:
 - (a) consider any matters affecting the requalification of lawyers of one Party seeking admission to practise in the other Party. Issues in scope for consideration include:
 - (i) academic pre-requisites and additional practical legal training, particularly for experienced lawyers;
 - (ii) requirements for post-qualification supervision;
 - (iii) the feasibility of recognising legal professional qualifications obtained in one Party without the requirement for an aptitude examination or adaptation period to be undertaken in the other Party; and
 - (iv) timeframes for requalification and admission to practise law;
 - (b) share expertise on matters affecting the types of business structures through which lawyers and enterprises of one Party may establish and supply legal services in the other Party, including limited liability partnerships; and
 - (c) share information and knowledge on other regulatory matters affecting the legal profession, including on licensing and standards, joint partnerships, and on wider issues affecting the trade in legal services between the Parties.
4. The Parties shall encourage the Dialogue to meet within two years of the date of entry into force of this Agreement, and thereafter as determined by the Dialogue.
5. The Parties shall encourage the Dialogue to provide the Professional Services Working Group (“Working Group”) with a report on the progress of objectives set out in paragraph 3 and subsequently provide, if requested, updates on any discussions within the Dialogue.

Article 9A.9
Professional Services Working Group

1. The Working Group, established under Article 30.10 (Working Groups – Institutional Provisions), shall be composed of representatives of each Party.
2. The Working Group may invite, as appropriate, relevant experts, including representatives of relevant bodies, to attend meetings.
3. The Working Group may:
 - (a) review and monitor the implementation and operation of this Annex, including with regard to the measures adopted by a Party pursuant to it, and with a view to identifying areas for improvement;
 - (b) exchange information, and facilitate the exchange of information between relevant bodies, on any matters relating to this Annex, including sharing best practices;
 - (c) make recommendations on best practices to the Services and Investment Sub-Committee (“Sub-Committee”); and
 - (d) consider any other issues relating to this Annex including those referred to it by the Sub-Committee or by the Joint Committee, and refer matters to the Sub-Committee, as appropriate.
4. The Working Group shall report to the Sub-Committee.
5. The Working Group shall meet two years after the date of entry into force of this Agreement, and thereafter as agreed by the Parties.

ANNEX 9B

EXPRESS DELIVERY SERVICES

Article 9B.1 Definitions

For the purposes of this Annex:

“express delivery services” means the collection, sorting, transport, and delivery of documents, printed matter, parcels, goods, or other items, on an expedited basis, while tracking and maintaining control of these items throughout the supply of the service. Express delivery services do not include air transport services, services supplied in the exercise of governmental authority, or maritime transport services;¹

“postal monopoly” means a measure of a Party making a postal operator within the Party’s territory the exclusive supplier of specified collection, transport, and delivery services; and

“universal service” means the permanent supply of a delivery service of specified quality at all points in the territory of a Party at affordable prices for all users.

Article 9B.2 Scope

1. A Party that allows a postal monopoly shall define the scope of the monopoly on the basis of objective criteria, including quantitative criteria, such as price or weight thresholds.
2. Each Party has the right to define the kind of universal service obligation it wishes to adopt or maintain. A Party that maintains a universal service obligation shall administer it in a transparent, non-discriminatory, and impartial manner with regard to all service suppliers subject to the obligation.

Article 9B.3 Obligations

1. Neither Party shall allow a supplier of services covered by a postal monopoly or a universal service obligation to cross-subsidise its own, or any other competitive supplier’s, express delivery services with revenues derived from the monopoly postal services or the universal service obligation.

¹ For greater certainty, express delivery services does not include:

- (a) for New Zealand, priority domestic mail services;
- (b) for the United Kingdom, services subject to a universal service obligation.

2. Each Party shall ensure that any supplier of services covered by a postal monopoly does not abuse its monopoly position to act in the Party's territory in a manner inconsistent with the Party's commitments under Article 9.4 (Market Access – Cross-Border Trade in Services), Article 9.5 (National Treatment – Cross-Border Trade in Services), Article 14.5 (Market Access – Investment), or Article 14.6 (National Treatment – Investment), with respect to the supply of express delivery services.²
3. Neither Party shall:
 - (a) require an express delivery service supplier of the other Party, as a condition of authorisation or licensing, to supply a universal service; or
 - (b) assess fees or other charges exclusively on express delivery service suppliers for the purpose of funding the supply of another delivery service.³
4. Each Party shall ensure that any authority responsible for regulating express delivery services is not accountable to any supplier of express delivery services, and that the decisions and procedures that the authority adopts are impartial, non-discriminatory, and transparent with respect to all express delivery service suppliers in its territory.

² For greater certainty, a supplier of services covered by a postal monopoly that exercises a right or privilege incidental to, or associated with, its monopoly position in a manner that is consistent with the Party's commitments listed in this paragraph, with respect to express delivery services, is not acting in a manner inconsistent with this paragraph.

³ This paragraph shall not be construed to prevent a Party from imposing non-discriminatory fees on delivery service suppliers on the basis of objective and reasonable criteria, or from assessing fees or other charges on the express delivery services of its own supplier of services covered by a postal monopoly.

ANNEX 9C

INTERNATIONAL MARITIME TRANSPORT SERVICES

Article 9C.1 Definitions

For the purposes of this Annex:

“container station and depot services” means activities consisting of storing, stuffing, stripping, or repairing of containers and making containers available for shipment, whether in port areas or inland;

“customs clearance services” means the carrying out, on a fee or contract basis, of customs formalities concerning import, export, or through transport of cargo, irrespective of whether these services are the main or secondary activity of the service supplier;

“door-to-door or multimodal transport operations” means the transport of cargo using more than one mode of transport, involving an international sea-leg, under a single transport document;

“feeder services” means the pre and onward transportation by sea of international cargo, including containerised, break bulk, and dry or liquid bulk cargo, between ports located in the territory of a Party, provided that the international cargo should be “en route”, that is, directed to a destination, or coming from a port of shipment, outside the territory of that Party;

“international cargo” means cargo transported by seagoing vessels between a port of a Party and a port of the other Party or of a non-party;

“international maritime transport services” means the transport of passengers or cargo by seagoing vessels between a port of a Party and a port of the other Party or of a non-party and includes the direct contracting with suppliers of other transport services, with a view to covering door-to-door or multimodal transport operations, but not the supply of those other transport services;

“international maritime transport services supplier” means a services supplier that seeks to supply, or supplies, international maritime transport services;

“maritime agency services” means the representation, within a given geographic area, as an agent of the business interests of one or more shipping lines or shipping companies, for the following purposes:

- (a) marketing and sales of maritime transport and related services, from quotation to invoicing, issuance of bills of lading on behalf of the shipping lines or shipping companies, acquisition and resale of the

necessary related services, preparation of documentation, and provision of business information; and

- (b) acting on behalf of the shipping lines or shipping companies organising the call of the vessel or taking over cargo when required;

“maritime auxiliary services” means maritime cargo handling services, customs clearance services, container station and depot services, maritime agency services, maritime freight forwarding services, and storage and warehousing services;

“maritime cargo handling services” means the performance, organisation, and supervision of:

- (a) the loading or discharging of cargo to or from a vessel;
- (b) the lashing or unlashng of cargo; and
- (c) the reception or delivery and safekeeping of cargo before shipment or after discharge,

by stevedoring or terminal operator companies, but does not include work performed by dock labour, when this workforce is organised independently of stevedoring or terminal operator companies;

“maritime freight forwarding services” means the organising and monitoring of shipments on behalf of shippers, through the supply of services, including the arrangement of transport and related services, consolidation and packing of cargo, preparation of documentation, and provision of business information; and

“storage and warehousing services” means storage services of frozen or refrigerated goods, bulk storage services of liquids or gases, and other storage or warehousing services.

Article 9C.2

Scope

This Annex shall apply to measures of a Party affecting the supply of international maritime transport services.

Article 9C.3

Obligations

1. Each Party shall:
 - (a) accord to vessels supplying an international maritime transport service and flying the flag of the other Party, and international

maritime transport services suppliers of the other Party, treatment no less favourable than that accorded by that Party to its own like vessels or like international maritime transport services suppliers, or to like vessels or like international maritime transport services suppliers of a non-party, with regard to:

- (i) access to ports;
- (ii) the use of port infrastructure and services of ports, such as pilotage, towing and tug assistance, provisioning, fuelling and watering, garbage collecting and ballast waste disposal, port captain's services, navigation aids, emergency repair facilities, anchorage, berth, berthing and unberthing services, and shore-based operational services essential to ship operations, including communications, water, and electrical supplies;
- (iii) the use of maritime auxiliary services;
- (iv) access to customs facilities; and
- (v) the assignment of berths and facilities for loading and unloading,

including related fees and charges;

- (b) permit vessels supplying an international maritime transport service and flying the flag of the other Party, and international maritime transport services suppliers of the other Party, to reposition owned or leased empty containers, that are not being carried as cargo against payment, between ports of that Party, subject to the authorisation by the competent authority where applicable; and

- (c) permit:

- (i) vessels flying the flag of the other Party; and
- (ii) international maritime transport services suppliers of the other Party,

to provide feeder services between ports of that Party, subject to the authorisation by the competent authority where applicable.

- 2. Paragraph 1 shall not apply to a measure to the extent that the measure is not subject to an obligation in Chapter 9 (Cross-Border Trade in Services) or Chapter 14 (Investment) by reason of Article 9.8 (Non-Conforming

Measures – Cross-Border Trade in Services) and Article 14.10 (Non-Conforming Measures – Investment).

3. Neither Party shall:
 - (a) adopt or maintain a cargo-sharing arrangement with non-parties concerning maritime transport services, including dry and liquid bulk and liner trade; or
 - (b) adopt or maintain a measure that requires all or part of any international cargo to be transported exclusively by vessels registered in that Party or owned or controlled by nationals of that Party.

CHAPTER 10
DOMESTIC REGULATION

Article 10.1
Definitions

For the purposes of this Chapter:

“authorisation” means the permission to carry out any of the activities referred to in subparagraphs 1(a) and 1(b) of Article 10.2 (Scope), resulting from a procedure to which a person of a Party, as defined in Article 9.1 (Definitions – Cross-Border Trade in Services), must adhere in order to demonstrate compliance with licensing requirements, qualification requirements, or technical standards;

“competent authority” means a central, regional, or local government or authority, or non-governmental body in the exercise of powers delegated by central, regional, or local governments or authorities, which is entitled to take a decision concerning the authorisation; and

“economic activity” means any activity of an industrial, commercial, or professional character or activities of craftsmen, including the supply of services, except for activities performed in the exercise of governmental authority as defined in Article 14.2 (Definitions – Investment).

Article 10.2
Scope

1. This Chapter shall apply to measures of a Party relating to licensing requirements and procedures, qualification requirements and procedures, and technical standards affecting:
 - (a) cross-border trade in services by service suppliers of the other Party as defined in Article 9.1 (Definitions – Cross-Border Trade in Services); and
 - (b) the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of a covered investment in the form of an enterprise, as these terms are defined in Article 14.2 (Definitions – Investment), for the pursuit of the relevant economic activity.

As far as measures relating to technical standards are concerned, this Chapter shall only apply to those measures affecting trade in services.

2. This Chapter shall not apply to services or measures of a Party that are excluded from the scope of:
 - (a) Chapter 9 (Cross-Border Trade in Services) pursuant to paragraphs 3 to 5 of Article 9.3 (Scope – Cross-Border Trade in Services); or
 - (b) Chapter 14 (Investment) pursuant to paragraphs 3 and 5 of Article 14.3 (Scope – Investment).
3. This Chapter shall not apply to licensing requirements and procedures, qualification requirements and procedures, and technical standards pursuant to a measure:
 - (a) to the extent that the measure is not subject to Article 9.4 (Market Access – Cross-Border Trade in Services), Article 9.5 (National Treatment – Cross-Border Trade in Services), or Article 9.7 (Local Presence – Cross-Border Trade in Services) and is referred to in subparagraphs 1(a) to 1(c) of Article 9.8 (Non-Conforming Measures – Cross-Border Trade in Services); or to Article 14.5 (Market Access – Investment) or Article 14.6 (National Treatment – Investment) and is referred to in subparagraphs 1(a) to 1(c) of Article 14.10 (Non-Conforming Measures – Investment); or
 - (b) is referred to in paragraph 2 of Article 9.8 (Non-Conforming Measures – Cross-Border Trade in Services) or paragraph 2 of Article 14.10 (Non-Conforming Measures – Investment).
4. The Parties recognise their respective right to regulate and to introduce new regulation in order to meet government policy objectives.

Article 10.3
Administration of Measures of General Application

Each Party shall ensure that all measures of general application affecting trade in services or the pursuit of an economic activity are administered in a reasonable, objective, and impartial manner.

Article 10.4
Development of Measures

If a Party adopts or maintains a measure relating to authorisation, it shall ensure that:

- (a) requirements which must be met in order to obtain, maintain, or renew an authorisation preclude a competent authority from exercising its power of assessment in an arbitrary manner and are:

- (i) based on objective and transparent criteria;¹
 - (ii) clear and unambiguous;
 - (iii) impartial;
 - (iv) made public in advance; and
 - (v) easily accessible;
- (b) the procedures are impartial, accessible to all applicants, and adequate for applicants to demonstrate whether they meet the requirements, where those requirements exist;
- (c) the procedures do not in themselves prevent the fulfilment of requirements; and
- (d) those measures do not discriminate between men and women.²

Article 10.5 **Submission of Applications**

If a Party requires authorisation, it shall, to the extent practicable, ensure that its competent authorities avoid requiring an applicant to approach more than one competent authority for each application for authorisation, recognising that if an activity for which authorisation is requested is within the jurisdiction of multiple competent authorities, multiple applications for authorisation may be required.

Article 10.6 **Application Timeframes**

If a Party requires authorisation, it shall ensure that its competent authorities, to the extent practicable, permit submission of an application at any time throughout the year. If a specific time period for applying exists, the Party shall ensure that the competent authorities allow a reasonable period for the submission of an application.

¹ Such criteria may include competence and the ability to supply a service or pursue an economic activity, including to do so in a manner consistent with the Party's regulatory requirements, such as health and environmental requirements. Competent authorities may assess the weight to be given to each criterion.

² Differential treatment that is reasonable and objective, and aims to achieve a legitimate purpose, and adoption by the Parties of temporary special measures aimed at accelerating *de facto* equality between men and women, shall not be considered discrimination for the purposes of this subparagraph.

Article 10.7
Electronic Applications and Acceptance of Copies

If a Party requires authorisation, it shall ensure that its competent authorities:

- (a) to the extent practicable, provide for applications to be completed by electronic means, including from within the territory of the other Party; and
- (b) accept copies of documents authenticated in accordance with the Party's domestic law in place of original documents unless the competent authorities require original documents to protect the integrity of the authorisation process.

Article 10.8
Processing of Applications

1. If a Party requires authorisation, it shall ensure that its competent authorities:

- (a) to the extent practicable, publish in advance an indicative timeframe for processing an application;
- (b) confirm in writing³ that an application has been received and, at the request of the applicant, provide without undue delay information concerning the status of the application;
- (c) ascertain without undue delay the completeness of an application for processing under the Party's laws and regulations;
- (d) if the competent authorities consider an application complete for processing under the Party's laws and regulations, within a reasonable period of time after the submission of the application, ensure that:
 - (i) the processing of the application is completed; and
 - (ii) the applicant is informed in writing of the decision concerning the application;⁴
- (e) if the competent authorities consider an application incomplete for processing under the Party's laws and regulations, within a reasonable period of time:

³ References in subparagraphs (b) and (d) to "in writing" includes in electronic format.

⁴ Competent authorities may meet this requirement by informing an applicant in advance, in writing, including through a published measure, that lack of response after a specified period of time from the date of submission of an application indicates acceptance of the application.

- (i) inform the applicant that the application is incomplete;
- (ii) at the request of the applicant, identify the additional information required to complete the application and provide guidance to the applicant to assist them in completing an application correctly; and
- (iii) provide the applicant with the opportunity⁵ to correct deficiencies,

however, if none of the above is practicable, and the application is rejected due to incompleteness, competent authorities shall ensure that they inform the applicant within a reasonable period of time; and

- (f) if an application is rejected, to the extent possible, either upon their own initiative or upon request of the applicant, inform the applicant in writing and without delay of the reasons for rejection and the procedures for resubmission of an application. An applicant should not be prevented from submitting another application⁶ solely on the basis of a previously rejected application.

2. Each Party shall ensure that:

- (a) its competent authority grants an authorisation as soon as it determines that the conditions for authorisation have been met; and
- (b) once granted by a competent authority, an authorisation enters into effect without undue delay, subject to the applicable terms and conditions.⁷

Article 10.9

Fees

Each Party shall ensure that the authorisation fees charged by its competent authorities are reasonable, transparent, based on authority set out in a measure, made public in advance, payable by electronic means, and do not in themselves restrict the supply of the relevant service or pursuit of the relevant economic activity.⁸

⁵ This opportunity does not require a competent authority to provide extensions of deadlines.

⁶ Competent authorities may require that the content of such an application has been revised.

⁷ Competent authorities are not responsible for delays due to reasons outside their competence.

⁸ Authorisation fees do not include fees for the use of natural resources, payments for auction, tendering or other non-discriminatory means of awarding concessions, or mandated contributions to universal service provision.

Article 10.10
Examinations

1. If a Party requires an examination for authorisation, it shall ensure that its competent authorities schedule the examination at reasonably frequent intervals and provide a reasonable period of time to enable applicants to request to take the examination.
2. To the extent practicable, if a Party requires an examination for authorisation, it shall accept a request in electronic format to take that examination and consider the use of electronic means in other aspects of the examination process.

Article 10.11
Objectivity, Impartiality, and Independence

If a Party adopts or maintains a measure relating to authorisation, it shall ensure that the competent authority processes an application and reaches and administers its decisions:

- (a) objectively and impartially; and
- (b) in a manner independent from any service supplier or person pursuing an economic activity for which the authorisation is required.⁹

Article 10.12
Publication and Information Available

1. If a Party requires authorisation, the Party shall promptly publish the information necessary for persons pursuing or seeking to pursue the activities referred to in paragraph 1 of Article 10.2 (Scope) for which the authorisation is required to comply with the requirements, technical standards, and procedures for obtaining, maintaining, amending, and renewing that authorisation. Each Party shall ensure that this information is easily accessible through electronic means. Where it exists, that information shall include:
 - (a) contact information of relevant competent authorities;
 - (b) the requirements and procedures;
 - (c) fees;
 - (d) technical standards;

⁹ This paragraph does not mandate a particular administrative structure.

- (e) procedures for appeal or review of decisions concerning applications;
 - (f) procedures for monitoring or enforcing compliance with the licensing requirements or qualifications requirements;
 - (g) opportunities for public involvement, such as through hearings or comments; and
 - (h) indicative timeframes for the processing of an application.
2. To the extent practicable, each Party shall require its competent authorities to respond to any reasonable request for information or assistance.

Article 10.13

Review Procedures for Administrative Decisions

Each Party shall maintain judicial, arbitral, or administrative tribunals or procedures which provide, at the request of an affected service supplier of the other Party or person of the other Party pursuing an economic activity, for the prompt review of and, where justified, appropriate remedies for, administrative decisions that affect the supply of a service or pursuit of an economic activity. Where those procedures are not independent of the competent authority of a Party entrusted with the administrative decision concerned, the Party shall ensure that the procedures provide for an objective and impartial review.

Article 10.14

Technical Standards

Each Party shall encourage its competent authorities, when adopting technical standards, to adopt technical standards developed through open and transparent processes, and shall encourage any body, including relevant international organisations,¹⁰ designated to develop technical standards to use open and transparent processes.

Article 10.15

Limited Number of Licences

If the number of licences available for a given activity is limited because of the scarcity of available natural resources or technical capacity, a Party shall in accordance with its laws and regulations apply a selection procedure to potential candidates which provides full guarantees of impartiality and transparency, including, in particular, adequate publicity about the launch, conduct, and

¹⁰ The term “relevant international organisations” refers to international bodies whose membership is open to the relevant bodies of each Party.

completion of the procedure. In establishing the rules for the selection procedure, a Party may take into account legitimate public policy objectives, including, but not limited to, considerations of health, safety, the protection of the environment, and the preservation of cultural heritage.

Article 10.16
Opportunity to Comment Before Entry into Force

To the extent practicable and in a manner consistent with its legal system for adopting laws and regulations, each Party shall consider any comment received in response to any consultation documentation published pursuant to paragraph 2 of Article 29.2 (Publication – Transparency) in relation to matters within the scope of this Chapter and make publicly available a summary of how relevant input received has informed the development of the proposed measure.¹¹

Article 10.17
Enquiry Points

Each Party shall maintain or establish appropriate mechanisms for responding to enquiries from service suppliers or persons pursuing an economic activity regarding the measures within the scope of this Chapter.

¹¹ This paragraph is without prejudice to the final decision of a Party that adopts or maintains any measure for authorisation for the supply of a service or pursuit of an economic activity.

CHAPTER 11
FINANCIAL SERVICES

Article 11.1
Definitions

For the purposes of this Chapter:

“commercial presence” means any type of business or professional establishment, including through:

- (a) the constitution, acquisition, or maintenance of an enterprise; or
- (b) the creation or maintenance of a branch or a representative office,

within the territory of a Party for the purpose of supplying a service including, but not limited to, supplying a financial service;

“cross-border financial service supplier of a Party” means a person of a Party that is engaged in the business of supplying a financial service within the territory of the Party and that seeks to supply or supplies a financial service through the cross-border supply of that service;

“cross-border trade in financial services” or **“cross-border supply of financial services”** means the supply of a financial service:

- (a) from the territory of a Party into the territory of the other Party;
- (b) in the territory of a Party to a person of the other Party; or
- (c) by a national of a Party in the territory of the other Party,

but does not include the supply of a financial service in the territory of a Party by an investment in that territory;

“enterprise of a Party” means an enterprise as defined in Article 1.3 (General Definitions – Initial Provisions and General Definitions) constituted or organised under the law in force in any part of the territory of a Party and that carries out substantial business activities in the territory of that Party;¹

¹ An enterprise shall be deemed to carry out substantial business activities in the territory of a Party if it has a genuine link to the economy of that Party. As to whether an enterprise has a genuine link to the economy of a Party should be established by an overall examination, on a case-by-case basis, of the relevant circumstances. These circumstances may include whether the enterprise:

- (a) has a continuous physical presence, including though ownership or rental of premises, in the territory of that Party;

“established financial service supplier” means a financial service supplier that supplies a financial service through commercial presence;

“established financial service supplier of the other Party” means an established financial service supplier located in the territory of a Party that is controlled by a person of the other Party;

“financial service” means any service of a financial nature, including insurance and insurance related services, banking and other financial services (excluding insurance), and services incidental or auxiliary to a service of a financial nature. Financial services include the following activities:

- (a) insurance and insurance related services:
 - (i) direct insurance (including co-insurance):
 - (A) life; and
 - (B) non-life;
 - (ii) reinsurance and retrocession;
 - (iii) insurance intermediation, such as brokerage and agency; and
 - (iv) services auxiliary to insurance, such as consultancy, actuarial, risk assessment, and claim settlement services;
- (b) banking and other financial services (excluding insurance):
 - (i) acceptance of deposits and other repayable funds from the public;
 - (ii) lending of all types, including consumer credit, mortgage credit, factoring, and financing of commercial transactions;
 - (iii) financial leasing;
 - (iv) all payment and money transmission services, including credit, charge and debit cards, travellers’ cheques, and bankers’ drafts;
 - (v) guarantees and commitments;

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- (b) has its central administration in the territory of that Party;
 - (c) employs staff in the territory of that Party; and
 - (d) generates turnover and pays taxes in the territory of that Party.

- (vi) trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:
 - (A) money market instruments (including cheques, bills, or certificates of deposits);
 - (B) foreign exchange;
 - (C) derivative products including futures and options;
 - (D) exchange rate and interest rate instruments, including products such as swaps and forward rate agreements;
 - (E) transferable securities; and
 - (F) other negotiable instruments and financial assets, including bullion;
- (vii) participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately), and provision of services related to such issues;
- (viii) money broking;
- (ix) asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository, and trust services;
- (x) settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments;
- (xi) provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and
- (xii) advisory, intermediation, and other auxiliary financial services on all the activities listed in subparagraphs (i) to (xi), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions, and on corporate restructuring and strategy;

“financial service supplier” means a person of a Party that supplies, or seeks to supply, a financial service, but does not include a public entity;

“investment” means “investment” as defined in Article 14.1 (Definitions – Investment),² except that, with respect to “loans” and “debt instruments” referred to in that Article:

- (a) a loan to or debt instrument issued by an established financial service supplier is an investment only if it is treated as regulatory capital by the Party in whose territory the established financial service supplier is located; and
- (b) a loan granted by or debt instrument owned by an established financial service supplier, other than a loan to or debt instrument issued by an established financial service supplier referred to in subparagraph (a), is not an investment;

“investor” means a Party, or a person of a Party, that attempts to make, is making, or has made an investment in the territory of the other Party;

“new financial service” means a financial service, including services related to existing and new products or the manner in which a product is delivered, that is not supplied by any financial service supplier in the territory of one Party, but which is supplied in the territory of the other Party;

“person of a Party” means a national or an enterprise of a Party and, for greater certainty, does not include a branch of an enterprise of a non-party;

“public entity” means:

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

“self-regulatory organisation” means a non-governmental body, including any securities or futures exchange or market clearing agency, or other organisation or association, that exercises its own or delegated regulatory or supervisory authority over financial service suppliers.

² For greater certainty, a loan granted by or debt instrument owned by a cross-border financial service supplier, other than a loan to or debt instrument issued by an established financial service supplier, is an investment for the purposes of Chapter 14 (Investment), if such loan or debt instrument meets the criteria for investments set out in Article 14.1 (Definitions – Investment).

Article 11.2
Scope

1. This Chapter shall apply to any measure adopted or maintained by a Party affecting trade in financial services with respect to:
 - (a) an established financial service supplier of the other Party;
 - (b) an investor of the other Party, and an investment of that investor, in an established financial service supplier in the Party's territory; and
 - (c) cross-border trade in financial services.

2. Chapter 14 (Investment) and Chapter 9 (Cross-Border Trade in Services) apply to measures described in paragraph 1 only to the extent that those Chapters or Articles of those Chapters are incorporated into this Chapter:
 - (a) Articles 14.11 (Minimum Standard of Treatment – Investment) to Article 14.19 (Corporate Social Responsibility – Investment) and Article 9.11 (Denial of Benefits – Cross-Border Trade in Services) are incorporated into and made a part of this Chapter.
 - (b) Article 9.9 (Payments and Transfers – Cross-Border Trade in Services) is incorporated into and made a part of this Chapter to the extent that cross-border trade in financial services is subject to obligations pursuant to subparagraphs 1(c) and 1(d) of Article 11.5 (National Treatment) and subparagraph 1(c) of Article 11.6 (Market Access).

3. This Chapter shall not apply to a measure adopted or maintained by a Party relating to:
 - (a) activities or services forming part of a public retirement plan or statutory system of social security; or
 - (b) activities or services conducted for the account or with the guarantee or using the financial resources of the Party, including its public entities,

except that this Chapter applies to the extent that a Party allows any of the activities or services referred to in subparagraphs (a) or (b) to be conducted by its financial service suppliers in competition with a public entity or a financial service supplier.

4. This Chapter shall not apply to government procurement of financial services.

5. This Chapter shall not apply to subsidies or grants with respect to the cross-border supply of financial services, including government-supported loans, guarantees, and insurance.
6. This Chapter does not impose any obligation on a Party with respect to a national of the other Party who seeks access to its employment market or who is employed on a permanent basis in its territory, and does not confer any right on that national with respect to that access or employment.

Article 11.3 Specific Exceptions

1. This Agreement does not apply to measures taken or activities conducted by a central bank or monetary authority or by any other public entity in pursuit of monetary policies and related credit policies, or exchange rate policies.
2. This Agreement does not require a Party to furnish or allow access to information relating to the affairs and accounts of individual consumers, financial service suppliers or to any confidential information which, if disclosed, would interfere with specific regulatory, supervisory, or law enforcement matters, or would otherwise be contrary to public interest or prejudice legitimate commercial interests of particular enterprises.

Article 11.4 Prudential Exception

1. This Agreement does not prevent a Party from adopting or maintaining measures for prudential reasons,³ including:
 - (a) the protection of investors, depositors, policyholders, or persons to whom a financial service supplier owes a fiduciary duty;
 - (b) the maintenance of the safety, soundness, integrity, or financial responsibility of an established financial service supplier, cross-border financial service supplier, or a financial service supplier; or
 - (c) ensuring the integrity and stability of a Party's financial system.
2. Where such measures do not conform with the provisions of this Agreement, they shall not be used as a means of avoiding the Party's commitments or obligations under this Agreement.

³ The Parties understand that this includes the maintenance of the safety, soundness, integrity, or financial responsibility of payment, settlement, and clearing systems.

Article 11.5
National Treatment

1. Each Party shall accord to:
 - (a) established financial service suppliers of the other Party, treatment no less favourable than that it accords, in like situations, to its own established financial service suppliers;
 - (b) investors and investments of investors of the other Party in established financial service suppliers, treatment no less favourable than that it accords, in like situations, to its own investors and to investments of its own investors in established financial service suppliers;
 - (c) financial services as specified by the Party in Annex 11A (Cross-Border Trade in Financial Services) or cross-border financial service suppliers of the other Party seeking to supply or supplying such financial services, treatment no less favourable than that it accords to its own like financial services and financial service suppliers; and
 - (d) cross-border financial service suppliers of the other Party seeking to supply or supplying financial services as defined in subparagraph (b) or subparagraph (c) of the definition of “cross-border trade in financial services” or financial services supplied through such cross-border trade, treatment no less favourable than that it accords to its own like financial services and financial service suppliers.

2. A Party may meet the requirement of paragraph 1 by according to:
 - (a) established financial service suppliers of the other Party, either formally identical treatment or formally different treatment to that it accords, in like situations, to its own established financial service suppliers;
 - (b) investors and investments of investors of the other Party in established financial service suppliers, either formally identical treatment or formally different treatment to that it accords, in like situations, to its own investors and investments of its own investors in established financial service suppliers; or
 - (c) financial services and cross-border financial service suppliers of the other Party, either formally identical treatment or formally different treatment to that it accords to its own like financial services and financial service suppliers.

3. Formally identical or formally different treatment shall be considered to be less favourable if it modifies the conditions of competition in favour of:

- (a) established financial service suppliers of the Party compared to established financial service suppliers of the other Party, in like situations;
 - (b) investors and investments of investors of the Party in established financial service suppliers compared to investors and investments of investors of the other Party in established financial service suppliers, in like situations; or
 - (c) financial services or financial service suppliers of the Party compared to like financial services or cross-border financial service suppliers of the other Party.
4. Nothing in this Article shall be construed to require a Party to compensate for any inherent competitive disadvantages which result from the foreign character of the relevant financial services or financial service suppliers.

Article 11.6
Market Access

1. A Party shall not adopt or maintain, with respect to:
- (a) an established financial service supplier of the other Party;
 - (b) an investor or an investment of an investor of the other Party in an established financial service supplier in the Party's territory; or
 - (c) a cross-border financial service supplier of the other Party:
 - (i) seeking to supply or supplying the financial services as specified by the Party in Annex 11A (Cross-Border Trade in Financial Services); or
 - (ii) engaged in the cross-border trade in financial services or seeking to supply such services as defined in subparagraph (b) or subparagraph (c) of the definition of "cross-border trade in financial services",
- on the basis of its entire territory a measure that:
- (d) imposes limitations on:
 - (i) the number of established financial service suppliers or cross-border financial service suppliers, whether in the form of numerical quotas, monopolies, exclusive service suppliers, or the requirement of an economic needs test;

- (ii) the total value of financial service transactions or assets in the form of numerical quotas or the requirement of an economic needs test;
 - (iii) the total number of financial service operations or the total quantity of financial services output expressed in terms of designated numerical units in the form of quotas or the requirement of an economic needs test;
 - (iv) the participation of foreign capital in terms of maximum percentage limit on foreign shareholding in established financial service suppliers or the total value of individual or aggregate foreign investment in established financial service suppliers; or
 - (v) the total number of natural persons that may be employed in a particular financial services sector or that an established financial service supplier or cross-border financial service supplier may employ and who are necessary for, and directly related to, the supply of a specific financial service in the form of numerical quotas or the requirement of an economic needs test; or
- (e) restricts or requires specific types of legal entity or joint venture through which an established financial service supplier or cross-border financial service supplier may supply a financial service.
2. This Article does not prevent a Party imposing terms, conditions, and procedures for the authorisation of the establishment and expansion of a commercial presence provided that they do not circumvent the Party's obligation under paragraph 1 and are consistent with the other provisions of this Chapter.

Article 11.7 Financial Data and Information⁴

1. Neither Party shall restrict a financial service supplier of the other Party from transferring information, including transfers of data by electronic means, where such transfers are necessary for the conduct of the ordinary business of the financial service supplier.

⁴ For New Zealand, this Article does not apply to:

- (a) New Zealand's overseas investment approval framework, including decisions under it, as set out in the *Overseas Investment Act 2005*, *Overseas Investment Regulations 2005*, and *Fisheries Act 1996*; and
- (b) New Zealand's disaster and compulsory insurance schemes, as set out in the *Accident Compensation Act 2001* and *Earthquake Commission Act 1993*.

2. Subject to paragraphs 3 and 4, it is prohibited for a Party to require, as a condition for conducting business in the Party's territory, a financial service supplier of the other Party to use, store, or process information in the Party's territory. This prohibition also applies to circumstances in which a financial service supplier of the other Party uses the services of an external business for such use, storage, or processing of information.
3. Each Party has the right to require that information of a financial service supplier of the other Party is used, stored, or processed in its territory, where it is not able to ensure access to information required for the purposes of financial regulation and supervision, provided that the following conditions are met:
 - (a) to the extent practicable, the Party provides a financial service supplier of the other Party with a reasonable opportunity to remediate any lack of access to information; and
 - (b) the Party or its regulatory authorities consult the other Party or its regulatory authorities before imposing any requirements to a financial service supplier of the other Party to use, store, or process information in its territory.
4. Nothing in this Article shall restrict the right of a Party to adopt or maintain measures inconsistent with paragraph 1 or paragraph 2 to achieve a legitimate public policy objective, such as the protection of personal data, personal privacy, and the confidentiality of individual records and accounts, provided that such measures:
 - (a) are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on trade; and
 - (b) do not impose restrictions on transfers of information greater than are required to achieve the objective.

Article 11.8

Payment and Clearing

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

Article 11.9
Self-Regulatory Organisations

If a Party requires a financial service supplier of the other Party to be a member of, participate in, or have access to, a self-regulatory organisation to supply a financial service in or into the territory of that Party, or grants a privilege or advantage when supplying a financial service through a self-regulatory organisation, then the requiring Party shall ensure that the self-regulatory organisation observes the obligations contained in Article 11.5 (National Treatment).

Article 11.10
Senior Management and Boards of Directors

1. Neither Party shall require established financial service suppliers of the other Party to engage natural persons of any particular nationality as members of the board of directors, senior managerial, or other essential personnel.
2. Neither Party shall require that more than a simple majority of the board of directors of established financial service suppliers of the other Party be composed of persons residing in the territory of the Party.

Article 11.11
Transparency

1. The Parties recognise that transparent measures of general application governing the activities of financial service suppliers are important in facilitating their ability to gain access to and operate in each other's markets. Each Party commits to promote regulatory transparency in financial services.
2. Each Party shall:
 - (a) ensure that all measures of general application to which this Chapter applies are administered in a reasonable, objective, and impartial manner;
 - (b) to the extent practicable and in a manner consistent with its legal system ensure that its laws, regulations, procedures, and administrative rulings of general application to which this Chapter applies are promptly published or made available in such a manner as to enable an interested person and the other Party to become acquainted with them;
 - (c) to the extent practicable, ensure advance publication of any laws, regulations, procedures, and administrative rulings of general application to which this Chapter applies that it proposes to adopt and

provide an interested person and the other Party a reasonable opportunity to comment on these proposed measures;

- (d) maintain or establish appropriate mechanisms to respond, within a reasonable period of time, to an inquiry or a request for information from an interested person regarding measures of general application to which this Chapter applies;
 - (e) allow, to the extent practicable, a reasonable period of time between the final publication of a law or regulation of general application to which this Chapter applies and the date when it enters into effect; and
 - (f) ensure that measures of general application adopted or maintained by a self-regulatory organisation of the Party, to which this Chapter applies, are promptly published or otherwise made available in a manner that enables interested persons to become acquainted with them.
3. If a Party adopts or maintains measures relating to authorisation for the supply of a service, the Party shall ensure that:
- (a) the regulatory authority reaches and administers its decisions in a manner independent from any supplier of the services for which authorisation is required;⁵
 - (b) such measures are based on objective and transparent criteria;⁶
 - (c) the procedures are impartial, and that the procedures are adequate for applicants to demonstrate whether they meet the requirements, if such requirements exist;
 - (d) the procedures do not in themselves unjustifiably prevent fulfilment of requirements; and
 - (e) such measures do not discriminate between men and women.⁷
4. If a Party requires authorisation for the supply of a financial service, the regulatory authorities of the Party shall:
- (a) make publicly available the information necessary for financial service suppliers to comply with the requirements and procedures for

⁵This provision does not mandate a particular administrative structure; it refers to the decision-making process and administering of decisions.

⁶ Such criteria may include, amongst other things, competence and the ability to supply a service, including to do so in a manner consistent with a Party's regulatory requirements. Competent authorities may assess the weight to be given to each criterion.

⁷ Differential treatment that is reasonable and objective, and aims to achieve a legitimate purpose, and adoption by Parties of temporary special measures aimed at accelerating de facto equality between men and women, shall not be considered discrimination for the purposes of this subparagraph.

obtaining, maintaining, amending, and renewing such authorisation. Such information shall include, amongst other things, as applicable:

- (i) fees;
 - (ii) contact information of regulatory authorities;
 - (iii) procedures for appeal or review of decisions concerning applications;
 - (iv) procedures for monitoring or enforcing compliance with the terms and conditions of licences;
 - (v) opportunities for public involvement, such as through hearings or comments;
 - (vi) indicative timeframes for processing of an application;
 - (vii) any other relevant requirements and procedures; and
 - (viii) technical standards;
- (b) avoid, to the extent practicable, requiring an applicant to approach more than one competent authority for each application for authorisation. If a service is within the jurisdiction of multiple competent authorities, multiple applications for authorisation may be required;
- (c) permit, to the extent practicable, submission of an application at any time throughout the year.⁸ If a specific time period for applying exists, the Party shall ensure that the regulatory authorities allow a reasonable period for the submission of an application;
- (d) taking into account their competing priorities and resource constraints, endeavour to accept applications in electronic format;
- (e) accept copies of documents, that are authenticated in accordance with the Party's domestic law, in place of original documents, unless the regulatory authorities require original documents to protect the integrity of the authorisation process;
- (f) ensure that the authorisation fees charged by regulatory authorities are reasonable, transparent, and do not in themselves constitute a restriction on the supply of the relevant service;

⁸ Competent authorities are not required to start considering applications outside of their official working hours and working days.

- (g) if they consider an application complete for processing under the Party's domestic laws and regulations,⁹ within a reasonable period of time after the submission of the application ensure that:
 - (i) the processing of the application is completed; and
 - (ii) the applicant is informed of the decision concerning the application, to the extent possible in writing;¹⁰
- (h) on request of an applicant, inform the applicant of the status of their application for authorisation within a reasonable period of time;
- (i) if they consider an application incomplete for processing under the Party's domestic laws and regulations, within a reasonable period of time, to the extent practicable:
 - (i) inform the applicant that the application is incomplete;
 - (ii) at the request of the applicant, identify the additional information required to complete the application, or otherwise provide guidance on why the application is incomplete; and
 - (iii) provide the applicant with the opportunity¹¹ to provide the additional information required to complete the application, and ensure that any deadlines for the additional information required are made clear to the applicant,

however, if none of the above is practicable, and the application is rejected due to incompleteness, ensure that they so inform the applicant within a reasonable period of time;
- (j) before rejecting an application for authorisation, notify the applicant with the relevant reasons and give the applicant the opportunity to make written or oral representations in support of the application;
- (k) on request of an unsuccessful applicant, to the extent possible, inform the applicant of the reasons for rejection of the application and, if applicable, the procedures for resubmission of an application. An applicant should not be prevented from submitting another revised application solely on the basis that an application had been previously rejected; and

⁹ Competent authorities may require that all information is submitted in a specified format to consider it "complete for processing".

¹⁰ "in writing" may include electronic form.

¹¹ Such opportunity does not require a competent authority to provide extension of deadlines.

- (l) ensure that authorisation, once granted, enters into effect without undue delay, subject to the applicable terms and conditions.¹²
5. Before the regulatory authority of a Party adopts a final law or regulation of general application, it shall endeavour, to the extent practicable, to address in writing the substantive comments received from interested persons with respect to the proposed measure.¹³
6. Chapter 21 (Good Regulatory Practice and Regulatory Cooperation) and Chapter 29 (Transparency) do not apply to a measure covered by this Chapter.

Article 11.12
Financial Services New to the Territory of a Party

1. Each Party shall permit financial service suppliers of the other Party to supply a new financial service that the first Party would permit its own financial services suppliers to supply domestically, in like situations. For cross-border financial service suppliers, this Article only applies to the financial services specified in Annex 11A (Cross-Border Trade in Financial Services).
2. Notwithstanding subparagraph 1(e) of Article 11.6 (Market Access), a Party may determine the institutional and juridical form through which the new financial service may be supplied and may require authorisation for the supply of the service. Where such authorisation is required, a decision shall be made within a reasonable time, and the authorisation may only be refused for prudential reasons.
3. To support innovation in financial services, the Parties shall endeavour to collaborate, share knowledge, experiences and developments in financial services, to advance financial integrity, consumer wellbeing and protection, financial inclusion, competition, financial stability, and facilitate cross-border development of new financial services.
4. The Parties understand that nothing in this Article prevents a financial service supplier of a Party from applying to the other Party to request that it authorises the supply of a financial service that is not supplied in the territory of a Party. That application shall be subject to the law of the Party to which the application is made and, for greater certainty, shall not be subject to this Article.

¹² Competent authorities are not responsible for delays due to reasons outside their competence.

¹³ For greater certainty, a Party may address those comments collectively on an official website.

Article 11.13
Diversity in Finance

1. The Parties recognise the importance of building a diverse, including gender-balanced, financial services industry, and the positive impact such diversity has on balanced decision-making, consumers, workplace culture, investment, and competitive markets.
2. Each Party shall endeavour to share best practices to promote diversity in financial services. Diversity includes, but is not limited to, gender, ethnicity, and professional and educational background.
3. Each Party shall endeavour to promote diversity and inclusion in financial services by encouraging financial service suppliers to develop objectives and strategies that promote diversity and inclusion, including, but not limited to, remuneration policies on management bodies and governing bodies that implement the principle of equal pay for work of equal value.

Article 11.14
Sustainable Finance

1. The Parties recognise the importance of international cooperation to facilitate the inclusion of environmental, social, and governance considerations in investment decision-making and other business activities, in order, thereby, to increase investment in sustainable activities.
2. The inclusion of environmental considerations in investment decision-making and other business activities involves, inter alia, the assessment and pricing of climate-related risks and opportunities, and the exploration of environmental and sustainable projects and infrastructure.
3. The Parties acknowledge the importance of encouraging financial services suppliers to develop an approach to managing climate-related financial risks. Specifically, the Parties recognise the importance of encouraging the uptake of climate-related financial disclosures for financial service suppliers, including forward-looking information, in line with initiatives in international fora, such as the Task Force on Climate-Related Financial Disclosures.
4. The Parties shall cooperate in relevant international fora, and where agreeable, in the development and adoption of internationally recognised standards for the inclusion of environmental, social, and governance considerations in investment decision-making and other business activities.

Article 11.15
Financial Services Dispute Settlement

1. Chapter 31 (Dispute Settlement) applies, as modified by this Article, to the settlement of disputes arising under this Chapter.
2. The Parties shall ensure for disputes arising under this Chapter that in addition to the requirements set out in Article 31.8 (Qualifications of Arbitrators – Dispute Settlement):
 - (a) the Panel shall have the necessary expertise¹⁴ relevant to financial services, which may include the regulation of financial service suppliers; and
 - (b) the appointed arbitrator acting as chair shall, where possible, have prior experience as counsel or arbitrator in dispute settlement proceedings.
3. If the Secretary-General of the Permanent Court of Arbitration is responsible for appointing an arbitrator pursuant to paragraph 5 of Article 31.7 (Composition of a Panel – Dispute Settlement), the Parties shall request that the Secretary-General appoint an arbitrator in accordance with the principles in subparagraphs 2(a) and 2(b).
4. Notwithstanding paragraph 4 of Article 31.15 (Temporary Remedies in Case of Non-Compliance – Dispute Settlement), in considering what concessions or other obligations to suspend where a panel has found that the measure of the responding Party is inconsistent with its obligations under this Agreement or that it has otherwise failed to carry out its obligations under this Agreement and the inconsistency affects:
 - (a) the financial services sector and any other sector, the complaining Party may suspend obligations in the financial services sector that have an effect that does not exceed the level of nullification or impairment in the complaining Party’s financial services sector; or
 - (b) only a sector other than the financial services sector, the complaining Party may not suspend obligations in the financial services sector.

Article 11.16
Institutional

1. The Financial Services Working Group established under Article 30.10 (Working Groups – Institutional Provisions) (“the Working Group”) shall include a principal representative of each Party who shall be an official of the

¹⁴ For greater certainty, this requirement may be satisfied by a majority of arbitrators having the necessary expertise relevant to financial services.

Party's authority responsible for financial services. For the United Kingdom, the Working Group representative shall be an official from HM Treasury or its successor. For New Zealand, the Working Group representatives shall include an official from the Ministry of Foreign Affairs and Trade, in coordination with financial services regulators.

2. The Working Group shall:
 - (a) provide a forum to discuss and review the implementation of the Chapter;
 - (b) consider financial services matters arising from the implementation of the Agreement; and
 - (c) provide reports on the request of the Services and Investment Sub-Committee regarding implementation of this Chapter.
3. The Working Group may meet, by agreement of the Parties, and such meetings may be physical or virtual, as mutually agreed.
4. The Parties may invite, if they consider it appropriate, representatives of their domestic financial regulatory authorities to attend meetings of the Working Group.

Article 11.17 Consultation

1. A Party may request consultations with the other Party regarding any matter arising under this Agreement that affects financial services. The other Party shall give sympathetic consideration to the request. The consulting Parties shall report the results of their consultations to the Working Group.
2. Each Party shall ensure that when there are consultations pursuant to paragraph 1, its delegation includes officials with the relevant expertise in the area covered by this Chapter. For the United Kingdom, this includes officials of HM Treasury or its successor. For New Zealand, this includes officials from the Ministry of Foreign Affairs and Trade, in coordination with financial services regulators.
3. For greater certainty, nothing in this Article shall be construed to require a Party to derogate from its law regarding sharing of information between regulatory authorities, or the requirements of an agreement or arrangement between financial authorities of the Parties, or to require a regulatory authority to take any action that would interfere with specific regulatory, supervisory, administrative, or enforcement matters.

Article 11.18
Recognition of Prudential Measures

1. A Party may recognise a prudential measure of a non-party in the application of a measure covered by this Chapter. That recognition may be:
 - (a) accorded unilaterally;
 - (b) achieved through harmonisation or other means; or
 - (c) based upon an agreement or arrangement with the non-party.
2. A Party according recognition of a prudential measure under paragraph 1 shall provide adequate opportunity to the other Party to demonstrate that circumstances exist in which there are or will be equivalent regulation, oversight, implementation of regulation and, if appropriate, procedures concerning the sharing of information between the Parties.
3. If a Party recognises a prudential measure under subparagraph 1(c) and the circumstances described in paragraph 2 exist, the Party shall provide adequate opportunity to the other Party to negotiate accession to the agreement or arrangement, or to negotiate a comparable agreement or arrangement.

Article 11.19
Non-Conforming Measures

1. Article 11.5 (National Treatment), Article 11.6 (Market Access), and Article 11.10 (Senior Management and Boards of Directors) shall not apply to:
 - (a) any existing non-conforming measure that is maintained by a Party at:
 - (i) the central level of government, as set out by that Party in Section A of its Schedule in Annex III (Financial Services Non-Conforming Measures);
 - (ii) a regional level of government, as set out by that Party in Section A of its Schedule in Annex III (Financial Services Non-Conforming Measures); or
 - (iii) a local level of government;
 - (b) the continuation or prompt renewal of any non-conforming measure referred to in subparagraph (a);

- (c) an amendment to any non-conforming measure referred to in subparagraph (a), to the extent that the amendment does not decrease the conformity of the measure as it existed:
 - (i) immediately before the amendment, with subparagraphs 1(a) and 1(b) of Article 11.5 (National Treatment), subparagraphs 1(a) and 1(b) of Article 11.6 (Market Access), or Article 11.10 (Senior Management and Boards of Directors); or
 - (ii) on the date of entry into force of this Agreement for the Party applying the non-conforming measure, with subparagraph 1(c) of Article 11.5 (National Treatment) or subparagraph 1(c) of Article 11.6 (Market Access); or
 - (d) any non-conforming measure that a Party adopts or maintains with respect to sectors, subsectors or activities, as set out by that Party in Section B of its Schedule in Annex III (Financial Services Non-Conforming Measures).
2. A non-conforming measure, set out in a Party's schedule to Annex I (Cross-Border Trade in Services and Investment Non-Conforming Measures) or Annex II (Cross-Border Trade in Services and Investment Non-Conforming Measures) as not subject to Article 14.6 (National Treatment – Investment), Article 14.5 (Market Access – Investment), Article 14.9 (Senior Management and Boards of Directors – Investment), Article 9.5 (National Treatment – Cross-Border Trade in Services), or Article 9.4 (Market Access – Cross-Border Trade in Services), shall be treated as a non-conforming measure not subject to Article 11.5 (National Treatment), Article 11.6 (Market Access), or Article 11.10 (Senior Management and Boards of Directors), as the case may be, to the extent that the non-conforming measure is covered by this Chapter.
 3. A Party shall not adopt any measure or series of measures after the date of entry into force of this Agreement that are covered by Annex III (Financial Services Non-Conforming Measures) of each Party and that require, directly or indirectly, an investor of the other Party, by reason of nationality, to sell or otherwise dispose of an investment existing at the time the measure or series of measures became effective.
 4. Article 11.5 (National Treatment) shall not apply to any measure that falls within an exception to, or derogation from, the obligations which are imposed by:
 - (a) Article 17.7 (National Treatment – Intellectual Property); or
 - (b) Article 3 of the TRIPS Agreement, if the exception or derogation relates to matters not addressed by Chapter 17 (Intellectual Property).

Article 11.20
Provision of Back-Office Functions

1. Each Party recognises that the performance of the back-office functions of an established financial service supplier in its territory by the head office or an affiliate of the established financial service supplier, or by an unrelated service supplier, either inside or outside its territory, is important to the effective management and efficient operation of that established financial service supplier.
2. While a Party may require established financial service suppliers to ensure compliance with its domestic law applicable to those functions, they recognise the importance of avoiding the imposition of arbitrary requirements on the performance of those functions.
3. Nothing in paragraph 1 prevents a Party from requiring an established financial service supplier in its territory to retain certain functions.

ANNEX 11A

CROSS-BORDER TRADE IN FINANCIAL SERVICES

Schedule of New Zealand

1. Subparagraph 1(c) of Article 11.5 (National Treatment) and subparagraph 1(c) of Article 11.6 (Market Access) shall apply to the cross-border supply of trade in financial services, as defined in subparagraph (a) of the definition of “cross-border trade in financial services” or “cross-border supply of financial services” in Article 11.1 (Definitions), with respect to:
 - (a) insurance risks relating to:
 - (i) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: goods being transported, the vehicle transporting the goods, and any liability arising therefrom;
 - (ii) goods in international transit;
 - (iii) credit and suretyship;
 - (iv) land vehicles including motor vehicles;
 - (v) fire and natural forces;
 - (vi) other damage to property;
 - (vii) general liability;
 - (viii) miscellaneous financial loss; and
 - (ix) difference in conditions and difference in limits, where the difference in conditions or difference in limits cover is provided under a master policy issued by an insurer to cover risks across multiple jurisdictions;
 - (b) reinsurance and retrocession, as referred to in subparagraph (a)(ii) of “financial service” in Article 11.1 (Definitions);
 - (c) services auxiliary to insurance, as referred to in subparagraph (a)(iv) of “financial service” in Article 11.1 (Definitions); and
 - (d) insurance intermediation, such as brokerage and agency, as referred to in subparagraph (a)(iii) of “financial service” in Article 11.1

(Definitions), of insurance risks relating to services listed in subparagraphs (a) and (b).

2. Paragraph 1 does not permit suppliers of the services listed in subparagraphs 1(a)(iii) to subparagraph 1(a)(ix) to provide a service to a retail client.
3. In this Schedule, for New Zealand, “retail client” means:
 - (a) a natural person; or
 - (b) a retail client as defined in clause 3 of schedule 5 of the *Financial Markets Conduct Act 2013*.

Banking and other financial services (excluding insurance)

4. Subparagraph 1(c) of Article 11.5 (National Treatment) and subparagraph 1(c) of Article 11.6 (Market Access) shall apply to the cross-border supply of trade in financial services, as defined in subparagraph (a) of the definition of “cross-border trade in financial services” or “cross-border supply of financial services” in Article 11.1 (Definitions), with respect to:
 - (a) provision and transfer of financial information and financial data processing and related software, as referred to in subparagraph (b)(xi) of “financial service” in Article 11.1 (Definitions);
 - (b) advisory and other auxiliary services, excluding intermediation, relating to banking and other financial services, as referred to in subparagraph (b)(xii) of “financial service” in Article 11.1 (Definitions); and
 - (c) portfolio management services by a financial services supplier of the United Kingdom to:
 - (i) a registered scheme; and
 - (ii) insurance companies.
5. For the purposes of the commitment made in subparagraph 4(c):
 - (a) a “registered scheme” means a registered scheme as defined under the *Financial Markets Conduct Act 2013*;
 - (b) “portfolio management” means managing portfolios in accordance with mandates given by clients on a discretionary client-by-client basis where such portfolios include one or more financial instruments; and
 - (c) portfolio management services do not include:

- (i) custodial services;
- (ii) trustee services; or
- (iii) execution services.

ANNEX 11A

CROSS-BORDER TRADE IN FINANCIAL SERVICES

Schedule of the United Kingdom

Insurance and insurance-related services

1. Article 11.5 (National Treatment) and Article 11.6 (Market Access) apply to the cross-border supply or trade in financial services, as defined in subparagraph (a) of the definition of “cross-border supply of financial services” in Article 11.1 (Definitions) with respect to:
 - (a) insurance of risks relating to:¹
 - (i) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods, and any liability arising therefrom;
 - (ii) goods in international transit;
 - (iii) credit and suretyship;
 - (iv) land vehicles;
 - (v) fire and natural forces;
 - (vi) other damage to property;
 - (vii) motor vehicle liability, except in relation to any liability which, in accordance with domestic law, must be insured by an insurer who is authorised under such laws;
 - (viii) general liability;
 - (ix) miscellaneous financial loss; and
 - (x) difference in conditions and difference in limits, where the difference in conditions or difference in limits cover is

¹ For greater certainty, insurance activities in the categories mentioned in subparagraphs 1(a)(iii) to subparagraph 1(a)(x) are included in the scope of the commitments only where a supplier is carrying on that insurance business entirely outside that Party’s territory.

provided under a master policy issued by an insurer to cover risks across multiple jurisdictions;

- (b) reinsurance and retrocession;
 - (c) insurance intermediation, such as brokerage and agency, as referred to in subparagraph (a)(iii) of the definition of “financial service” in Article 11.1 (Definitions), of insurance risks related to the services listed in subparagraphs (a) and (b); and
 - (d) services auxiliary to insurance as described in subparagraph (a)(iv) of the definition of financial service in Article 11.1 (Definitions).
2. Paragraph 1 does not permit suppliers of the services listed in subparagraphs 1(a)(iii) to subparagraph 1(a)(x) to provide a service to a retail client.
3. In this Schedule, for the United Kingdom, “retail client” means:
- (a) a natural person; or
 - (b) an enterprise which satisfies two or more of the requirements specified in section 465(3) of the *Companies Act 2006*.

Banking and other financial services (excluding insurance)

4. Article 11.5 (National Treatment) and Article 11.6 (Market Access) apply to the cross-border supply or trade in financial services, as defined in subparagraph (a) of the definition of cross-border supply of financial services in Article 11.1 (Definitions) with respect to:
- (a) the provision and transfer of financial information, and financial data processing and related software, as described in subparagraph (b)(xi) of the definition of “financial service” (excluding insurance) in Article 11.1 (Definitions);
 - (b) advisory and other auxiliary financial services relating to banking and other financial services, as described in subparagraph (b)(xii) of the definition of “financial service” (excluding insurance) in Article 11.1 (Definitions), but not intermediation as described in that subparagraph; and
 - (c) portfolio management services by a financial service supplier of New Zealand to:
 - (i) a collective investment vehicle or management company of such a vehicle;

- (ii) insurance companies; and
 - (iii) pension funds and management companies of such funds.
- 5. For the purposes of the commitment made in subparagraph 4(c):
 - (a) a collective investment vehicle means:
 - (i) a collective investment scheme as defined in section 235 of the *Financial Services and Markets Act 2000*; or
 - (ii) an alternative investment fund as defined in regulation 3 of the *Alternative Investment Fund Managers Regulations 2013*;
 - (b) portfolio management means managing portfolios in accordance with mandates given by clients on a discretionary client-by-client basis where such portfolios include one or more financial instruments; and
 - (c) portfolio management services do not include:
 - (i) custodial services;
 - (ii) trustee services; or
 - (iii) execution services.

CHAPTER 12
TELECOMMUNICATIONS

Article 12.1
Definitions

For the purposes of this Chapter:

“associated facilities” means those services, physical infrastructures, and other facilities associated with, or necessary for, a telecommunications network or service that enable or support the provision of services via that network or service or have the potential to do so;

“end-user” means a final consumer of, or subscriber to, a public telecommunications service, including a service supplier other than a supplier of public telecommunications services;

“essential facilities” means facilities of a public telecommunications network or service that:

- (a) are exclusively or predominantly provided by a single or limited number of suppliers; and
- (b) cannot feasibly be economically or technically substituted in order to supply a service;

“interconnection” means the linking of public telecommunications networks used by the same or different suppliers of telecommunications networks or services in order to allow the users of one supplier to communicate with users of the same or another supplier or to access services provided by another supplier. Services may be provided by the suppliers involved or any other supplier who has access to the network;

“international mobile roaming service” means a commercial mobile service provided pursuant to an agreement between suppliers of public telecommunications services that enables an end-user whose mobile handset or other device normally accesses public telecommunication services in the territory of one Party to use their mobile handset or other device for voice, data, or messaging services in the territory of the other Party;

“leased circuits” means telecommunications services or facilities between two or more designated points that are set aside for the dedicated use of, or availability to, a user;

“major supplier” means a supplier of public telecommunications networks or services that has the ability to materially affect the terms of participation, having

regard to price and supply, in a relevant market for public telecommunications networks or services as a result of control over essential facilities or the use of its position in that market;

“measures of a Party” means measures adopted or maintained by:

- (a) central, regional, or local governments or authorities; or
- (b) non-governmental bodies in the exercise of powers delegated by central, regional, or local governments or authorities;

“network element” means a facility or equipment used in supplying a telecommunications service, including features, functions, and capabilities provided by means of that facility or equipment;

“non-discriminatory” means treatment no less favourable than that accorded, in like situations, to other users of like public telecommunications networks or services;

“number portability” means the ability of end-users of public telecommunications services who so request to retain, at the same location in the case of a fixed line, the same telephone numbers when switching between the same category of suppliers of public telecommunications services;

“public telecommunications network” means telecommunications infrastructure used to provide public telecommunications services;

“public telecommunications service” means any telecommunications service that is offered to the public generally;

“reference interconnection offer” means an interconnection offer by a major supplier that is made publicly available, so that any supplier of public telecommunications services that is willing to accept it may obtain interconnection with the major supplier on that basis;

“telecommunications” means the transmission and reception of signals by any electromagnetic means;

“telecommunications network” means transmission systems and, if applicable, switching or routing equipment and other resources, including network elements which are not active, which permit the transmission and reception of signals by wire, radio, optical, or other electromagnetic means;

“telecommunications regulatory authority” means the body or bodies responsible for the regulation of telecommunications networks and services covered by this Chapter;

“telecommunications service” means a service that consists wholly or mainly in the transmission and reception of signals over telecommunications networks,

including over networks used for broadcasting, but does not include a service providing, or exercising editorial control over, content transmitted using telecommunications networks and services;

“**universal service**” means the minimum set of services that must be made available to all users or a set of users in the territory of a Party or in a subdivision thereof, regardless of their geographical location; and

“**user**” means a service consumer or a service supplier using a public telecommunications network or service.

Article 12.2 Objectives

The Parties recognise the importance of the availability of high quality telecommunications services for enabling persons and businesses to access the benefits of trade, as well as the importance of ensuring competition in the telecommunication markets.

Article 12.3 Scope

1. This Chapter shall apply to measures of a Party affecting trade in telecommunications services.
2. This Chapter shall not apply to:
 - (a) measures affecting services providing, or exercising editorial control over, content transmitted using telecommunications networks or services;
 - (b) audio-visual services; or
 - (c) measures relating to broadcast or cable distribution of radio or television programming,except to ensure that a service supplier of audio-visual services or a service supplier operating a broadcast station or cable system has continued access to and use of public telecommunications networks and services.
3. Nothing in this Chapter shall be construed as requiring a Party:
 - (a) to authorise a service supplier of the other Party to establish, construct, acquire, lease, operate, or supply telecommunications networks or services other than as provided for in this Agreement; or

- (b) to establish, construct, acquire, lease, operate, or supply telecommunications networks or services not offered to the public generally, or to oblige a service supplier under its jurisdiction to do so.

Article 12.4 **Approaches to Regulation**

1. The Parties recognise the value of competitive markets to deliver a wide choice in the supply of telecommunications services and to enhance consumer welfare, and that economic regulation may not be needed if there is effective competition or if a service is new to a market. Accordingly, the Parties recognise that regulatory needs and approaches differ market by market, and that each Party may determine how to implement its obligations under this Chapter.
2. In this respect, the Parties recognise that a Party may:
 - (a) engage in direct regulation either in anticipation of an issue that the Party expects may arise or to resolve an issue that has already arisen in the market;
 - (b) rely on the role of market forces, particularly with respect to market segments that are, or are likely to be, competitive or that have low barriers to entry, such as services provided by telecommunications suppliers that do not own network facilities; or
 - (c) use any other appropriate means that benefit the long-term interest of end-users.

Article 12.5 **Access and Use**

1. Each Party shall ensure that any service supplier of the other Party has access to and use of public telecommunications networks or services, including leased circuits, offered in its territory on reasonable and non-discriminatory terms and conditions. This obligation shall be applied, inter alia, to paragraphs 2 to 6.
2. Each Party shall ensure that service suppliers of the other Party are permitted to:
 - (a) purchase or lease and attach terminal or other equipment that interfaces with a public telecommunications network;

- (b) provide services to individual or multiple end-users over leased or owned circuits;
 - (c) connect private leased or owned circuits with public telecommunications networks and services or with circuits leased or owned by another service supplier;
 - (d) use operating protocols of the service supplier's choice; and
 - (e) perform switching, signalling, processing, and conversion functions.
3. Each Party shall ensure that service suppliers of the other Party may use public telecommunications networks and services for the movement of information in its territory or across its borders, including for intracorporate communications of those service suppliers, and for access to information contained in databases or otherwise stored in machine-readable form in the territory of a Party.
4. Notwithstanding paragraph 3, a Party may take such measures as are necessary to ensure the security and confidentiality of communications and to protect the privacy of personal data of end-users of public telecommunications networks or services, subject to the requirement that those measures are not applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on trade in services.
5. Each Party shall ensure that no condition is imposed on access to and use of public telecommunications networks and services other than as necessary:
- (a) to safeguard the public service responsibilities of suppliers of public telecommunications networks or services, in particular their ability to make their networks and services available to the public generally; or
 - (b) to protect the technical integrity of public telecommunications networks or services.
6. Provided that they satisfy the criteria set out in paragraph 5, conditions for access to and use of public telecommunications networks and services may include:
- (a) restrictions on resale or shared use of such services if a Party requires a major supplier to offer its service for resale;
 - (b) a requirement to use specified technical interfaces, including interface protocols, for interconnection with such networks and services;
 - (c) a requirement, if necessary, for the interoperability of such networks and services;

- (d) type approval of terminal or other equipment that interfaces with the network and technical requirements relating to the attachment of such equipment to such networks;
- (e) restrictions on interconnection of private leased or owned circuits with such networks or services or with circuits leased or owned by another service supplier; or
- (f) notification, registration, and licensing.

Article 12.6
Access to Essential Facilities

1. Each Party shall ensure that a major supplier in its territory provides access to its essential facilities to suppliers of public telecommunications networks or services on reasonable, transparent, and non-discriminatory terms and conditions for the purpose of providing public telecommunications services, except when this is not necessary to achieve effective competition on the basis of the facts collected and the assessment of market conditions conducted by the telecommunications regulatory authority. The major supplier's essential facilities may include, inter alia, network elements, leased circuits services, and associated facilities.
2. Each Party shall determine those essential facilities required to be made available pursuant to paragraph 1, and to what extent those essential facilities are to be unbundled. That determination shall be based, inter alia, on the objective of achieving effective competition and the benefit of the long-term interest of end-users.
3. If a Party requires a major supplier to offer its public telecommunications services for resale, the Party shall ensure that that supplier does not impose unreasonable or discriminatory conditions on the resale of its public telecommunications services.

Article 12.7
Interconnection

1. The Parties recognise that interconnection should in principle be agreed on the basis of commercial negotiation between the suppliers of public telecommunications networks or services concerned.
2. Each Party shall ensure that a supplier of public telecommunications networks or services in its territory:

- (a) provides interconnection with a supplier of public telecommunications networks or services of the other Party; or
- (b) enters into negotiations for interconnection with a supplier of public telecommunications networks or services of the other Party, if requested to do so by that supplier.

Article 12.8
Interconnection with Major Suppliers

1. Each Party shall ensure that a major supplier of public telecommunications networks or services in its territory provides interconnection:
 - (a) at any technically feasible point in the major supplier's network;
 - (b) on request, at points in addition to the network termination points offered to the majority of users, subject to charges that reflect the cost of construction of necessary additional facilities;
 - (c) under non-discriminatory terms and conditions (including as regards rates, technical standards, and specifications, including quality and maintenance) and of a quality no less favourable than that provided for its own like services, or for like services of its subsidiaries or other affiliates; and
 - (d) on a timely basis, and on terms and conditions (including rates, technical standards, and specifications) that are transparent, reasonable, having regard to economic feasibility, and sufficiently unbundled so that the suppliers do not need to pay for network components or facilities that they do not require for the service to be provided.
2. Each Party shall ensure that major suppliers make publicly available, as appropriate:
 - (a) a reference interconnection offer or another standard interconnection offer containing the rates, terms and conditions that the major supplier offers generally to suppliers of public telecommunications services; or
 - (b) the terms and conditions of an interconnection agreement in effect.
3. Each Party shall make publicly available the applicable procedures for interconnection negotiations with a major supplier in its territory.

Article 12.9
Number Portability

Each Party shall ensure that suppliers of public telecommunications services provide number portability on a timely basis, without impairment of quality, reliability, or convenience, and on reasonable and non-discriminatory terms and conditions.

Article 12.10
Scarce Resources

1. Each Party shall ensure that the allocation and granting of rights of use of scarce resources related to telecommunications, including radio spectrum and frequencies, numbers, and rights of way, is carried out using procedures that are objective, timely, transparent, and non-discriminatory, and shall endeavour to take into account the public interest, including the promotion of competition.
2. Each Party shall make publicly available the current state of allocated frequency bands, but detailed identification of radio spectrum allocated for specific government uses is not required.
3. Each Party may rely on market-based approaches, such as bidding procedures, to assign radio spectrum and frequencies for commercial use.
4. A measure of a Party allocating and assigning radio spectrum and managing frequency is not per se inconsistent with Article 9.4 (Market Access – Cross-Border Trade in Services) and Article 14.5 (Market Access – Investment). Accordingly, each Party retains the right to establish and apply spectrum and frequency management measures that may have the effect of limiting the number of suppliers of telecommunications services, provided that it does so in a manner consistent with this Agreement. This includes the ability to allocate frequency bands taking into account current and future needs and spectrum availability.

Article 12.11
Competitive Safeguards on Major Suppliers

1. Each Party shall adopt or maintain appropriate measures for the purpose of preventing suppliers of public telecommunications networks or services in its territory that, alone or together, are a major supplier from engaging in or continuing anti-competitive practices.
2. The anti-competitive practices referred to in paragraph 1 include, in particular:

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

Article 12.12 Treatment by Major Suppliers

Each Party shall ensure that a major supplier in its territory accords suppliers of public telecommunications networks or services of the other Party treatment no less favourable than that major supplier accords in like circumstances to its subsidiaries or affiliates regarding:

- (a) the availability, provisioning, rates, or quality of like telecommunications services; and
- (b) the availability of technical interfaces necessary for interconnection.

Article 12.13 Regulatory Principles

1. Each Party shall ensure that its telecommunications regulatory authority is legally distinct from, and functionally independent to, any supplier of public telecommunications networks, equipment, and services. With a view to ensuring the independence and impartiality of telecommunications regulatory bodies, each Party shall ensure that its telecommunications regulatory authority does not hold a financial interest or maintain an operating or management role¹ in any supplier of public telecommunications services, networks, or equipment. A Party that retains ownership or control of suppliers of telecommunications networks or services shall ensure effective structural separation of the regulatory function from activities associated with ownership or control.
2. Each Party shall ensure that regulatory decisions and procedures of its telecommunications regulatory authority or other competent authority, related to this Chapter, are impartial with respect to all market participants.

¹ This paragraph shall not be construed to prohibit a government entity of a Party other than the telecommunication regulatory body from owning equity in a supplier of public telecommunications services.

3. Each Party shall ensure that its telecommunications regulatory authority acts independently by not seeking or taking instructions from any person outside the authority when exercising responsibilities assigned under national law which are relevant to the enforcement of obligations in this Chapter.²
4. Each Party shall ensure that the telecommunications regulatory authority is sufficiently empowered to carry out the responsibilities assigned to it relevant to the enforcement of obligations set out in this Chapter. Such power shall be exercised transparently and in a timely manner.
5. Each Party shall provide its telecommunications regulatory authority with the power to ensure that suppliers of telecommunications networks or services provide it, promptly on request, with all the information, including financial information, that is necessary to enable the telecommunications regulatory authority to carry out its tasks in accordance with this Chapter. Information requested shall be treated in accordance with the requirements of confidentiality.
6. Each Party shall ensure that a supplier of telecommunications networks or services affected by a decision of the telecommunications regulatory authority has the right to appeal against that decision³ to an appeal body that is independent of the telecommunications regulatory authority and of the affected supplier. Pending the outcome of the appeal, the decision of the telecommunications regulatory authority shall stand, unless interim measures are granted in accordance with national law.
7. Each Party shall ensure that its telecommunications regulatory authority reports regularly, inter alia, on the state of the electronic communications market, on its human and financial resources, and how those resources are attributed. Each Party shall ensure that these reports and any decisions it issues are made publicly available.

Article 12.14 Authorisation⁴

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

² For greater certainty, this paragraph shall not apply in respect of a measure of a Party allocating and assigning radio spectrum and managing frequency referred to in paragraph 4 of Article 12.10 (Scarce Resources).

³ For greater certainty, this right of appeal may be limited to points of law in accordance with the laws of a Party.

⁴ For greater certainty, authorisation can include licensing.

2. Each Party shall endeavour to authorise the provision of telecommunications networks or services without a formal procedure and to permit the supplier to start providing its networks or services without having to wait for a decision by the telecommunications regulatory authority. If a Party requires a formal authorisation decision, it shall state a reasonable period of time normally required to obtain that decision and communicate this in a transparent manner. It shall endeavour to ensure that the decision is taken within the stated period of time.
3. Each Party shall ensure that any authorisation criteria or applicable procedure, as well as any obligation or condition imposed on or associated with an authorisation, is objective, transparent, non-discriminatory, and related to and not more burdensome than necessary for the kind of service provided.
4. Each Party shall ensure that an applicant receives in writing, which may include in electronic form, the reasons for the denial or the revocation of an authorisation, or the imposition of supplier-specific conditions or the refusal to renew any authorisation. In such cases, an applicant shall have a right of appeal before an appeal body.
5. Each Party shall ensure that administrative fees imposed on suppliers are objective, transparent, non-discriminatory, and commensurate with the administrative costs reasonably incurred in the management, control, and enforcement of the obligations set out in this Chapter. Administrative fees do not include payments for rights to use scarce resources and mandated contributions to universal service provision.

Article 12.15 Transparency

To the extent not already provided for in this Agreement, each Party shall make publicly available:

- (a) the responsibilities of its telecommunications regulatory authority in an easily accessible and clear form, in particular if those responsibilities are given to more than one body;
- (b) its measures relating to public telecommunications networks or services, including:
 - (i) regulations implemented by its telecommunications regulatory authority, together with the basis for these regulations;
 - (ii) tariffs and other terms and conditions of services;

- (iii) specifications of technical interfaces;
 - (iv) conditions for attaching terminal or other equipment to the public telecommunications networks;
 - (v) notification, permit, registration, or licensing requirements, if any; and
- (c) information on bodies responsible for preparing, amending, and adopting standards-related measures.

Article 12.16 Universal Service Obligation

1. Each Party has the right to define the kind of universal service obligation it wishes to maintain.
2. Each Party shall administer any universal service obligation that it maintains in a manner that is transparent, non-discriminatory, and neutral with respect to competition. Each Party shall ensure that its universal service obligation is not more burdensome than necessary for the kind of universal service that it has defined. Universal service obligations defined according to these principles shall not be regarded per se as anti-competitive.
3. If a Party designates a universal service supplier, it shall do so in a manner that is efficient, transparent, non-discriminatory, and open to all suppliers of public telecommunication networks or services.
4. If a Party decides to compensate a universal service supplier, it shall ensure that such compensation is determined through a competitive process or a determination of net costs.

Article 12.17 International Mobile Roaming Services

1. The Parties shall endeavour to cooperate on promoting transparent and reasonable rates for international mobile roaming services that can help promote the growth of trade between the Parties and enhance consumer welfare.
2. Each Party shall consider steps to enhance transparency and competition with respect to international mobile roaming rates and technological alternatives to roaming services, including:

- (a) ensuring that information regarding retail rates is easily accessible to consumers, such as making information on retail rates accessible to consumers through industry codes of practice; and
 - (b) minimising impediments to the use of mobile roaming and technological alternatives, whereby consumers when visiting the territory of a Party from the territory of the other Party can access telecommunications services using the device of their choice.
3. Nothing in this Article shall require a Party to regulate rates or conditions for international mobile roaming services.

Article 12.18 Dispute Resolution

1. Each Party shall ensure that, in the event of a dispute arising between suppliers of telecommunications networks or services in connection with the rights and obligations that arise from this Chapter, and at the request of a supplier involved in the dispute, the telecommunications regulatory authority issues a binding decision within a reasonable period of time to resolve the dispute.
2. Each Party shall ensure that, if its telecommunications regulatory authority declines to initiate any action on a request to resolve a dispute, the telecommunications regulatory authority shall, upon request, provide a written explanation for its decision within a reasonable period of time.
3. Each Party shall ensure that a decision issued by its telecommunications regulatory authority is made publicly available, having regard to the requirements of business confidentiality.
4. Each Party shall ensure that the suppliers involved in the dispute:
 - (a) are given a full statement of the reasons on which the decision is based; and
 - (b) may appeal the decision, in accordance with paragraph 6 of Article 12.13 (Regulatory Principles).
5. For greater certainty, the procedure referred to in paragraphs 1 and 2 shall not preclude a supplier of telecommunications networks or services involved in a dispute from bringing an action before the courts in accordance with the laws and regulations of the Party.

Article 12.19 Confidentiality

1. Each Party shall ensure that suppliers that acquire information from another supplier in the process of negotiating arrangements pursuant to Articles 12.5 (Access and Use) to Article 12.8 (Interconnection with Major Suppliers) use that information solely for the purpose for which it was supplied and respect, at all times, the confidentiality of information transmitted or stored.⁵
2. Each Party shall adopt or maintain measures, in accordance with its laws and regulations, to protect the confidentiality of telecommunications and related traffic data of users over public telecommunications networks and services, without unduly restricting trade in telecommunications services.

Article 12.20
Flexibility in the Choice of Technology

1. Neither Party shall prevent a supplier of public telecommunications services from choosing the technologies it wishes to use to supply its services.
2. Notwithstanding paragraph 1, a Party may take measures to protect a legitimate public policy interest, provided that any measure is not applied in a manner that creates unnecessary obstacles to trade in services.

Article 12.21
Cooperation

1. The Parties recognise the transformational impact of telecommunications networks, infrastructure, and technologies (including those that are new and emerging), and the importance of these technologies to the Parties' respective economies and societies.
2. Accordingly, each Party shall adopt or maintain measures to:
 - (a) encourage a diverse and competitive market for telecommunications services and networks in its territory; and
 - (b) protect the security, resilience, and integrity of its telecommunications infrastructure.
3. The Parties shall endeavour to:
 - (a) exchange information on the opportunities and challenges associated with telecommunications networks, infrastructure, and technologies; and

⁵ For greater certainty, a Party can meet this obligation through the enforcement of non-disclosure agreements between the suppliers.

- (b) work together in international forums to promote a shared approach to these opportunities and challenges.

CHAPTER 13

TEMPORARY ENTRY OF BUSINESS PERSONS

Article 13.1 Definitions

For the purposes of this Chapter:

“business person” means a national, who is engaged in trade in goods, the supply of services, or the conduct of investment activities;

“immigration formality” means a visa, permit, pass, or other document, or electronic authority, granting temporary entry;

“immigration measure” means any measure affecting the entry and stay of foreign nationals; and

“temporary entry” means entry into and temporary stay in the territory of a Party by a business person of the other Party who does not intend to establish permanent residence.

Article 13.2 Objectives

The objectives of this Chapter are to:

- (a) facilitate temporary entry of natural persons for business purposes on a reciprocal basis; and
- (b) ensure an expeditious and transparent process to facilitate the temporary entry of natural persons for business purposes,

while recognising the need of a Party to ensure its security and to protect its domestic labour force and employment.

Article 13.3 Scope

1. This Chapter shall apply to measures that affect the temporary entry of business persons of a Party into the territory of the other Party who fall into the scope of the categories set out in Annex 13A (Schedule of Commitments for Temporary Entry of Business Persons).

2. This Chapter shall not apply to measures affecting natural persons seeking access to the employment market of the other Party, nor to measures regarding citizenship, nationality, residence, or employment on a permanent basis.
3. Nothing in this Agreement shall prevent a Party from applying measures to regulate temporary entry, including those measures necessary to protect the integrity of, and to ensure the orderly movement of natural persons across, its borders, provided that those measures are not applied in a manner as to nullify or impair the benefits accruing to the other Party under this Chapter.
4. The sole fact that a Party requires business persons of the other Party to obtain an immigration formality shall not be regarded as nullifying or impairing the benefits accruing to the other Party under this Chapter.
5. For greater certainty, all requirements provided for in the law of each Party regarding employment and social security measures shall continue to apply, including laws and regulations concerning minimum wages as well as collective wage agreements.
6. Commitments on the temporary entry of business persons as set out in Annex 13A (Schedule of Commitments for Temporary Entry of Business Persons) shall not apply in cases where the intent or effect of the temporary entry is to interfere with or otherwise affect the outcome of a labour or management dispute or negotiation, or the employment of a natural person who is involved in that dispute or negotiation.

Article 13.4 **Application Procedures**

1. As expeditiously as possible after receipt of a completed application for an immigration formality, each Party shall make a decision on the application and inform the applicant of the decision including, if approved, the period of stay and other conditions.
2. At the request of an applicant, a Party in receipt of a completed application for temporary entry shall endeavour to provide, without undue delay, information concerning the status of the application.
3. Each Party shall ensure that fees charged by its competent authority for the processing of an application for an immigration formality are reasonable, in that they do not unduly impair or delay trade in goods or services or the conduct of investment activities under this Agreement.

Article 13.5
Grant of Temporary Entry

1. Each Party shall set out in Annex 13A (Schedule of Commitments for Temporary Entry of Business Persons) its commitments for the temporary entry of business persons in its territory. Annex 13A (Schedule of Commitments for Temporary Entry of Business Persons) shall specify the conditions and limitations for temporary entry and stay, including length of stay, for each category of business persons specified by that Party.
2. A Party shall grant temporary entry or extension of temporary stay to business persons of the other Party to the extent provided for in those commitments made pursuant to paragraph 1, provided that those business persons:
 - (a) follow the granting Party's prescribed application procedures for the immigration formality sought; and
 - (b) meet all relevant eligibility requirements for temporary entry into, or extension of temporary stay in, the granting Party.
3. The sole fact that a Party grants temporary entry or extension of temporary stay to a business person of the other Party pursuant to this Chapter shall not be construed to exempt that business person from meeting any applicable licensing or other requirements, including any mandatory codes of conduct, to practise a profession or otherwise engage in business activities.
4. A Party shall not adopt or maintain limitations in the form of numerical quotas on the total number for each category of business persons of the other Party granted temporary entry in accordance with Annex 13A (Schedule of Commitments for Temporary Entry of Business Persons). A Party shall not maintain or adopt the requirement of an economic needs test, except as provided for in Annex 13A (Schedule of Commitments for Temporary Entry of Business Persons).

Article 13.6
Provision of Information

1. Further to Article 29.2 (Publication – Transparency) and Article 29.5 (Provision of Information – Transparency), each Party shall make publicly available information relating to the current requirements for temporary entry by business persons of the other Party, permitted in accordance with Annex 13A (Schedule of Commitments for Temporary Entry of Business Persons).
2. The information referred to in paragraph 1 shall include, where applicable, the following information:
 - (a) categories of immigration formality;

- (b) documentation required and conditions to be met;
 - (c) method of filing an application and options on where to file, such as consular offices or online;
 - (d) application fees and an indicative timeframe of the processing of an application;
 - (e) the maximum length of stay under each category of immigration formality;
 - (f) conditions for any available extension or renewal;
 - (g) rules regarding accompanying dependents;
 - (h) available review or appeal procedures; and
 - (i) relevant measures of general application pertaining to the temporary entry of business persons of the other Party.
3. With respect to the information referred to in paragraphs 1 and 2, each Party shall endeavour to promptly inform the other Party, either through existing mechanisms or the Services and Investment Sub-Committee, of the introduction of any new requirements and procedures or of the changes in any requirements and procedures that affect the effective application for the grant of entry into, and where applicable, permission to work in, its territory.

Article 13.7 Institutional Arrangements

The Services and Investment Sub-Committee will review and monitor the implementation and operation of this Chapter and perform other functions in accordance with Article 9.14 (Services and Investment Sub-Committee – Cross Border Trade in Services).

Article 13.8 Relation to Other Chapters

1. Except for this Chapter, Chapter 1 (Initial Provisions and General Definitions), Chapter 30 (Institutional Provisions), Chapter 31 (Dispute Settlement), Chapter 33 (Final Provisions), Article 29.2 (Publication – Transparency), and Article 29.5 (Provision of Information – Transparency), no provision of this Agreement shall impose any obligation on a Party regarding its immigration measures.

2. Nothing in this Chapter shall be construed to impose obligations or commitments with respect to other Chapters of this Agreement.

Article 13.9 Dispute Settlement

1. The Parties shall endeavour to settle any differences arising out of the implementation of this Chapter amicably through consultations or negotiations.¹
2. Neither Party shall have recourse to dispute settlement under Chapter 31 (Dispute Settlement) regarding a refusal to grant temporary entry unless:
 - (a) the matter involves a pattern of practice; and
 - (b) the business persons affected have exhausted all available administrative remedies regarding the particular matter.
3. The remedies referred to in subparagraph 2(b) shall be deemed to be exhausted if a final determination in the matter has not been issued by the other Party within a reasonable period of time after the date of the institution of proceedings for the remedy, including any proceedings for review or appeal, and the failure to issue such a determination is not attributable to delays caused by the business persons concerned.

Article 13.10 Cooperation on Return and Readmissions

The Parties acknowledge that the temporary entry of business persons requires the Parties' full cooperation to support the return and readmission of business persons staying in a Party in contravention of its law for temporary entry.

¹ For greater certainty, this includes by way of the mechanisms set out in Article 31.3 (Cooperation – Dispute Settlement).

ANNEX 13A

SCHEDULE OF COMMITMENTS FOR TEMPORARY ENTRY OF BUSINESS PERSONS

Schedule of New Zealand

1. The following sets out New Zealand's commitments in accordance with Article 13.5 (Grant of Temporary Entry) in respect of the entry and temporary stay of business persons.
2. For the purposes of this Schedule, the term "CPC" means the Provisional Central Product Classification (Statistical Papers Series M No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991).
3. For the purposes of this Schedule, the term "enterprise of a party" means an enterprise of a party as defined in Article 9.1 (Definitions – Cross-Border Trade in Services).

A. Business Visitors

Description of Category	Conditions and Limitations (including length of stay)
<p><u>Definition:</u></p> <p>Business Visitors comprise a business person:</p> <p>(a) who is seeking temporary entry to New Zealand for the purpose of:</p> <p>(i) meetings and consultations: business persons attending meetings or conferences, or engaged in consultations with business associates;</p> <p>(ii) training seminars: personnel of an enterprise who enter the territory of a Party to receive informal training in techniques and work practices which are relevant to the operation of the enterprise,</p>	<p>Entry for a period not exceeding in aggregate three months in any calendar year.</p>

<p>provided that the training received is confined to observation, familiarisation, and theoretical instruction only and does not lead to the award of a formal qualification;¹</p> <p>(iii) trade fairs and exhibitions: personnel attending a trade fair for the purpose of promoting their company or its products or services;</p> <p>(iv) sales: representatives of a supplier of services or goods taking orders or negotiating the sale of services or goods or entering into agreements to sell services or goods for that supplier, but not delivering goods or supplying services themselves;</p> <p>(v) purchasing: buyers purchasing goods or services for an enterprise, or management and supervisory personnel, engaging in a commercial transaction carried out in the territory of the Party of which the short-term business visitor is a natural person;</p> <p>(vi) commercial transactions: management and supervisory personnel and financial services personnel (including insurers, bankers, and investment brokers) engaging in a commercial transaction for an enterprise of a Party of which the short-term business visitor is a natural person;</p> <p>(vii) undertaking business consultations or negotiations</p>	
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¹ “formal qualification” means a qualification under the New Zealand Qualifications Framework.

<p>concerning the establishment, expansion, or winding up of a business enterprise or investment in New Zealand, or any related matter;</p> <p>(b) who is not seeking to enter the labour market of New Zealand; and</p> <p>(c) whose principal place of business, actual place of remuneration, and predominant place of accrual of profits remain outside New Zealand.</p>	
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B. Intra-Corporate Transferees

Description of Category	Conditions and Limitations (including length of stay)
<p>The partner and dependent children accompanying the Intra-Corporate Transferee</p> <p>New Zealand shall allow the entry and temporary stay of the partner and any dependent children accompanying an Intra-Corporate Transferee of the United Kingdom that have been granted entry and temporary stay. The period of temporary stay for that partner and, where relevant, dependent children, shall be the same as that granted to the Intra-Corporate Transferee.</p> <p>For the purposes of this commitment:</p> <p>“partner” means any spouse or civil partner of an Intra-Corporate Transferee from the United Kingdom, including under a marriage, civil union, or equivalent union or partnership, recognised as such in accordance with the law of New Zealand. For greater certainty, this includes any unmarried or same sex partner of the Intra-Corporate Transferee; and</p> <p>“dependent children” means children under the age of 20 who are dependent on the Intra-Corporate Transferee and who are recognised as dependent children in accordance with the law of New Zealand where:</p> <p>(i) the Intra-Corporate Transferee has the legal right to remove them from their home country; or</p> <p>(ii) both of the children's parents will be granted entry and temporary stay in accordance with this Agreement.</p>	

<p><u>Definition:</u></p> <p>Intra-Corporate Transferees comprise an executive, manager, or a specialist;</p> <p>(a) who is an employee of a goods supplier, service supplier, or investor of a Party with a commercial presence in New Zealand; and</p> <p>(b) whose salary and any related payments are paid entirely by the service supplier or enterprise that employs the Intra-Corporate Transferee.</p> <p>For the purposes of this definition, “executive” means a business person who primarily directs the management of an enterprise, exercises wide latitude in decision making, and receives only general supervision or direction from higher level executives, the board of directors, or stockholders of the enterprise. An executive would not directly perform tasks related to the actual provision of the service or the operation of the enterprise.</p> <p>Executives must have been employed by their employer for at least 12 months prior to their proposed transfer to New Zealand.</p> <p>For the purposes of this definition, “manager” means a business person who will be responsible for or directs the entire or a substantial part of the operations of the enterprise in New Zealand, receiving general supervision or direction principally from higher level executives, the board of directors, or stockholders of the enterprise; supervising and controlling the work of other supervisory, professional, or managerial employees;</p>	<p><u>Executives and managers:</u> Entry for a period of initial stay up to a maximum of three years.</p> <p><u>Decision making timelines:</u></p> <p>(i) To the extent practicable, the competent authorities of New Zealand shall adopt a decision on the immigration formality application, or a renewal of it, and shall notify the decision to the applicant in writing, in accordance with the notification procedures under the relevant law of New Zealand, as soon as possible but no later than 15 days from the date on which the complete application was submitted.</p> <p>(ii) Where it is not practicable for a decision to be made within 15 days, the competent authorities of New Zealand shall endeavour to make a decision within a reasonable period of time thereafter.</p> <p>(iii) Where the information or documentation for the application is incomplete, and additional information is required to process the application, the competent authorities shall endeavour to notify the applicant within a reasonable period of time of the additional information that is required and set a reasonable deadline for providing it. The 15 day period shall be suspended until the competent authorities have received the required additional information.</p>
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<p>and having the authority to establish goals and policies of the entire or a substantial part of the operations of the enterprise.</p> <p>Managers must have been employed by their employer for at least 12 months prior to their proposed transfer to New Zealand.</p> <p>For the purposes of this definition, “specialist” means a business person with advanced trade, technical, or professional skills within an organisation who possesses knowledge at an advanced level of technical expertise, and who possesses proprietary knowledge of the organisation’s service, research equipment, techniques, or management. Such specialists are responsible for or employed in a particular aspect of an organisation’s operations in New Zealand. Skills are assessed in terms of the applicant’s employment experience, qualifications, and suitability for the position.</p>	<p><u>Specialists:</u> Entry for a period of initial stay up to a maximum of three years.</p>
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C. Contractual Services Suppliers

Description of Category	Conditions and Limitations (including length of stay)
<p><u>Definition:</u></p> <p>“Contractual Services Supplier” means a business person employed by an enterprise of the United Kingdom that:</p> <p>(a) is not an agency for placement and supply services of personnel and is not acting through such an agency;</p> <p>(b) has not established in the territory of New Zealand; and</p>	<p>Entry for a cumulative period of not more than six months in any 12 month period or for the duration of the contract, whichever is less. Subject to economic needs tests.</p> <p>The Contractual Service Supplier entering New Zealand has been offering such services as an employee of the enterprise supplying the services for at least the year immediately preceding the date of submission of an</p>

<p>(c) has concluded a <i>bona fide</i> contract to supply services to a final consumer in New Zealand, requiring the presence on a temporary basis of its employees in New Zealand in order to fulfil the contract to supply services.</p> <p>A Contractual Services Supplier must have:</p> <p>(a) a tertiary-level degree of at least three years in duration;² and</p> <p>(b) at least six years of experience.</p> <p>The six years of experience must be relevant to the field of the contract to supply services.</p> <p>Only in respect of the service sectors or sub-sectors set out below:</p> <p>(a) Legal advisory services in respect of public international law and foreign law (part of CPC 861);</p> <p>(b) accounting, auditing, and bookkeeping services (CPC 862);</p> <p>(c) taxation advisory services (part of CPC 863);</p> <p>(d) urban planning and landscape architectural services (CPC 8674);</p> <p>(e) medical and dental services (CPC 9312);</p> <p>(f) midwives services (part of CPC 93191);</p> <p>(g) services provided by nurses, physiotherapists, and paramedical personnel (part of CPC 93191);</p>	<p>application for entry into New Zealand.</p> <p>The Contractual Services Supplier entering New Zealand must have a valid employment contract with that enterprise in the United Kingdom and receive pay, while in New Zealand, that is at least equivalent to that which a comparable New Zealand worker providing services in the same or similar field would be expected to receive. The contractual services supplier must be employed on conditions that are equivalent to New Zealand minimum employment standards.</p> <p>The Contractual Services Supplier does not receive remuneration for the provision of services in the territory of New Zealand other than the remuneration paid by the enterprise employing the Contractual Services Supplier or from a source outside New Zealand.</p> <p>The number of persons covered by the services contract shall not be larger than necessary to provide the services as stipulated in the contract.</p> <p>The contract to supply services shall comply with the law of New Zealand.</p>
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² For greater certainty, these qualifications must be recognised by the appropriate New Zealand authority where New Zealand law requires such recognition as a condition of the provision of that service in New Zealand.

<p>(h) research and development services (CPC 851-853);</p> <p>(i) advertising services (CPC 871);</p> <p>(j) market research and opinion polling (CPC 864);</p> <p>(k) management consulting services (CPC 865);</p> <p>(l) services related to management consulting (CPC 866);</p> <p>(m) technical testing and analysis services (CPC 8676);</p> <p>(n) related scientific and technical consulting services (CPC 8675);</p> <p>(o) mining (advisory and consulting only) (part of CPC 883 + 5115);</p> <p>(p) translation and interpretation services (CPC 87905**);</p> <p>(q) telecommunication services (CPC 752);</p> <p>(r) postal and courier services (advisory and consulting only) (part of CPC 751);</p> <p>(s) insurance and insurance related advisory and consulting services (part of CPC 812);</p> <p>(t) other financial services advisory and consulting services (parts of CPC 8131**, 8133**);</p> <p>(u) transport advisory and consulting services (parts of CPC 74490**, 74590**, 74690**); or</p>	
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(v) manufacturing advisory and consulting services (part of CPC 884-885).	
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D. Installers and Servicers

Description of Category	Conditions and Limitations (including length of stay)
<p>“Installers and Servicers” comprise a business person who is an Installer or Servicer of machinery or equipment, in situations when such installation or servicing by the supplying company is a condition of purchase of the machinery or equipment. An Installer or Servicer cannot perform services that are not related to the service activity that is the subject of the contract.</p>	<p>Entry for periods not exceeding three months in any 12 month period.</p>

E. Independent Professionals

Description of Category	Conditions and Limitations (including length of stay)
<p><u>Definition:</u></p> <p>“Independent Professionals” means a self-employed business person with advanced technical or professional skills, without the requirement for a commercial presence, working under a valid contract in New Zealand.</p> <p>An Independent Professional must have:</p> <p>(a) a qualification resulting from at least three years of formal post-secondary school education leading to a degree or diploma recognised as comparable to the domestic standard in New Zealand;³ and</p>	<p>Entry for a period of stay up to a maximum of 12 months and subject to economic needs tests.</p>

³ For greater certainty, these qualifications must be recognised by the appropriate New Zealand authority where under New Zealand law such recognition is a condition of the provision of that service in New Zealand.

<p>(b) at least six years of experience.</p> <p>The six years of experience must be relevant to the field of the contract to supply services.</p> <p>Only in respect of the service sectors set out in New Zealand's Schedule of Specific Commitments in the WTO (as currently set out in GATS/SC/62, GATS/SC/62/Suppl.1, and GATS/SC/62/Suppl.2) and the additional service sectors set out below.</p> <p>1. BUSINESS SERVICES</p> <p>A. Professional Services</p> <p>(a) Legal services (international and foreign law) (part of CPC 861**)</p> <p>(f) Integrated engineering services (CPC 8673)</p> <p>(g) Consultancy related to urban planning and landscape architectural services (part of CPC 86711**)</p> <p>B. Computer and Related Services</p> <p>(e) Maintenance and repair of office machinery and equipment including computers (CPC 84500)</p> <p>(f) Other computer services (CPC 84990)</p> <p>F. Other Business Services</p> <p>(c) Management consultancy services (CPC 8650)</p> <p>(d) Services related to management consultancy (CPC 8660)</p> <p>(f) Services incidental to animal husbandry (CPC 88120)</p> <p>(k) Placement and supply services of Personnel (CPC 8720)</p> <p>(p) Photographic services (CPC 8750)</p> <p>(s) Convention services (part of CPC 64110**)</p> <p>(t) Other (credit reporting, collection agency services, interior design, telephone</p>	
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<p>answering and duplicating services) (CPC 87901, 87902, 87907, 87903, 87904)</p> <p>5. EDUCATIONAL SERVICES</p> <p>E. Other Education Services (part of CPC 92900**)</p> <ul style="list-style-type: none"> - Language training provided in private specialist language institutions; - Tuition in subjects taught at the primary and secondary levels, provided by private specialist institutions operating outside the New Zealand compulsory school system. <p>6. ENVIRONMENTAL SERVICES</p> <p>A. Waste Water Management</p> <p>B. Waste Management</p> <p>C. Sanitation and similar services (CPC 94030)</p> <p>D. Protection of ambient air and climate: consultancy only (Part of 94040)</p> <p>E. Noise and vibration abatement: consultancy only (Part of CP 94050)</p> <p>F. Protection of biodiversity and landscape: consultancy only (Part of 94090)</p> <p>G. Other environmental and ancillary services: consultancy only (Part of 94090)</p>	
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1. Notwithstanding the commitments set out above, New Zealand reserves the right to adopt or maintain any measure with respect to ships' crews.
2. With respect to audio-visual services, New Zealand immigration instructions stipulate a special procedure for the granting of visas to entertainers, performing artists, and associated support personnel for work purposes. To be eligible for a work visa or work permit, those applicants must come within the policy guidelines agreed to between the Minister of Immigration, independent promoters, agents, or producers, and the relevant performing artists' unions.

Schedule of the United Kingdom

1. The following sets out the United Kingdom’s commitments in accordance with Article 13.5 (Grant of Temporary Entry) in respect of the temporary entry of business persons.
2. For the purposes of this Schedule, the term “CPC” means the Provisional Central Product Classification (Statistical Papers Series M No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991).
3. For the purposes of this Schedule, the term “enterprise of a Party” means an enterprise that carries out substantial business activities in the territory of New Zealand.

Description of Category	Conditions and Limitations (including length of stay)
<p>A. Business visitors</p> <p>Commitments under this category are made under the following headings:</p> <ul style="list-style-type: none"> • Business visitors for establishment purposes; and • Short-term business visitors. 	
<p><u>Definition:</u></p> <p>“Business visitors for establishment purposes” means business persons working in a senior position within an enterprise of a Party who are responsible for setting up an enterprise in the United Kingdom, do not offer nor provide services, do not engage in any economic activity other than what is required for establishment purposes, and do not receive remuneration within the United Kingdom.</p>	<p>Business visitors for establishment purposes must be employed by an enterprise other than a non-profit organisation.</p> <p>Temporary stay for a period not exceeding 90 days in any 12 month period.</p> <p>The United Kingdom shall grant temporary entry of Business visitors for establishment purposes without the requirement of a work permit or other prior approval procedure of similar intent.</p>
<p>“Short-term business visitors” are permitted to engage in the following activities during their temporary stay:</p>	<p>The United Kingdom shall allow the temporary entry of Short-term business visitors subject to the following conditions:</p>

<p>(i) meetings and consultations: business persons attending meetings or conferences, or engaged in consultations with business associates;</p> <p>(ii) training seminars: personnel of an enterprise who enter the United Kingdom to receive training in techniques and work practices which are utilised by companies or organisations in the United Kingdom, provided that the training received is confined to observation, familiarisation, and classroom instruction only;</p> <p>(iii) trade fairs and exhibitions: personnel attending a trade fair for the purpose of promoting their company or its products or services;</p> <p>(iv) sales: representatives of a supplier of services or goods taking orders or negotiating the sale of services or goods or entering into agreements to sell services or goods for that supplier, but not delivering goods or supplying services themselves;</p> <p>(v) purchasing: buyers purchasing goods or services for an enterprise, or management and supervisory personnel, engaging in a commercial transaction carried out in New Zealand; and</p> <p>(vi) commercial transactions: management and supervisory personnel and financial services personnel (including insurers, bankers, and investment brokers) engaging in a commercial transaction for an enterprise of a Party.</p>	<p>(a) the Short-term business visitors are not engaged in selling their goods or supplying services to the general public;</p> <p>(b) the Short-term business visitors do not, on their own behalf, receive remuneration from within the United Kingdom; and</p> <p>(c) the Short-term business visitors are not engaged in the supply of a service in the framework of a contract concluded between an enterprise that has not established in the United Kingdom, and a consumer in the United Kingdom.</p> <p>Temporary stay for a period not exceeding 90 days in any 12 month period.</p> <p>The United Kingdom shall grant temporary entry of Short-term business visitors without the requirement of a work permit or other prior approval procedure of similar intent.</p>
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Description of Category	Conditions and Limitations (including length of stay)
<p>B. Intra-Corporate Transferees (Managers, Specialists)</p> <p>1. Commitments under this category are made under the following headings:</p> <ul style="list-style-type: none"> • managers; and • specialists. <p>The partner and dependent children accompanying the Intra-corporate transferee</p> <p>2. The United Kingdom shall allow the temporary entry of the partner and dependent children accompanying an intra-corporate transferee of New Zealand granted temporary entry for the same period as the period of temporary stay granted to the intra-corporate transferee. For the purposes of this commitment:</p> <p style="padding-left: 40px;">“the partner” means any spouse or civil partner of an intra-corporate transferee from New Zealand, including under a marriage, civil partnership, or equivalent union or partnership, recognised as such in accordance with the law of the United Kingdom. For greater certainty, this also includes any unmarried or same sex partner who, when accompanying an intra-corporate transferee from New Zealand, may be granted temporary entry under the relevant law of the United Kingdom; and</p> <p style="padding-left: 40px;">“dependent children” means children who are dependent on the intra-corporate transferee and who are recognised as dependent children in accordance with the law of the United Kingdom where:</p> <ul style="list-style-type: none"> (a) the intra-corporate transferee has sole responsibility for the children; or (b) both of the children's parents are being granted temporary entry in accordance with this Agreement. <p>For greater certainty, with respect to the partner and dependent children of an intra-corporate transferee, temporary entry is without prejudice to the law of the United Kingdom applicable to temporary entry.</p>	
<p><u>Definition:</u></p> <p>“Intra-corporate transferees” means business persons who:</p>	

<p>(a) have been employed by an enterprise of a Party, or have been partners in it, for a period of not less than one year immediately preceding the date of their application for the temporary entry in the United Kingdom;</p> <p>(b) are temporarily transferred to an enterprise, in the United Kingdom, which forms part of the same group of the originating enterprise including its representative office, subsidiary, branch, or head company; and</p> <p>(c) belongs to one of the following categories:</p> <p style="padding-left: 40px;">(i) managers: business persons working in a senior position, who primarily direct the management of the enterprise, receiving general supervision or direction principally from the board of directors or from stockholders of the business or their equivalent, including at least:</p> <p style="padding-left: 80px;">(A) directing the enterprise or a department thereof;</p> <p style="padding-left: 80px;">(B) supervising and controlling the work of other supervisory, professional or managerial employees; or</p> <p style="padding-left: 80px;">(C) having the personal authority to recruit and dismiss or to recommend recruitment, dismissal or other personnel-related actions; or</p>	<p>Intra-corporate transferees must be employed by an enterprise other than a non-profit organisation.</p> <p>Temporary stay for a period not exceeding three years.</p> <p>Decision making timelines:</p> <p style="padding-left: 40px;">(a) To the extent practicable, the competent authorities of the United Kingdom shall adopt a decision on the immigration formality application, or a renewal of it, and shall notify the decision to the applicant in writing, in accordance with the notification procedures under the relevant law of the United Kingdom, as soon as possible but no later than 90 days after the date on which the complete application was submitted.</p> <p style="padding-left: 40px;">(b) Where it is not practicable for a decision to be made within 90 days, the competent authorities of the United Kingdom shall endeavour to make the decision within a reasonable period of time thereafter.</p> <p style="padding-left: 40px;">(c) Where the information or documentation for the application is incomplete, and additional information is required to process the application, the competent authorities shall endeavour to notify the applicant within a reasonable period of time of the additional information that is required and set a reasonable deadline for providing it. The 90 day period shall be suspended until the competent</p>
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<p>(ii) specialists: business persons who possess specialised knowledge essential to the enterprise's production, research equipment, techniques, processes, procedures, or management. In assessing such knowledge, account shall be taken not only of knowledge specific to the enterprise, but also of whether the business person has a high level of qualification referring to a type of work or trade requiring specific technical knowledge, including membership of an accredited profession.</p>	<p>authorities have received the required additional information.</p>
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Description of Category	Conditions and Limitations (including length of stay)
<p>C. Contractual Service Suppliers</p>	
<p><u>Definition:</u></p> <p>“Contractual service suppliers” means business persons employed by an enterprise of a Party which:</p> <p>(a) is not an agency for placement and supply services of personnel and is not acting through such an agency;</p> <p>(b) has not established in the territory of the United Kingdom; and</p> <p>(c) has concluded a <i>bona fide</i> contract to supply services to a final consumer in the United Kingdom, requiring the presence on a temporary basis of its employees in the United Kingdom in order to</p>	<p>The business persons are engaged in the supply of a service on a temporary basis as employees of an enterprise which has obtained a service contract not exceeding 12 months.</p> <p>Temporary stay for a cumulative period of not more than six months in any 12 month period or for the duration of the contract, whichever is less.</p> <p>Entry for the following sub-sectors is subject to an economic needs test:</p> <p>(i) engineering services and integrated engineering services (CPC 8672 and 8673);</p> <p>(ii) management consulting services (CPC 865);</p>

<p>fulfil the contract to supply services.</p> <p>The United Kingdom makes commitments only in the service sectors or sub-sectors set out below:</p> <p>(i) legal advisory services in respect of public international law and foreign law (part of CPC 861);</p> <p>(ii) accounting and bookkeeping services (CPC 86212 other than "auditing services", 86213, 86219 and 86220);</p> <p>(iii) taxation advisory services (CPC 863). Taxation advisory services does not include legal advisory and legal representational services on tax matters, which are under legal advisory services in respect of public international law and foreign law;</p> <p>(iv) architectural services and urban planning and landscape architectural services (CPC 8671 and 8674);</p> <p>(v) engineering services and integrated engineering services (CPC 8672 and 8673);</p> <p>(vi) research and development services (CPC 851, 852 excluding psychologists services (part of CPC 85201, which is under medical and dental services), and 853);</p> <p>(vii) advertising services (CPC 871);</p> <p>(viii) market research and opinion polling services (CPC 864);</p> <p>(ix) management consulting services (CPC 865);</p> <p>(x) services related to management consulting (CPC 866);</p>	<p>(iii) services related to management consulting (CPC 866);</p> <p>(iv) research and development services (CPC 851, 852 excluding psychologists services (part of CPC 85201, which is under medical and dental services), and 853); and</p> <p>(v) postal and courier services (CPC 751, advisory and consulting services only).</p> <p>The business persons entering the United Kingdom have been offering such services as employees of the enterprise supplying the services for at least the year immediately preceding the date of submission of an application for entry into the United Kingdom and possess, at the date of submission of an application for entry into the United Kingdom at least three years professional experience in the sector of activity which is the subject of the contract. Professional experience shall be obtained after having reached the age of majority.</p> <p>The business persons entering the United Kingdom shall possess:</p> <p>(a) a university degree or a qualification demonstrating knowledge of an equivalent level; and</p> <p>(b) the professional qualifications legally required to exercise that activity in the United Kingdom.</p> <p>Where the degree or qualification has not been obtained in the United Kingdom, the United Kingdom may evaluate whether this is equivalent</p>
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<p>(xi) technical testing and analysis services (CPC 8676);</p> <p>(xii) maintenance and repair of metal products, of (non-office) machinery, of (non-transport and non-office) equipment, and of personal and household goods (CPC 633, 7545, 8861, 8862, 8864, 8865 and 8866);</p> <p>(xiii) translation and interpretation services (CPC 87905, excluding official or certified activities);</p> <p>(xiv) telecommunication services (CPC 7544, advisory and consulting services only);</p> <p>(xv) postal and courier services (CPC 751, advisory and consulting services only);</p> <p>(xvi) site investigation work (CPC 5111);</p> <p>(xvii) insurance and insurance related services (advisory and consulting services only); and</p> <p>(xviii) other financial services advisory and consulting services.</p>	<p>to a university degree required in its territory.</p> <p>The business person does not receive remuneration for the provision of services in the territory of the United Kingdom other than the remuneration paid by the enterprise employing the business person or from a source outside the United Kingdom.</p> <p>The access accorded relates only to the service activity which is the subject of the contract and does not confer entitlement to exercise the professional title of the United Kingdom where the service is provided.</p> <p>The number of persons covered by the service contract shall not be larger than necessary to fulfil the contract, as it may be requested by the laws, regulations or other legal requirements of the United Kingdom.</p> <p>The contract to supply services shall comply with the requirements of the law that apply in the United Kingdom.</p> <p>The United Kingdom may adopt or maintain a measure relating to qualification requirements, qualification procedures, technical standards, licensing requirements or licensing procedures that does not constitute a limitation within the meaning of Article 13.5 (Grant of Temporary Entry). Those measures, which include requirements to obtain a licence, to obtain recognition of qualifications in regulated sectors, or to pass specific examinations, such as language examinations, even if not listed in this Annex, apply in any case to contractual service suppliers of New Zealand.</p>
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Description of Category	Conditions and Limitations (including length of stay)
D. Independent Professionals	
<p><u>Definition:</u></p> <p>“Independent professionals” means business persons who:</p> <p>(a) are engaged in the supply of a service and established as self-employed in the territory of New Zealand;</p> <p>(b) have not established in the territory of the United Kingdom; and</p> <p>(c) have concluded a <i>bona fide</i> contract (other than through an agency for placement and supply services of personnel) to supply services to a final consumer in the United Kingdom, requiring their presence on a temporary basis in the United Kingdom in order to fulfil the contract to supply services.</p> <p>The United Kingdom makes commitments only in the service sectors or sub-sectors set out below:</p> <p>(i) legal advisory services in respect of public international law and foreign law (part of CPC 861);</p> <p>(ii) architectural services and urban planning and landscape architectural services (CPC 8671 and 8674);</p> <p>(iii) research and development services (CPC 851, 852 excluding psychologists services (part of CPC 85201, which is under medical and dental services), and 853);</p> <p>(iv) management consulting services (CPC 865);</p>	<p>The business persons are engaged in the supply of a service on a temporary basis as self-employed persons established in New Zealand and have obtained a service contract for a period not exceeding 12 months.</p> <p>Temporary stay for a cumulative period of not more than six months in any 12 month period or for the duration of the contract, whichever is less.</p> <p>Entry for the following sub-sectors is subject to an economic needs test:</p> <p>(i) management consulting services (CPC 865);</p> <p>(ii) services related to management consulting (CPC 866);</p> <p>(iii) research and development services (CPC 851, 852 excluding psychologists services, and 853); and</p> <p>(iv) postal and courier services (CPC 751, advisory and consulting services only).</p> <p>The business persons entering the United Kingdom possess, at the date of submission of an application for entry into the United Kingdom, at least six years professional experience in the sector of activity which is the subject of the contract.</p> <p>The business persons entering the United Kingdom shall possess:</p>

<p>(v) services related to management consulting (CPC 866);</p> <p>(vi) translation and interpretation services (CPC 87905, excluding official or certified activities);</p> <p>(vii) telecommunication services (CPC 7544, advisory and consulting services only);</p> <p>(viii) postal and courier services (CPC 751, advisory and consulting services only);</p> <p>(ix) insurance and insurance related services (advisory and consulting services only); and</p> <p>(x) other financial services (advisory and consulting services only).</p>	<p>(a) a university degree or a qualification demonstrating knowledge of an equivalent level; and</p> <p>(b) the professional qualifications legally required to exercise that activity in the United Kingdom.</p> <p>Where the degree or qualification has not been obtained in the United Kingdom, the United Kingdom may evaluate whether this is equivalent to a university degree required in its territory.</p> <p>The access accorded relates only to the service activity which is the subject of the contract and does not confer entitlement to exercise the professional title of the United Kingdom where the service is provided.</p> <p>The contract to supply services shall comply with the requirements of the law that apply in the United Kingdom.</p> <p>The United Kingdom may adopt or maintain a measure relating to qualification requirements, qualification procedures, technical standards, licensing requirements or licensing procedures that does not constitute a limitation within the meaning of Article 13.5 (Grant of Temporary Entry). Those measures, which include requirements to obtain a licence, to obtain recognition of qualifications in regulated sectors, or to pass specific examinations, such as language examinations, even if not listed in this Annex, apply in any case to independent professionals of New Zealand.</p>
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CHAPTER 14

INVESTMENT

Article 14.1 Objectives

The objective of this Chapter is to encourage and promote the flow of investment between each Party on a mutually advantageous basis, under conditions of transparency within a stable framework of rules to ensure the protection and security of investments by investors of the other Party within each Party's territory, while recognising the right of each Party to regulate in order to achieve legitimate public policy objectives, such as the protection of public health, safety, and the environment.

Article 14.2 Definitions

For the purposes of this Chapter:

“activities performed in the exercise of governmental authority” means activities which are performed, including services which are supplied, neither on a commercial basis nor in competition with one or more economic operators;

“covered investment” means, with respect to a Party, an investment in its territory of an investor of the other Party, made in accordance with the applicable law at the time the investment is made,¹ in existence as of the date of entry into force of this Agreement or established, acquired, or expanded thereafter;

“enterprise” means an enterprise as defined in Article 1.3 (General Definitions – Initial Provisions and General Definitions), and a branch or a representative office of an enterprise;

“enterprise of a Party” means an enterprise constituted or organised under the law of that Party or a branch located in the territory of that Party, that carries out substantial business activities in the territory of that Party;^{2, 3}

¹ For greater certainty, minor or technical breaches of law shall not deprive investors and covered investments of treaty protection.

² For greater certainty, the inclusion of a “branch” in the definitions of “enterprise” and “enterprise of a Party” is without prejudice to a Party's ability to treat a branch under its law as an entity that has no independent legal existence and is not separately organised.

³ An enterprise shall be deemed to carry out substantial business activities in the territory of a Party if it has a genuine link to the economy of that Party. As to whether an enterprise has a genuine link to the economy of a Party, this should be established by an overall examination, on a case-by-case basis, of the relevant circumstances. These circumstances may include whether the enterprise:

“freely usable currency” means a “freely usable currency” as determined by the International Monetary Fund under its Articles of Agreement and amendments thereto, or any currency that is used to make international payments and is widely traded in the international principal exchange markets;

“investment” means every kind of asset that an investor owns or controls, directly or indirectly, that has the characteristics of an investment, including characteristics such as the commitment of capital or other resources, the expectation of gain or profit, or the assumption of risk. Forms that an investment may take include:

- (a) an enterprise;
- (b) shares, stock, and other forms of equity participation in an enterprise;
- (c) bonds, including government issued bonds, debentures, other debt instruments, and loans;⁴
- (d) futures, options, and other derivatives;
- (e) rights under turnkey, construction, management, production, concession, revenue-sharing, and other similar contracts;
- (f) intellectual property rights;
- (g) licences, authorisations, permits, concessions, and similar rights conferred pursuant to a Party’s law; and
- (h) other tangible or intangible, movable or immovable property, and related property rights, such as leases, mortgages, liens, and pledges,

but investment does not mean an order or judgment entered in a judicial or administrative action.

Returns that are invested shall be treated as investments. Any alteration of the form in which assets are invested or reinvested does not affect their qualification as investments;

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- (a) has a continuous physical presence, including through ownership or rental of premises, in the territory of that Party;
 - (b) has its central administration in the territory of that Party;
 - (c) employs staff in the territory of that Party; and
 - (d) generates turnover and pays taxes in the territory of that Party.

⁴ Some forms of debt, such as bonds, debentures, and long-term notes, are more likely to have the characteristics of an investment, while other forms of debt, such as claims to payment that are immediately due and result from the sale of goods or services, are less likely to have those characteristics.

“investor of a Party” means:

- (a) a Party;
- (b) an enterprise of a Party; or
- (c) a national,

that attempts to make, is making, or has made an investment in the territory of the other Party;

“person of a Party” means a national or an enterprise of a Party; and

“returns” means the amounts yielded by, or derived from, an investment, including profits, dividends, interest, capital gains, royalty payments, management fees, technical assistance fees, and other fees.

Article 14.3 **Scope**

1. This Chapter shall apply to measures adopted or maintained by a Party relating to:
 - (a) investors of the other Party;
 - (b) covered investments; and
 - (c) with respect to Article 14.8 (Performance Requirements) and Article 14.18 (Investment and Environmental, Health, and Other Regulatory Objectives), all investments in the territory of that Party.
2. A Party’s obligations under this Chapter shall apply to measures adopted or maintained by:⁵
 - (a) the central, regional, or local governments or authorities of that Party; and
 - (b) any person, including a state enterprise or any other body, when it exercises any government authority delegated to it by central, regional, or local governments or authorities of that Party.

⁵ For greater certainty, a Party’s obligations under this Chapter shall also apply to measures adopted or maintained by any other person or entity acting on the instructions of, or under the direction or control of, a person or body listed under subparagraphs (a) or (b), to the extent that those measures are attributable to a Party under international law.

3. With respect to the establishment of an investment, Articles 14.5 to Article 14.9 shall not apply to any measure relating to activities performed in the exercise of governmental authority.
4. For greater certainty, this Chapter shall not bind a Party in relation to any act or fact that took place or any situation that ceased to exist before the date of entry into force of this Agreement.
5. Articles 14.5 to Article 14.9 shall not apply to any measure with respect to audio-visual services.
6. In the event of any inconsistency between this Chapter and a bilateral, plurilateral, or multilateral air services agreement to which both Parties are party, the air services agreement shall prevail in determining the rights and obligations of the Parties.
7. If the Parties have the same obligations under this Agreement and a bilateral, plurilateral, or multilateral air services agreement, a Party may invoke the dispute settlement procedures of this Agreement only after any dispute settlement procedures in the other agreement have been exhausted.

Article 14.4 Relation to Other Chapters

1. In the event of any inconsistency between this Chapter and another Chapter, the other Chapter shall prevail to the extent of the inconsistency.
2. A requirement of a Party that a service supplier of the other Party post a bond or other form of financial security as a condition for the cross-border supply of a service does not in itself make this Chapter applicable to measures adopted or maintained by the Party relating to that cross-border supply of the service. This Chapter shall apply to measures adopted or maintained by a Party relating to the posted bond or financial security, to the extent that the bond or financial security is a covered investment.
3. This Chapter shall not apply to measures adopted or maintained by a Party to the extent that they are covered by Chapter 11 (Financial Services).

Article 14.5 Market Access

Neither Party shall adopt or maintain, with respect to the establishment, acquisition, expansion, management, conduct, operation, or sale or other disposition of an investment of an investor of a Party or of a non-party in its territory, a measure that:

- (a) imposes limitations on:
 - (i) the number of enterprises that may carry out a specific economic activity whether in the form of numerical quotas, monopolies, exclusive suppliers, or the requirement of an economic needs test;
 - (ii) the total value of transactions or assets in the form of numerical quotas or the requirement of an economic needs test;⁶
 - (iii) the total number of operations or the total quantity of output expressed in terms of designated numerical units in the form of quotas or the requirement of an economic needs test;
 - (iv) the participation of foreign capital in terms of maximum percentage limit on foreign shareholding or the total value of individual or aggregate foreign investment; or
 - (v) the total number of natural persons that may be employed in a particular sector or that an enterprise may employ and who are necessary for, and directly related to, the performance of economic activity in the form of numerical quotas or the requirement of an economic needs test; or
- (b) requires that an economic activity is carried out through a specific type of legal entity or by a joint venture.

Article 14.6
National Treatment

Each Party shall accord to investors of the other Party and covered investments treatment no less favourable than the treatment it accords, in like situations, to its own investors and to their investments with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of investments in its territory.

Article 14.7
Most-Favoured-Nation Treatment

1. Each Party shall accord to investors of the other Party and covered investments treatment no less favourable than the treatment it accords, in like situations, to investors of a non-party and to their investments with respect to

⁶ Subparagraphs (a)(i), (a)(ii), and (a)(iii) do not cover measures adopted or maintained in order to limit the production of an agricultural or fisheries product.

the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of investments in its territory.⁷

2. Paragraph 1 shall not be construed as obliging a Party to extend to investors of the other Party or to covered investments the benefit of any treatment resulting from measures providing for recognition, including the recognition of the standards or criteria for the authorisation, licencing, or certification of a natural person or enterprise to carry out an economic activity, or the recognition of prudential measures as referred to in paragraph 3 of the GATS Annex on Financial Services.
3. For greater certainty, the treatment referred to in paragraph 1 does not encompass international dispute resolution procedures or mechanisms other than those set out in this Agreement.

Article 14.8 **Performance Requirements**

1. Neither Party shall, in connection with the establishment, acquisition, expansion, management, conduct, operation, or sale or other disposition of an investment of an investor of a Party or of a non-party in its territory, impose or enforce any requirement, or enforce any commitment or undertaking:⁸
 - (a) to export a given level or percentage of goods or services;
 - (b) to achieve a given level or percentage of domestic content;
 - (c) to purchase, use, or accord a preference to goods produced in its territory, or to purchase goods from a person in its territory;
 - (d) to relate in any way the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows associated with that investment;
 - (e) to restrict sales of goods or services in its territory that the investment produces or supplies by relating those sales in any way to the volume or value of its exports or foreign exchange earnings;
 - (f) to restrict exportation or sale for export;

⁷ For greater certainty, this paragraph does not cover treatment accorded by the United Kingdom to investors (and to their investments) of territories for whose international relations the United Kingdom is responsible.

⁸ For greater certainty, a condition for the receipt or continued receipt of an advantage referred to in paragraph 2 does not constitute a “requirement” or a “commitment or undertaking” for the purposes of paragraph 1.

- (g) to transfer a particular technology, a production process, or other proprietary knowledge to a person in its territory;
- (h) to locate the regional or world headquarters of an enterprise in its territory;
- (i) to hire a given number or percentage of its nationals;
- (j) to achieve a given level or value of research and development in its territory;
- (k) to supply exclusively from the territory of that Party the goods that the investment produces or the services that it supplies to a specific regional market or to the world market;
- (l)
 - (i) to purchase, use, or accord a preference to, in its territory, technology of that Party or of a person of that Party;⁹ or
 - (ii) that prevents the purchase or use of, or the according of a preference to, in its territory, a particular technology; or
- (m) to adopt:
 - (i) a given rate or amount of royalty under a licence contract; or
 - (ii) a given duration of the term of a licence contract,

in regard to any licence contract in existence at the time the requirement is imposed or enforced, or any commitment or undertaking is enforced, or any future licence contract¹⁰ freely entered into between the investor or investment and a person in its territory, provided that the requirement is imposed or enforced or the commitment or undertaking is enforced in a manner that constitutes direct interference with that licence contract by an exercise of non-judicial governmental authority of a Party. For greater certainty, subparagraph (m) shall not apply when the licence contract is concluded between the investor or investment and a Party.

2. Neither Party shall condition the receipt or continued receipt of an advantage, in connection with the establishment, acquisition, expansion, management, conduct, operation, or sale or other disposition of an investment of an investor of a Party or of a non-party in its territory, on compliance with any requirement:

⁹ For the purposes of this Article, the term “technology of a Party or of a person of a Party” includes technology that is owned by a Party or a person of a Party, and technology for which a Party or a person of a Party holds an exclusive licence.

¹⁰ A “licence contract” referred to in this subparagraph means any contract concerning the licensing of technology, a production process, or other proprietary knowledge.

- (a) to achieve a given level or percentage of domestic content;
 - (b) to purchase, use, or accord a preference to goods produced in its territory, or to purchase goods from a person in its territory;
 - (c) to relate in any way the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows associated with that investment;
 - (d) to restrict sales of goods or services in its territory that the investment produces or supplies by relating those sales in any way to the volume or value of its exports or foreign exchange earnings; or
 - (e) to restrict exportation or sale for export.
3. For greater certainty, nothing in paragraph 1 shall be construed as preventing the enforcement by a Party of an undertaking voluntarily given¹¹ by a person in relation to a takeover or merger.
4. Nothing in paragraph 2 shall be construed to prevent a Party from conditioning the receipt or continued receipt of an advantage, in connection with an investment of an investor of a Party or of a non-party in its territory, on compliance with a requirement to locate production, supply a service, train or employ workers, construct or expand particular facilities, or carry out research and development, in its territory.
5. Subparagraphs 1(g), 1(l), and 1(m) shall not apply:
- (a) if a Party authorises use of an intellectual property right in accordance with Article 31 or Article 31bis of the TRIPS Agreement, or to measures requiring the disclosure of data or proprietary information that fall within the scope of, and are consistent with, paragraph 3 of Article 39 of the TRIPS Agreement; or
 - (b) if the requirement is imposed or enforced, or the commitment or undertaking is enforced, by a court or administrative tribunal, or by a competition authority to remedy a situation¹² determined after a judicial or administrative process to be anti-competitive under a Party's competition law.¹³

¹¹ An “undertaking voluntarily given” means that it is not required by a Party as a condition of the approval of the takeover or merger.

¹² For greater certainty, for the purposes of this subparagraph “situation” includes any feature of a market (whether behavioural or structural) which may be subject to investigation or study under New Zealand’s competition studies laws or regulations or the United Kingdom’s market investigation law.

¹³ The Parties recognise that a patent does not necessarily confer market power.

6. Subparagraph 1(m) shall not apply if the requirement is imposed or enforced or the commitment or undertaking is enforced by a tribunal as equitable remuneration under the Party's copyright law.
7. Subparagraphs 1(a), 1(b), 1(c), 2(a), and 2(b), shall not apply to qualification requirements for goods or services with respect to export promotion and foreign aid programmes.
8. Subparagraphs 1(l) and 1(m) shall not be construed to prevent a Party from adopting or maintaining measures to protect legitimate public welfare objectives, provided that those measures are not applied in an arbitrary or unjustified manner, or in a manner that constitutes a disguised restriction on international trade or investment.
9. Subparagraphs 2(a) and 2(b) shall not apply to requirements imposed or enforced by an importing Party relating to the content of goods necessary to qualify for preferential tariffs or preferential quotas.
10. For greater certainty, paragraphs 1 and 2 shall not apply to any requirement other than the requirements set out in those paragraphs.
11. This Article is without prejudice to the obligations of a Party under the *Agreement on Trade-Related Investment Measures* in Annex 1A to the WTO Agreement.
12. This Article shall not preclude enforcement of any commitment, undertaking, or requirement between private parties, if a Party did not impose or require the commitment, undertaking, or requirement.

Article 14.9
Senior Management and Boards of Directors

A Party shall not require that an enterprise that is a covered investment appoint to senior management or board of director positions natural persons of a particular nationality or who are resident in the territory of that Party.

Article 14.10
Non-Conforming Measures

1. Articles 14.5 (Market Access) to Article 14.9 (Senior Management and Boards of Directors) shall not apply to:
 - (a) any existing non-conforming measure that is maintained by a Party at:

- (i) the central or regional level of government, as set out by that Party in its Schedule to Annex I (Cross-Border Trade in Services and Investment Non-Conforming Measures); or
 - (ii) a local level of government;
 - (b) the continuation or prompt renewal of any non-conforming measure referred to in subparagraph (a); or
 - (c) an amendment to any non-conforming measure referred to in subparagraph (a) to the extent that the amendment does not decrease the conformity of the measure, as it existed immediately before the amendment, with Articles 14.5 (Market Access) to Article 14.9 (Senior Management and Board of Directors).
2. Articles 14.5 (Market Access) to Article 14.9 (Senior Management and Boards of Directors) shall not apply to any measure that a Party adopts or maintains with respect to sectors, sub-sectors, or activities, as set out by that Party in its Schedule to Annex II (Cross-Border Trade in Services and Investment Non-Conforming Measures).
 3. Neither Party shall, under any measure adopted after the date of entry into force of this Agreement and covered by its Schedule to Annex II (Cross-Border Trade in Services and Investment Non-Conforming Measures), require an investor of the other Party, by reason of its nationality, to sell or otherwise dispose of a covered investment existing at the time the measure becomes effective.
 4. (a) Article 14.6 (National Treatment) shall not apply to any measure that falls within an exception to, or derogation from, the obligations which are imposed by:
 - (i) Article 17.7 (National Treatment – Intellectual Property); or
 - (ii) Article 3 of the TRIPS Agreement, if the exception or derogation relates to matters not addressed by Chapter 17 (Intellectual Property).
 - (b) Article 14.7 (Most-Favoured-Nation Treatment) shall not apply to any measure that falls within Article 5 of the TRIPS Agreement, or an exception to, or derogation from, the obligations which are imposed by:
 - (i) Article 17.7 (National Treatment – Intellectual Property); or
 - (ii) Article 4 of the TRIPS Agreement.

5. Articles 14.5 (Market Access) to Article 14.9 (Senior Management and Boards of Directors) shall not apply to any measure with respect to government procurement.
6. Articles 14.5 (Market Access) to Article 14.9 (Senior Management and Boards of Directors) shall not apply to a subsidy or grant provided by a Party, including a government supported loan, guarantee, or insurance.
7. Each Party shall endeavour to progressively remove the non-conforming measures.

Article 14.11
Minimum Standard of Treatment¹⁴

1. Each Party shall accord to covered investments treatment in accordance with applicable customary international law principles, including fair and equitable treatment and full protection and security.
2. For greater certainty, paragraph 1 prescribes the customary international law minimum standard of treatment of aliens as the standard of treatment to be afforded to covered investments. The concepts of “fair and equitable treatment” and “full protection and security” do not require treatment in addition to or beyond that which is required by that standard, and do not create additional substantive rights. The obligations in paragraph 1 provide that:
 - (a) “fair and equitable treatment” includes the obligation not to deny justice in criminal, civil, or administrative adjudicatory proceedings in accordance with the principle of due process embodied in the principal legal systems of the world; and
 - (b) “full protection and security” requires each Party to provide the level of police protection required under customary international law.
3. A determination that there has been a breach of another provision of this Agreement, or of a separate international agreement, does not establish that there has been a breach of this Article.
4. For greater certainty, the mere fact that a Party takes or fails to take an action that may be inconsistent with an investor’s expectations does not constitute a breach of this Article, even if there is loss or damage to the covered investment as a result.
5. For greater certainty, the mere fact that a subsidy or grant has not been issued, renewed or maintained, or has been modified or reduced, by a Party, does not

¹⁴ Article 14.11 (Minimum Standard of Treatment) shall be interpreted in accordance with Annex 14A (Customary International Law).

constitute a breach of this Article, even if there is loss or damage to the covered investment as a result.

Article 14.12
Treatment in Case of Armed Conflict or Civil Strife

1. Notwithstanding Article 14.10 (Non-Conforming Measures), each Party shall accord to investors of the other Party and to covered investments non-discriminatory treatment with respect to measures it adopts or maintains relating to losses suffered by investments in its territory owing to armed conflict or civil strife.
2. Notwithstanding paragraph 1, if an investor of a Party, in a situation referred to in paragraph 1, suffers a loss in the territory of the other Party resulting from:
 - (a) requisitioning of its covered investment or part thereof by the latter's forces or authorities; or
 - (b) destruction of its covered investment or part thereof by the latter's forces or authorities, which was not required by the necessity of the situation,the latter Party shall provide the investor restitution, compensation, or both, as appropriate, for that loss.
3. Paragraph 1 shall not apply to existing measures relating to subsidies or grants that would be inconsistent with Article 14.6 (National Treatment) but for Article 14.10 (Non-Conforming Measures).

Article 14.13
Transfers

1. Each Party shall permit all transfers relating to a covered investment to be made freely and without delay into and out of its territory. Those transfers include:
 - (a) contributions to capital, including the initial contribution;
 - (b) returns;
 - (c) proceeds from the sale of all or any part of the covered investment or from the partial or complete liquidation of the covered investment;
 - (d) payments made under a contract, including a loan agreement;

- (e) payments made pursuant to Article 14.12 (Treatment in Case of Armed Conflict or Civil Strife) and Article 14.14 (Expropriation and Compensation);
 - (f) payments arising out of a dispute; and
 - (g) earnings and other remuneration of foreign personnel in connection with the covered investment.
2. Each Party shall permit transfers relating to a covered investment to be made in a freely usable currency at the market rate of exchange prevailing at the time of transfer.
 3. Neither Party shall require its investors to transfer, or penalise its investors for failing to transfer, the income, earnings, profits, or other amounts derived from, or attributable to, investments in the territory of the other Party.
 4. Notwithstanding paragraphs 1 and 2, each Party may prevent or delay a transfer through the equitable, non-discriminatory, and good faith application of its law relating to:
 - (a) bankruptcy, insolvency, or the protection of the rights of creditors;
 - (b) issuing, trading, or dealing in securities, futures, options, or derivatives;
 - (c) criminal or penal offences;
 - (d) financial reporting or record keeping of transfers when necessary to assist law enforcement or financial regulatory authorities;
 - (e) ensuring compliance with orders or judgments in judicial or administrative proceedings; or
 - (f) social security, public retirement, or compulsory savings schemes.
 5. For greater certainty, nothing in this Article shall be construed to prevent a Party from applying its law relating to the imposition of economic sanctions provided that doing so does not constitute a disguised restriction on transfers.

Article 14.14
Expropriation and Compensation¹⁵

1. Neither Party shall expropriate or nationalise a covered investment either directly or indirectly through measures equivalent to expropriation or nationalisation (expropriation), except:
 - (a) for a public purpose;
 - (b) in a non-discriminatory manner;
 - (c) on payment of prompt, adequate, and effective compensation in accordance with paragraphs 2, 3, and 4; and
 - (d) in accordance with due process of law.
2. Compensation shall:
 - (a) be paid without delay;
 - (b) be equivalent to the fair market value of the expropriated investment immediately before the expropriation took place (the date of expropriation);
 - (c) not reflect any change in value occurring because the intended expropriation had become known earlier; and
 - (d) be fully realisable and freely transferable.
3. If the fair market value is denominated in a freely usable currency, the compensation paid shall be no less than the fair market value on the date of expropriation, plus interest at a commercially reasonable rate for that currency, accrued from the date of expropriation until the date of payment.
4. If the fair market value is denominated in a currency that is not freely usable, the compensation paid, converted into the currency of payment at the market rate of exchange prevailing on the date of payment, shall be no less than:
 - (a) the fair market value on the date of expropriation, converted into a freely usable currency at the market rate of exchange prevailing on that date; plus
 - (b) interest, at a commercially reasonable rate for that freely usable currency, accrued from the date of expropriation until the date of payment.

¹⁵ This Article shall be interpreted in accordance with Annex 14B (Expropriation).

5. This Article shall not apply to the issuance of compulsory licences granted in relation to intellectual property rights in accordance with the TRIPS Agreement, or to the revocation, limitation, or creation of intellectual property rights, to the extent that the issuance, revocation, limitation, or creation is consistent with Chapter 17 (Intellectual Property) and the TRIPS Agreement.¹⁶
6. For greater certainty, a Party's decision not to issue, renew, or maintain a subsidy or grant, or decision to modify or reduce a subsidy or grant:
 - (a) in the absence of any specific commitment under law or contract to issue, renew, or maintain that subsidy or grant; or
 - (b) in accordance with any terms or conditions attached to the issuance, renewal, modification, reduction, and maintenance of that subsidy or grant,

standing alone, does not constitute an expropriation.

Article 14.15 Subrogation

If a Party, or any agency, institution, statutory body, or corporation designated by a Party, makes a payment to an investor of the Party under a guarantee, a contract of insurance, or other form of indemnity that it has entered into with respect to a covered investment, the other Party in whose territory the covered investment was made shall recognise the subrogation or transfer of any rights the investor would have possessed under this Chapter with respect to the covered investment but for the subrogation, and the investor shall be precluded from pursuing these rights to the extent of the subrogation.

Article 14.16 Special Formalities and Disclosure of Information

1. Nothing in Article 14.6 (National Treatment) shall be construed to prevent a Party from adopting or maintaining a measure that prescribes special formalities in connection with covered investments, such as a requirement that covered investments be legally constituted under the law of a Party, provided that those formalities do not materially impair the protections afforded by a Party to investors of the other Party and covered investments pursuant to this Chapter.

¹⁶ For greater certainty, the Parties recognise that, for the purposes of this Article, the term "revocation" of intellectual property rights includes the cancellation or nullification of those rights, and the term "limitation" of intellectual property rights includes exceptions to those rights.

2. Notwithstanding Article 14.6 (National Treatment) and Article 14.7 (Most-Favoured-Nation Treatment), a Party may require an investor of the other Party, or a covered investment, to provide information concerning an investment solely for informational or statistical purposes. Each Party shall protect that information that is confidential from any disclosure that would prejudice the competitive position of the investor or the covered investment. Nothing in this paragraph shall be construed to prevent a Party from otherwise obtaining or disclosing information in connection with the equitable and good faith application of its law.

Article 14.17
Denial of Benefits

Each Party may deny the benefits of this Chapter to an investor of the other Party that is an enterprise of that Party and to covered investments of that investor if:

- (a) a non-party or a person of a non-party owns or controls the enterprise; and
- (b) the denying Party adopts or maintains a measure with respect to the non-party or the person of the non-party which prohibits transactions with the enterprise or which would be violated or circumvented if the benefits of this Chapter were accorded to the enterprise or to the investments of that enterprise.

Article 14.18
Investment and Environmental, Health, and Other Regulatory Objectives

1. Nothing in this Chapter shall be construed to prevent a Party from adopting, maintaining, or enforcing, in a manner consistent with this Chapter, any measure that it considers appropriate to ensure that investment activity in its territory is undertaken in a manner sensitive to environmental, health, or other regulatory objectives.
2. The Parties recognise the importance of environmental protection, including with respect to climate change mitigation and adaptation, and recall each Party's rights and obligations relating to the protection of the environment provided for in this Agreement.

Article 14.19
Corporate Social Responsibility

The Parties reaffirm the importance of each Party encouraging enterprises operating within its territory or subject to its jurisdiction to voluntarily incorporate

into their internal policies those internationally recognised standards, guidelines, and principles of corporate social responsibility that have been endorsed or are supported by that Party, such as the *OECD Guidelines for Multinational Enterprises* and the *United Nations Guiding Principles on Business and Human Rights*.

ANNEX 14A

CUSTOMARY INTERNATIONAL LAW

The Parties confirm their shared understanding that “customary international law” generally and as specifically referenced in Article 14.11 (Minimum Standard of Treatment) results from a general and consistent practice of States that they follow from a sense of legal obligation. The customary international law minimum standard of treatment of aliens refers to all customary international law principles that protect the investments of aliens.

ANNEX 14B

EXPROPRIATION

The Parties confirm their shared understanding that:

1. An action or a series of actions by a Party cannot constitute an expropriation unless it interferes with a tangible or intangible property right or property interest in an investment.
2. Article 14.14 (Expropriation and Compensation) addresses two situations. The first is direct expropriation, in which an investment is nationalised or otherwise directly expropriated through formal transfer of title or outright seizure.
3. The second situation addressed by Article 14.14 (Expropriation and Compensation) is indirect expropriation, in which an action or series of actions by a Party has an effect equivalent to direct expropriation without formal transfer of title or outright seizure.
 - (a) The determination of whether an action or series of actions by a Party, in a specific fact situation, constitutes an indirect expropriation, requires a case-by-case, fact-based inquiry that considers, among other factors:
 - (i) the economic impact of the government action, although the fact that an action or series of actions by a Party has an adverse effect on the economic value of an investment, standing alone, does not establish that an indirect expropriation has occurred;
 - (ii) the extent to which the government action interferes with distinct, reasonable investment-backed expectations;¹⁷ and
 - (iii) the character of the government action.
 - (b) Non-discriminatory regulatory actions by a Party that are designed and applied to protect legitimate public welfare objectives, such as public health, safety, and the environment, do not constitute indirect expropriations, except in rare circumstances.

¹⁷ For greater certainty, whether an investor's investment-backed expectations are reasonable depends, to the extent relevant, on factors such as whether the government provided the investor with binding written assurances and the nature and extent of governmental regulation or the potential for government regulation in the relevant sector.

CHAPTER 15
DIGITAL TRADE

Article 15.1
Definitions

For the purposes of this Chapter:

“cipher” or **“cryptographic algorithm”** means a mathematical procedure or formula for combining a key with plaintext to create a ciphertext;

“ciphertext” means data in a form that cannot be easily understood without subsequent decryption;

“commercial information and communication technology product” or **“commercial ICT product”** means a product that is designed for commercial applications and whose intended function is information processing and communication by electronic means, including transmission and display, or electronic processing applied to determine or record physical phenomena, or to control physical processes;

“computing facilities” means a computer server or storage device for processing or storing information for commercial use;

“covered person” means:

- (a) a covered investment as defined in Article 14.2 (Definitions – Investment);
- (b) an investor of a Party as defined in Article 14.2 (Definitions – Investment); or
- (c) a service supplier of a Party as defined in Article 9.1 (Definitions – Cross-Border Trade in Services),

but does not include a financial service supplier as defined in Article 11.1 (Definitions – Financial Services);

“cryptography” means the principles, means, or methods for the transformation of data in order to conceal or disguise its content, prevent its undetected modification, or prevent its unauthorised use, and is limited to the transformation of information using one or more secret parameters, for example, crypto variables or associated key management;

“digital innovation” means the development, implementation, or adoption of new or improved digital technologies, digital processes, or digital organisational methods;

“electronic authentication” or **“e-authentication”** means an electronic process or act of verifying that enables the confirmation of:

- (a) the electronic identification of a person; or
- (b) the origin and integrity of data in electronic form;

“electronic invoicing” or **“e-invoicing”** means the automated creation, exchange, and processing of requests for payments between suppliers and buyers using a structured digital format;

“electronic seal” means data in electronic form used by an enterprise which is attached to or logically associated with other data in electronic form to ensure the latter’s origin and integrity;

“electronic signature” means data in electronic form which is attached to or logically associated with other data in electronic form that is:

- (a) used to identify the signatory in relation to the data in electronic form; and
- (b) used by a signatory to agree on the data in electronic form to which it relates;¹

“electronic transmission” or **“transmitted electronically”** means a transmission made using an electromagnetic means, including by photonic means;

“emerging technology” means an enabling and innovative technology that has potentially significant application across a wide range of existing and future sectors, including artificial intelligence, distributed ledger technologies, quantum technologies, immersive technologies, sensing technologies, and the Internet of Things;

“encryption” means the conversion of data (plaintext) through the use of a cryptographic algorithm into a ciphertext using the appropriate key;

“key” means a parameter used in conjunction with a cryptographic algorithm that determines its operation in such a way that a person with knowledge of the key can reproduce or reverse the operation, but a person without knowledge of the key cannot;

¹ For greater certainty, nothing in this provision prevents a Party from according greater legal effect to an electronic signature that satisfies certain requirements, such as indicating that the electronic data message has not been altered or verifying the identity of the signatory.

“personal information” means information, including data, about an identified or identifiable natural person;

“trade administration documents” means the forms and documents that must be completed by or for an importer or exporter in connection with the import or export of goods; and

“unsolicited commercial electronic message” means an electronic message which is sent for commercial or marketing purposes, without the consent of the recipient or despite the explicit rejection of the recipient, directly to a natural person, or enterprise if provided for in a Party’s laws and regulations, via a public telecommunications service. For the purposes of this Agreement, this covers electronic mail, text and multimedia messages (SMS and MMS), and other forms of electronic messages governed by a Party’s laws and regulations.²

Article 15.2 Objectives

The Parties recognise the economic growth and opportunities provided by digital trade and the importance of:

- (a) adopting frameworks that promote consumer confidence in digital trade;
- (b) promoting interoperability of regulatory frameworks to facilitate digital trade;
- (c) avoiding unnecessary barriers to the use and development of digital trade; and
- (d) digital inclusion, including participation of Māori, women, persons with disabilities, rural populations, low socio-economic groups as well as enterprises, individuals, and other groups that disproportionately face barriers to digital trade.

Article 15.3 Scope and General Provisions

1. This Chapter shall apply to measures adopted or maintained by a Party affecting trade enabled by electronic means.
2. This Chapter shall not apply to:
 - (a) audio-visual services; or

² For greater certainty, an unsolicited commercial electronic message does not include a message sent by or on behalf of a Party.

- (b) government procurement, except for Article 15.5 (Conclusion of Contracts by Electronic Means), Article 15.7 (Electronic Authentication), and Article 15.9 (Electronic Invoicing).
- 3. Article 15.12 (Commercial Information and Communication Technology Products that Use Cryptography), Article 15.14 (Cross-Border Transfer of Information by Electronic Means), and Article 15.15 (Location of Computing Facilities) shall not apply to information held or processed by or on behalf of a Party, or measures related to such information, including measures related to its collection.
- 4. Article 15.14 (Cross-Border Transfer of Information by Electronic Means) and Article 15.15 (Location of Computing Facilities) shall not apply to aspects of a Party's measures that do not conform with an obligation in Chapter 9 (Cross-Border Trade in Services) or Chapter 14 (Investment), to the extent that such measures are adopted or maintained in accordance with:
 - (a) Article 9.8 (Non-Conforming Measures – Cross-Border Trade in Services) or Article 14.10 (Non-Conforming Measures – Investment); or
 - (b) any exception that is applicable to the obligations in Chapter 9 (Cross-Border Trade in Services) and Chapter 14 (Investment).

Article 15.4 Customs Duties

- 1. Neither Party shall impose customs duties on electronic transmissions, including content transmitted electronically, between a person of a Party and a person of the other Party.
- 2. For greater certainty, paragraph 1 shall not preclude a Party from imposing internal taxes, fees, or other charges on electronic transmissions, including content transmitted electronically, provided that those taxes, fees, or charges are imposed in a manner consistent with this Agreement.
- 3. The Parties shall cooperate in relevant international fora to promote the adoption of commitments by non-parties not to impose customs duties on electronic transmissions.

Article 15.5 Conclusion of Contracts by Electronic Means

- 1. Except in circumstances otherwise provided for in its law, a Party shall not adopt or maintain measures that:

- (a) deprive an electronic contract of legal effect, enforceability, or validity, solely on the ground that the contract has been made by electronic means; or
 - (b) otherwise create obstacles for the use of electronic contracts.
2. Recognising the importance of increasing the use of electronic contracts, the Parties should review and reduce the circumstances referred to in paragraph 1.

Article 15.6
Domestic Electronic Transactions Framework

1. Each Party shall maintain a legal framework governing electronic transactions consistent with the principles of the *UNCITRAL Model Law on Electronic Commerce* done at New York on 12 June 1996 or the *United Nations Convention on the Use of Electronic Communications in International Contracts* done at New York on 23 November 2005.
2. Each Party shall endeavour to:
 - (a) avoid any unnecessary regulatory burden on electronic transactions; and
 - (b) facilitate input by interested persons in the development of its legal framework for electronic transactions.
3. The Parties recognise the importance of facilitating the use of electronic transferable records. When developing measures relating to electronic transferable records, each Party shall take into account the *UNCITRAL Model Law on Electronic Transferable Records* done at New York on 13 July 2017.

Article 15.7
Electronic Authentication

1. Except in circumstances otherwise provided for under its laws and regulations, neither Party shall deny the legal effect or admissibility as evidence in legal proceedings of an electronic document, an electronic signature, an electronic seal, or the authenticating data resulting from electronic authentication, solely on the ground that it is in electronic form.
2. Neither Party shall adopt or maintain a measure that would:

- (a) prohibit parties to an electronic transaction from mutually determining the appropriate electronic authentication method for their transaction; or
 - (b) prevent parties to an electronic transaction from being able to prove to judicial and administrative authorities that the use of electronic authentication in that transaction complies with the applicable legal requirements.
- 3. Notwithstanding paragraph 2, a Party may require that for a particular category of transactions, the method of electronic authentication is certified by an authority accredited in accordance with its law or meets certain performance standards which shall be objective, transparent, and non-discriminatory and shall only relate to the specific characteristics of the category of transactions concerned.
- 4. The Parties shall encourage the use of interoperable electronic authentication, and recognise the benefits of working towards mutual recognition of electronic authentication. To this end, the Parties shall endeavour to share information, where appropriate, on matters related to e-authentication.
- 5. To the extent provided for under its laws or regulations, a Party shall apply paragraphs 1 to 4 to electronic processes or means of facilitating or enabling electronic transactions, such as electronic time stamps and electronic registered delivery services.

Article 15.8 Digital Identities

- 1. The Parties recognise that:
 - (a) the cooperation of the Parties on digital identities will increase regional and global connectivity; and
 - (b) each Party may have different implementations of, and legal approaches to, digital identities.
- 2. The Parties shall strengthen cooperation and facilitate initiatives to promote compatibility and interoperability between their respective regimes for digital identities, including exploring:
 - (a) the development and maintenance of appropriate frameworks to increase technical and service interoperability between each Party's implementation of digital identities;
 - (b) supporting the development of international frameworks on digital identity regimes;

- (c) identifying use cases for the mutual recognition of digital identities; and
 - (d) the exchange of knowledge and expertise on best practices relating to digital identity policies and regulations, technical implementation and security standards, promotion, and user adoption.
3. For greater certainty, nothing in this Article shall prevent a Party from adopting or maintaining measures inconsistent with paragraph 2 to achieve a legitimate public policy objective.

Article 15.9 Electronic Invoicing

1. The Parties recognise the importance of e-invoicing to increase the efficiency, accuracy, and reliability of commercial transactions. Each Party also recognises the benefits of ensuring interoperability of e-invoicing systems to support digital trade and that these systems can be used for business-to-business and business-to-consumer digital transactions.
2. Each Party shall ensure that the implementation of measures related to e-invoicing in its jurisdiction is designed to support cross-border interoperability. When developing measures related to e-invoicing, each Party shall take into account international frameworks, guidelines, or recommendations, where these exist.
3. The Parties shall share best practices pertaining to e-invoicing.

Article 15.10 Paperless Trading

1. Each Party shall make trade administration documents that it issues or controls available to the public in electronic form.
2. Each Party shall endeavour to accept a trade administration document submitted electronically as the legal equivalent of the paper version of that document.
3. The Parties shall, where appropriate, cooperate bilaterally and in international fora on matters related to paperless trading, such as enhancing the standardisation and acceptance of electronic trade administration documents.
4. In developing initiatives concerning the use of paperless trading, each Party shall take into account the principles and guidelines agreed by relevant international bodies.

Article 15.11
Unsolicited Commercial Electronic Messages

1. Each Party shall adopt or maintain measures regarding unsolicited commercial electronic messages that:
 - (a) require suppliers of unsolicited commercial electronic messages to facilitate the ability of recipients to prevent ongoing reception of those messages; or
 - (b) require the consent, as specified according to the laws and regulations of each Party, of recipients to receive commercial electronic messages,and otherwise provide for the minimisation of unsolicited commercial electronic messages.
2. Each Party shall ensure that unsolicited commercial electronic messages are clearly identifiable as such, clearly disclose on whose behalf they are made and contain the necessary information to enable recipients to request cessation free of charge and at any time.
3. Each Party shall provide access to either redress or recourse against suppliers of unsolicited commercial electronic messages that do not comply with the measures adopted or maintained pursuant to paragraphs 1 and 2.
4. The Parties shall endeavour to cooperate in appropriate cases of mutual concern regarding the regulation of unsolicited commercial electronic messages.

Article 15.12
Commercial Information and Communication Technology Products that Use Cryptography

1. Neither Party shall impose or maintain a technical regulation or conformity assessment procedure that requires a manufacturer or supplier of a commercial ICT product that uses cryptography, as a condition of the manufacture, sale, distribution, import, or use of that commercial ICT product, to:
 - (a) transfer or provide access to any proprietary information relating to cryptography, including by disclosing a particular technology or production process or other information, for example, a private key or other secret parameter, algorithm specification, or other design detail, to that Party or a person in the territory of that Party;

- (b) partner or otherwise cooperate with a person in the territory of that Party in the development, manufacture, sale, distribution, import, or use of the commercial ICT product; or
 - (c) use or integrate a particular cipher or cryptographic algorithm.
2. Notwithstanding paragraph 1 of Article 15.3 (Scope and General Provisions), this Article shall apply to commercial ICT products that use cryptography.³ This Article shall not apply to:
- (a) a Party's law enforcement authorities requiring service suppliers using encryption to provide access to encrypted and unencrypted communications pursuant to that Party's legal procedures;
 - (b) the regulation of financial instruments;
 - (c) a requirement that a Party adopts or maintains relating to access to networks, including user devices, that are owned or controlled by that Party, including those of central banks;
 - (d) measures by a Party adopted or maintained pursuant to supervisory, investigatory, or examination authority relating to financial service suppliers or financial markets;
 - (e) the manufacture, sale, distribution, import, or use of a commercial ICT product by or for a Party; or
 - (f) a commercial ICT product other than a good.

Article 15.13
Personal Information Protection

1. The Parties emphasise the economic and social benefits of protecting the personal information of users of digital trade and the contribution that this makes to enhancing consumer confidence in digital trade.
2. Each Party shall adopt or maintain a legal framework that provides for the protection of the personal information of the users of digital trade. In the development of its legal framework for the protection of personal information, each Party shall take into account principles and guidelines of relevant international bodies.
3. The Parties recognise that the principles underpinning a robust personal information protection framework include:

³ For greater certainty, for the purposes of this Article, a commercial ICT product does not include a financial instrument.

- (a) collection limitation;
 - (b) data quality;
 - (c) purpose specification;
 - (d) use limitation;
 - (e) security safeguards;
 - (f) openness;
 - (g) individual participation; and
 - (h) accountability.
4. Each Party shall adopt non-discriminatory practices in protecting users of digital trade from personal information protection violations occurring within its jurisdiction.
5. Each Party shall publish information on the personal information protections it provides to users of digital trade, including how:
- (a) an individual can pursue a remedy; and
 - (b) an enterprise can comply with any legal requirements.
6. Each Party shall pursue the development of mechanisms to promote compatibility and interoperability between these different regimes for protecting personal information. These mechanisms may include the recognition of regulatory outcomes, whether accorded autonomously or by mutual arrangement, or broader international frameworks. To this end, the Parties shall exchange information on any mechanisms applied in their respective jurisdictions and explore ways to extend these or other suitable arrangements to promote compatibility and interoperability between them.

Article 15.14

Cross-Border Transfer of Information by Electronic Means

1. The Parties recognise that each Party may have its own regulatory requirements concerning the transfer of information by electronic means.
2. Each Party shall allow the cross-border transfer of information by electronic means, including personal information, if this activity is for the conduct of the business of a covered person.

3. Nothing in this Article shall prevent a Party from adopting or maintaining a measure inconsistent with paragraph 2 to achieve a legitimate public policy objective, provided that the measure:
 - (a) is not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on trade; and
 - (b) does not impose restrictions on transfers of information greater than are required to achieve the objective.

Article 15.15 Location of Computing Facilities

1. The Parties recognise that each Party may have its own regulatory requirements regarding the use of computing facilities, including requirements that seek to ensure the security and confidentiality of communications.
2. Neither Party shall require a covered person to use or locate computing facilities in that Party's territory as a condition for conducting business in that territory.
3. Nothing in this Article shall prevent a Party from adopting or maintaining a measure inconsistent with paragraph 2 to achieve a legitimate public policy objective, provided that the measure:
 - (a) is not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on trade; and
 - (b) does not impose restrictions on the use or location of computing facilities greater than are required to achieve the objective.

Article 15.16 Open Internet Access

Subject to their applicable policies, laws, and regulations, each Party recognises the benefits of consumers⁴ in their territory having the ability to:

- (a) access, distribute, and use services and applications of their choice available on the Internet, subject to reasonable network management which does not block or slow down traffic based on commercial reasons;

⁴ For the purposes of this Article, "consumer" means a natural person or enterprise using the Internet for personal, trade, or business or professional purposes.

- (b) connect devices of their choice to the Internet, provided that these devices do not harm the network; and
- (c) access information on the network management practices of their Internet access service supplier.

Article 15.17

Open Government Data

1. For the purposes of this Article, government data and information means non-proprietary data and information held by the central level of government and, to the extent provided for under a Party's laws and regulations, by other levels of government.
2. The Parties recognise that facilitating public access to and use of government data and information fosters economic and social development, competitiveness, and innovation. To this end, each Party is encouraged to expand the coverage of government data and information digitally available for public access and use, through engagement and consultation with interested stakeholders, and Māori in the case of New Zealand.
3. To the extent that a Party makes government data and information available to the public, it shall endeavour to ensure that the data and information is in a machine-readable and open format and can be searched, retrieved, used, reused, and redistributed.
4. Each Party shall provide interested persons with the opportunity to request the disclosure of specific government data and information.
5. The Parties shall cooperate, as appropriate, to identify ways in which each Party can expand access to and the use of government data and information that the Party has made public, with a view to enhancing and generating business opportunities, especially for SMEs.

Article 15.18

Cooperation on Cyber Security Matters

1. The Parties recognise the importance of promoting secure digital trade to achieve global prosperity and recognise that threats to cyber security undermine confidence in digital trade.
2. The Parties further recognise the importance of:
 - (a) building the capabilities of their respective national entities responsible for cyber security incident response, taking into account the evolving nature of cyber security threats;

- (b) using and strengthening existing collaboration mechanisms for cooperating to anticipate, identify, and mitigate malicious intrusions or dissemination of malicious code that affect the electronic networks of the Parties, and using those mechanisms to swiftly address cyber security incidents;
 - (c) workforce development in the area of cyber security, including through possible initiatives relating to mutual recognition of qualifications, and promoting diversity and equality; and
 - (d) maintaining a dialogue on matters related to cyber security, including for the sharing of information and experiences for awareness and best practices.
3. Given the evolving nature of cyber security threats, the Parties recognise that risk-based approaches may be more effective than prescriptive approaches in addressing those threats including in the context of digital trade. Accordingly, each Party shall encourage enterprises within its jurisdiction to use risk-based approaches that rely on open and transparent industry standards to:
- (a) manage cyber security risks and to detect, respond to, and recover from cybersecurity events; and
 - (b) otherwise improve the cyber security resilience of these enterprises and their customers.

Article 15.19
Digital Innovation and Emerging Technologies

1. The Parties recognise the increasing social and economic importance of digital innovation and emerging technologies, and the importance of the safe and responsible development and use of emerging technologies to foster public trust.
2. The Parties further recognise that digital innovation and emerging technologies:
 - (a) have important roles in promoting economic competitiveness and facilitating international trade and investment flows; and
 - (b) may require coordinated action, including between the Parties, across multiple sectors and trade policy areas to maximise their economic and social benefits, including trade between the Parties. When taking that action, the Parties shall take into consideration relevant international frameworks.

3. Each Party shall endeavour to develop governance and policy frameworks for the trusted, safe, and responsible use of emerging technologies. To this end, in developing those frameworks, the Parties recognise the importance of:
 - (a) taking into account the principles and guidelines of relevant international bodies, such as the OECD and the Global Partnership on Artificial Intelligence;
 - (b) utilising risk-based or outcome-based approaches to regulation that take into account industry-led standards and risk management best practices; and
 - (c) having regard to the principles of technological interoperability and technological neutrality.
4. The Parties shall cooperate, as appropriate, on matters related to digital innovation and emerging technologies with respect to trade. This may include:
 - (a) exchanging information, and sharing experiences and best practices on the development and implementation of law and policies, including matters of enforcement and compliance;
 - (b) cooperating on developments relating to emerging technologies, including ethical use, industry-led standards, and algorithmic transparency, to address issues such as unintended biases and exacerbation of existing divides, by ensuring human diversity is recognised in the development of technologies; and
 - (c) participating actively in international fora.

Article 15.20 **Digital Inclusion**

1. The Parties recognise the importance of digital inclusion, that all people and businesses can participate in, contribute to, and benefit from digital trade. To this end, the Parties recognise the importance of expanding and facilitating digital trade opportunities by removing barriers to participation in digital trade, and that this may require tailored approaches, developed in consultation with Māori, enterprises, individuals, and other groups that disproportionately face such barriers.
2. To promote digital inclusion, the Parties shall cooperate on matters relating to digital inclusion, including participation of Māori, women, persons with disabilities, rural populations, and low socio-economic groups as well as

other individuals and groups that disproportionately face barriers to digital trade. This may include:

- (a) enhancing cultural and people-to-people links, including for Māori, through promoting business development services;
 - (b) identifying and addressing barriers to accessing digital trade opportunities;
 - (c) improving digital skills and access to online business tools; and
 - (d) sharing methods and procedures for developing datasets and conducting analysis to identify barriers and trends over time in relation to Māori, women, and other groups which face barriers to digital trade to inform the development of digital trade policies, including developing methods for monitoring their participation in digital trade.
3. The Parties recognise the role played by SMEs, including Māori-led and women-led enterprises, in economic growth and job creation, and the need to address the barriers to participation in digital trade for those entities. To this end, the Parties shall:
- (a) foster close cooperation on digital trade between SMEs of the Parties;
 - (b) encourage their participation in platforms that help link them with international suppliers, buyers, and other potential business partners; and
 - (c) share best practices in improving digital skills and leveraging digital tools and technology to improve access to capital and credit, participation in government procurement opportunities, and other areas that could help SMEs adapt to digital trade.
4. The Parties also recognise the digital divide between developed and developing countries, and the role for digital trade in promoting economic development and poverty reduction. The Parties shall endeavour to undertake and strengthen cooperation, including through existing mechanisms, to promote the participation of developing countries in digital trade. This may include sharing best practices, active engagement in international fora, and promoting developing countries' participation in, and contribution to, the global development of rules on digital trade, which may include other WTO members as appropriate.
5. The Parties shall also participate actively at the WTO and in other international fora to promote initiatives for advancing digital inclusion in digital trade.

Article 15.21
Cooperation

1. The Parties shall, where appropriate, cooperate and participate actively in international fora, including the WTO, to promote the development of international frameworks for digital trade.
2. In addition to areas of cooperation between the Parties identified in other parts of this Chapter, the Parties shall exchange information on and share experiences and best practices on regulatory matters relating to digital trade.
3. The Parties shall endeavour to cooperate to promote and facilitate collaboration between governmental entities, enterprises, and other non-governmental entities on digital technologies and services, including digital innovation and emerging technologies, in relation to opportunities in trade, investment, and research and development, including in the areas of pandemic preparedness, clean technology, and low emissions technology.

Article 15.22
Review

1. To take into account developments in digital trade, the Parties shall review the operation and implementation of this Chapter and Article 11.7 (Financial Data and Information – Financial Services) within two years of the date of entry into force of this Agreement unless the Parties agree otherwise.
2. In the context of that review, and following the release of the Waitangi Tribunal’s Report Wai 2522 dated 19 November 2021, New Zealand:
 - (a) reaffirms its continued ability to support and promote Māori interests under this Agreement; and
 - (b) affirms its intention to engage Māori to ensure the review outlined in paragraph 1 takes account of the continued need for New Zealand to support Māori to exercise their rights and interests, and meet its responsibilities under Te Tiriti o Waitangi/the Treaty of Waitangi and its principles.

CHAPTER 16
GOVERNMENT PROCUREMENT

Article 16.1
Definitions

For the purposes of this Chapter:

“commercial goods or services” means goods or services of a type generally sold or offered for sale in the commercial marketplace to, and customarily purchased by, non-governmental buyers for non-governmental purposes;

“construction service” means a service that has as its objective the realisation by whatever means of civil or building works, based on Division 51 of the United Nations Provisional Central Product Classification (CPC Prov.);

“electronic auction” means an iterative process that involves the use of electronic means for the presentation by suppliers of either new prices, or new values for quantifiable non-price elements of the tender related to the evaluation criteria, or both, resulting in a ranking or re-ranking of tenders;

“in writing” or **“written”** means any worded or numbered expression that can be read, reproduced, and later communicated. It may include electronically transmitted and stored information;

“limited tendering” means a procurement method whereby the procuring entity contacts a supplier or suppliers of its choice;

“measure” means any law, regulation, procedure, administrative guidance or practice, or any action of a procuring entity relating to a covered procurement;

“multi-use list” means a list of suppliers that a procuring entity has determined satisfy the conditions for participation in that list, and that the procuring entity intends to use more than once;

“notice of intended procurement” means a notice published by a procuring entity inviting interested suppliers to submit a request for participation, a tender, or both;

“offset” means any condition or undertaking that requires the use of domestic content, a domestic supplier, the licensing of technology, technology transfer, investment, counter-trade, or similar action to encourage local development or to improve a Party's balance-of-payments accounts;

“open tendering” means a procurement method whereby all interested suppliers may submit a tender;

“procuring entity” means an entity listed in Annex 16A (Government Procurement Schedules);

“qualified supplier” means a supplier that a procuring entity recognises as having satisfied the conditions for participation;

“selective tendering” means a procurement method whereby only qualified suppliers are invited by the procuring entity to submit a tender;

“services” includes construction services, unless otherwise provided in this Chapter;

“standard” means a document approved by a recognised body that provides for common and repeated use, rules, guidelines, or characteristics for goods or services, or related processes and production methods, with which compliance is not mandatory. It may also include or deal exclusively with terminology, symbols, packaging, marking, or labelling requirements as they apply to a good, service, process, or production method;

“supplier” means a person or group of persons that provides or could provide goods or services; and

“technical specification” means a tendering requirement that:

- (a) lays down the characteristics of goods or services to be procured, including quality, performance, safety, and dimensions, or the processes and methods for their production or provision; or
- (b) addresses terminology, symbols, packaging, marking, or labelling requirements, as they apply to a good or service.

Article 16.2

Scope

Application of Chapter

1. This Chapter shall apply to any measure regarding covered procurement.
2. For the purposes of this Chapter, covered procurement means government procurement:
 - (a) of goods, services, or any combination thereof as specified in each Party's Schedule to Annex 16A (Government Procurement Schedules);
 - (b) by any contractual means, including: purchase, lease, and rental or hire purchase, with or without an option to buy;

- (c) for which the value, as estimated in accordance with paragraphs 6 to 8, equals or exceeds the relevant threshold specified in a Party's Schedule to Annex 16A (Government Procurement Schedules) at the time of publication of a notice in accordance with Article 16.6 (Notices);
 - (d) by a procuring entity; and
 - (e) that is not otherwise excluded from coverage under this Agreement.
3. Unless otherwise provided in a Party's Schedule to Annex 16A (Government Procurement Schedules), this Chapter shall not apply to:
- (a) the acquisition or rental of land, existing buildings, or other immovable property or the rights thereon;
 - (b) non-contractual agreements or any form of assistance that a Party provides, including cooperative agreements, grants, loans, equity infusions, guarantees, and fiscal incentives;
 - (c) the procurement or acquisition of fiscal agency or depository services, liquidation and management services for regulated financial institutions, or services related to the sale, redemption, and distribution of public debt, including loans and government bonds, notes, and other securities;
 - (d) public employment contracts; or
 - (e) procurement conducted:
 - (i) for the specific purpose of providing international assistance including development aid;
 - (ii) under the particular procedure or condition of an international agreement relating to the stationing of troops or relating to the joint implementation by the signatory countries of a project; or
 - (iii) under the particular procedure or condition of an international organisation, or funded by international grants, loans, or other assistance where the applicable procedure or condition would be inconsistent with this Chapter.
4. Each Party shall specify the following information in its Schedule to Annex 16A (Government Procurement Schedules):
- (a) in Section A, the central government entities whose procurement is covered by this Chapter;

- (b) in Section B, the sub-central government entities whose procurement is covered by this Chapter;
 - (c) in Section C, all other entities whose procurement is covered by this Chapter;
 - (d) in Section D, the goods covered by this Chapter;
 - (e) in Section E, the services, other than construction services, covered by this Chapter;
 - (f) in Section F, the construction services covered by this Chapter;
 - (g) in Section G, any General Notes; and
 - (h) in Section H, the publication of information required under Article 16.5 (Information on the Procurement System).
5. Where a procuring entity, in the context of covered procurement, requires persons not covered under a Party's Schedule to Annex 16A (Government Procurement Schedules) to procure in accordance with particular requirements, Article 16.4 (General Principles) shall apply *mutatis mutandis* to those requirements.

Valuation

6. In estimating the value of a procurement for the purpose of ascertaining whether it is a covered procurement, a procuring entity shall:
- (a) neither divide a procurement into separate procurements, nor select or use a particular valuation method for estimating the value of a procurement with the intention of totally or partially excluding it from the application of this Chapter; and
 - (b) include the estimated maximum total value of the procurement over its entire duration, whether awarded to one or more suppliers, taking into account all forms of remuneration, including:
 - (i) premiums, fees, commissions, and interest; and
 - (ii) where the procurement provides for the possibility of options, the total value of such options.
7. Where an individual requirement for a procurement results in the award of more than one contract, or in the award of contracts in separate parts (“recurring contracts”), the calculation of the estimated maximum total value shall be based on:

- (a) the value of recurring contracts of the same type of good or service awarded during the preceding 12 months or the procuring entity's preceding fiscal year, adjusted, where possible, to take into account anticipated changes in the quantity or value of the good or service being procured over the following 12 months; or
 - (b) the estimated value of recurring contracts of the same type of good or service to be awarded during the 12 months following the initial contract award or the procuring entity's fiscal year.
8. In the case of procurement by lease, rental or hire purchase of goods or services, or procurement for which a total price is not specified, the basis for valuation shall be:
- (a) in the case of a fixed-term contract:
 - (i) where the term of the contract is 12 months or less, the total estimated maximum value for its duration; or
 - (ii) where the term of the contract exceeds 12 months, the total estimated maximum value, including any estimated residual value;
 - (b) where the contract is for an indefinite period, the estimated monthly instalment multiplied by 48; and
 - (c) where it is not certain whether the contract is to be a fixed-term contract, subparagraph (b) shall be used.

Article 16.3 General Exceptions

1. Subject to the requirement that such measures are not applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination between the Parties where the same conditions prevail, or a disguised restriction on international trade, nothing in this Chapter shall be construed to prevent a Party from imposing or enforcing measures:
- (a) necessary to protect public morals, order, or safety;
 - (b) necessary to protect human, animal, or plant life or health;
 - (c) necessary to protect intellectual property; or
 - (d) relating to goods or services of persons with disabilities, philanthropic institutions, or prison labour.

2. The Parties understand that subparagraph 1(b) includes environmental measures necessary to protect human, animal, or plant life or health, and measures necessary to mitigate climate change.

Article 16.4 General Principles

Non-discrimination

1. With respect to any measure regarding covered procurement, each Party, including its procuring entities, shall accord immediately and unconditionally to the goods and services of the other Party and to the suppliers of the other Party, treatment no less favourable than the treatment the Party, including its procuring entities, accords to domestic goods, services, and suppliers.
2. With respect to any measure regarding covered procurement, a Party, including its procuring entities, shall not:
 - (a) treat a locally established supplier less favourably than another locally established supplier on the basis of the degree of foreign affiliation or ownership; or
 - (b) discriminate against a locally established supplier on the basis that the goods or services offered by that supplier for a particular procurement are goods or services of the other Party.

Use of electronic means

3. When conducting covered procurement, a procuring entity shall use electronic means:
 - (a) for the publication of notices; and
 - (b) to the widest extent practicable for information exchange and communication, the publication of tender documentation and the submission of tenders.
4. When conducting covered procurement by electronic means, a procuring entity shall:
 - (a) ensure that the procurement is conducted using information technology systems and software, including those related to authentication and encryption of information, that are generally available and interoperable with other generally available information technology systems and software; and

- (b) maintain mechanisms that ensure the integrity of requests for participation and tenders, including establishment of the time of receipt and the prevention of inappropriate access.

Conduct of procurement

- 5. A procuring entity shall conduct covered procurement in a transparent and impartial manner that:
 - (a) is consistent with this Chapter, using methods such as open tendering, selective tendering, and limited tendering;
 - (b) avoids conflicts of interest; and
 - (c) prevents corrupt practices.

Rules of origin

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

Offsets

- 7. With regard to covered procurement, a Party, including its procuring entities, shall not seek, take account of, impose, or enforce any offset at any stage of a procurement.

Measures not specific to procurement

- 8. Paragraphs 1 and 2 shall not apply to: customs duties and charges of any kind imposed on, or in connection with, importation; the method of levying such duties and charges; and other import regulations or formalities and measures affecting trade in services other than measures governing covered procurement.

Article 16.5
Information on the Procurement System

- 1. Each Party shall:
 - (a) promptly publish any law, regulation, judicial decision, administrative ruling of general application, standard contract clause mandated by law or regulation and incorporated by reference in notices or tender documentation, and procedure regarding covered

- procurement, and any modifications thereof, in an officially designated electronic or paper medium that is widely disseminated and remains readily accessible to the public; and
- (b) provide an explanation thereof to the other Party, on request.
2. Each Party shall list in Section H of its Schedule to Annex 16A (Government Procurement Schedules):
 - (a) the electronic or paper media in which the Party publishes the information described in paragraph 1;
 - (b) the electronic media in which the Party publishes the notices required by Article 16.6 (Notices), paragraph 8 of Article 16.8 (Qualification of Suppliers), and paragraph 2 of Article 16.17 (Transparency of Procurement Information); and
 - (c) the electronic media where the Party publishes its procurement data pursuant to paragraph 4 of Article 16.17 (Transparency of Procurement Information).
 3. Each Party shall promptly notify the other Party of any modification to the Party's information listed in Section H of its Schedule to Annex 16A (Government Procurement Schedules).

Article 16.6

Notices

Electronic publication of procurement notices

1. Notices of intended procurement and notices of planned procurement shall be directly accessible by electronic means, free of charge, through a single point of access, as listed in Section H of each Party's Schedule to Annex 16A (Government Procurement Schedules).

Notice of intended procurement

2. For each covered procurement, a procuring entity shall publish a notice of intended procurement in the electronic medium listed in Annex 16A (Government Procurement Schedules), except in the circumstances described in Article 16.14 (Limited Tendering). The notice shall remain readily accessible to the public, at least until expiration of the time period indicated in the notice.
3. Unless otherwise provided in this Chapter, each notice of intended procurement shall include:

- (a) the name and address of the procuring entity and other information necessary to contact the procuring entity and obtain all relevant documents relating to the procurement, and their cost and terms of payment, if any;
- (b) a description of the procurement, including the nature and the quantity of the goods or services to be procured or, where the quantity is not known, the estimated quantity;
- (c) for recurring contracts, an estimate, if possible, of the timing of subsequent notices of intended procurement;
- (d) a description of any options;
- (e) the timeframe for delivery of goods or services or the duration of the contract;
- (f) the procurement method that will be used and whether it will involve negotiation or electronic auction;
- (g) where applicable, the address and any final date for the submission of requests for participation in the procurement;
- (h) the address and the final date for the submission of tenders;
- (i) the language or languages in which a tender or a request for participation may be submitted, if it may be submitted in a language other than an official language of the Party of the procuring entity;
- (j) a list and brief description of any conditions for participation of suppliers, including any requirements for specific documents or certifications to be provided by suppliers in connection therewith, unless those requirements are included in tender documentation that is made available to all interested suppliers at the same time as the notice of intended procurement; and
- (k) where, pursuant to Article 16.8 (Qualification of Suppliers), a procuring entity intends to select a limited number of qualified suppliers to be invited to tender, the criteria that will be used to select them and, where applicable, any limitation on the number of suppliers that will be permitted to tender.

Notice of planned procurement

4. Procuring entities are encouraged to publish in the electronic medium listed in Annex 16A (Government Procurement Schedules), as early as possible in each fiscal year, a notice regarding their future procurement plans (“notice of planned procurement”). The notice of planned procurement should include

the subject matter of the procurement and the planned date of the publication of the notice of intended procurement.

5. A procuring entity covered under Section B or Section C of a Party's Schedule to Annex 16A (Government Procurement Schedules) may use a notice of planned procurement as a notice of intended procurement provided that the notice of planned procurement includes as much of the information referred to in paragraph 3 as is available to the entity and a statement that interested suppliers should express their interest in the procurement to the procuring entity.

Article 16.7 Conditions for Participation

1. A procuring entity shall limit any conditions for participation in a procurement to those that are essential to ensure that a supplier has the legal and financial capacities and the commercial and technical abilities to undertake the relevant procurement.
2. In establishing the conditions for participation, a procuring entity:
 - (a) shall not impose the condition that, in order for a supplier to participate in a procurement, the supplier has previously been awarded one or more contracts by a procuring entity of the Party or that the supplier has prior work experience in the territory of that Party; and
 - (b) may require relevant prior experience where essential to meet the requirements of the procurement.
3. In assessing whether a supplier satisfies the conditions for participation, a procuring entity:
 - (a) shall evaluate the financial capacity and the commercial and technical abilities of a supplier on the basis of that supplier's business activities both inside and outside the territory of the Party of the procuring entity; and
 - (b) shall base its evaluation on the conditions that the procuring entity has specified in advance in notices or tender documentation.
4. Where there is supporting evidence, a Party, including its procuring entities, may exclude a supplier on grounds such as:
 - (a) bankruptcy;
 - (b) false declarations;

- (c) significant or persistent deficiencies in performance of any substantive requirement or obligation under a prior contract or contracts;
- (d) final judgments in respect of serious crimes or other serious offences;
- (e) professional misconduct or acts or omissions that adversely reflect on the commercial integrity of the supplier;
- (f) failure to pay taxes; or
- (g) human rights violations by the supplier or in the supplier's supply chain.

Article 16.8

Qualification of Suppliers

Registration systems and qualification procedures

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

Selective tendering

5. Where a procuring entity intends to use selective tendering, the entity shall:
 - (a) include in the notice of intended procurement at least the information specified in subparagraphs 3(a), 3(b), 3(f), 3(g), 3(j), and 3(k) of Article 16.6 (Notices) and invite suppliers to submit a request for participation; and
 - (b) provide, by the commencement of the time period for tendering, at least the information in subparagraphs 3(c), 3(d), 3(e), 3(h), and 3(i) of Article 16.6 (Notices) to the qualified suppliers that it notifies as specified in subparagraph 3(b) of Article 16.12 (Time Periods).
6. A procuring entity shall allow all qualified suppliers to participate in a particular procurement, unless the procuring entity states in the notice of intended procurement any limitation on the number of suppliers that will be permitted to tender and the criteria for selecting the limited number of suppliers.
7. Where the tender documentation is not made publicly available from the date of publication of the notice referred to in paragraph 5, a procuring entity shall ensure that those documents are made available at the same time to all the qualified suppliers selected in accordance with paragraph 6.

Multi-use lists

8. A Party, including its procuring entities, may establish or maintain a multi-use list, provided that it makes continuously available in the electronic medium listed in Annex 16A (Government Procurement Schedules) a notice inviting interested suppliers to apply for inclusion on the list.
9. The notice provided for in paragraph 8 shall include:
 - (a) a description of the goods or services, or categories thereof, for which the list may be used;
 - (b) the conditions for participation to be satisfied by suppliers for inclusion on the list and the methods that the procuring entity will use to verify that a supplier satisfies the conditions;
 - (c) the name and address of the procuring entity and other information necessary to contact the entity and obtain all relevant documents relating to the list; and
 - (d) the period of validity of the list and the means for its renewal or termination, or where the period of validity is not provided, an

indication of the method by which notice will be given of the termination of use of the list.

10. A procuring entity shall allow suppliers to apply at any time for inclusion on a multi-use list and shall include on the list all qualified suppliers within a reasonably short time.
11. Where a supplier that is not included on a multi-use list submits a request for participation in a procurement based on a multi-use list and all required documents within the time period provided for in paragraph 2 of Article 16.12 (Time Periods), a procuring entity shall examine the request. The procuring entity shall not exclude the supplier from consideration in respect of the procurement on the grounds that the entity has insufficient time to examine the request, unless, in exceptional cases, due to the complexity of the procurement, the entity is not able to complete the examination of the request within the time period allowed for the submission of tenders.

Section B and Section C entities

12. A procuring entity covered under Section B or Section C of a Party's Schedule to Annex 16A (Government Procurement Schedules) may use a notice inviting suppliers to apply for inclusion on a multi-use list as a notice of intended procurement, provided that:
 - (a) the notice is published in accordance with paragraph 8 and includes the information as required under paragraph 9, as much of the information required under paragraph 3 of Article 16.6 (Notices) as is available, and a statement that it constitutes a notice of intended procurement, or that only the suppliers on the multi-use list will receive further notices of procurement covered by the multi-use list; and
 - (b) the entity promptly provides to suppliers that have expressed an interest in a given procurement to the entity, sufficient information to permit them to assess their interest in the procurement, including all remaining information required in paragraph 3 of Article 16.6 (Notices), to the extent such information is available.
13. A procuring entity covered under Section B or Section C of a Party's Schedule to Annex 16A (Government Procurement Schedules) may allow a supplier that has applied for inclusion on a multi-use list in accordance with paragraph 12 to tender in a given procurement, where there is sufficient time for the procuring entity to examine whether the supplier satisfies the conditions for participation.

Information on procuring entity decisions

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

Article 16.9
Technical Specifications and Tender Documentation

Technical specifications

1. A procuring entity shall not prepare, adopt, or apply any technical specification or prescribe any conformity assessment procedure with the purpose or the effect of creating unnecessary obstacles to international trade.
2. In prescribing the technical specifications for the goods or services being procured, a procuring entity shall, where appropriate:
 - (a) set out the technical specification in terms of performance and functional requirements, rather than design or descriptive characteristics; and
 - (b) base the technical specification on international standards, where such exist; otherwise, on national technical regulations, recognised national standards, or building codes.
3. Where design or descriptive characteristics are used in the technical specifications, a procuring entity should indicate, where appropriate, that it will consider tenders of equivalent goods or services that demonstrably fulfil the requirements of the procurement by including words such as “or equivalent” in the tender documentation.
4. A procuring entity shall not prescribe technical specifications that require or refer to a particular trademark or trade name, patent, copyright, design, type, specific origin, producer, or supplier, unless there is no other sufficiently precise or intelligible way of describing the procurement requirements and provided that, in those cases, the entity includes words such as “or equivalent” in the tender documentation.

5. A procuring entity shall not seek or accept, in a manner that would have the effect of precluding competition, advice that may be used in the preparation or adoption of any technical specification for a specific procurement from a person that may have a commercial interest in the procurement.
6. For greater certainty, a Party, including its procuring entities, may, in accordance with this Article, prepare, adopt, or apply technical specification to promote the conservation of natural resources or protect the environment.

Tender documentation

7. A procuring entity shall make available to suppliers tender documentation that includes all information necessary to permit suppliers to prepare and submit responsive tenders. Unless already provided in the notice of intended procurement, that documentation shall include a complete description of:
 - (a) the procurement, including the nature and the quantity of the goods or services to be procured or, where the quantity is not known, the estimated quantity and any requirements to be fulfilled, including any technical specifications, conformity assessment certification, plans, drawings, or instructional materials;
 - (b) any conditions for participation of suppliers, including a list of information and documents that suppliers are required to submit in connection with the conditions for participation;
 - (c) all evaluation criteria the entity will apply in the awarding of the contract, and, except where price is the sole criterion, the relative importance of such criteria;
 - (d) where the procuring entity will conduct the procurement by electronic means, any authentication and encryption requirements or other requirements related to the submission of information by electronic means;
 - (e) where the procuring entity will hold an electronic auction, the rules, including identification of the elements of the tender related to the evaluation criteria, on which the auction will be conducted;
 - (f) any other terms or conditions, including terms of payment and any limitation on the means by which tenders may be submitted, such as whether on paper or by electronic means; and
 - (g) any dates for the delivery of goods or the supply of services.
8. In establishing any date for the delivery of goods or the supply of services being procured, a procuring entity shall take into account such factors as the complexity of the procurement, the extent of subcontracting anticipated and

the realistic time required for production, de-stocking, and transport of goods from the point of supply or for supply of services.

9. The evaluation criteria set out in the notice of intended procurement or tender documentation may include, among others, price and other cost factors, quality, technical merit, environmental characteristics, and terms of delivery.
10. A procuring entity shall promptly:
 - (a) make available tender documentation to ensure that interested suppliers have sufficient time to submit responsive tenders;
 - (b) provide, on request, the tender documentation to any interested supplier; and
 - (c) reply to any reasonable request for relevant information by any interested or participating supplier, provided that such information does not give that supplier an advantage over other suppliers.

Modifications

11. Where, prior to the award of a contract, a procuring entity modifies the criteria or requirements set out in the notice of intended procurement or tender documentation provided to participating suppliers, or amends or reissues a notice or tender documentation, it shall transmit in writing all such modifications or amended or reissued notice or tender documentation:
 - (a) to all suppliers that are participating at the time of the modification or amendment or reissuance, where those suppliers are known to the entity, and in all other cases, in the same manner as the original information was made available; and
 - (b) in adequate time to allow those suppliers to modify and resubmit amended tenders, as appropriate.

Preliminary market research and engagement

12. For greater certainty, a procuring entity may, prior to publication of a notice of intended procurement, conduct market research and engagement with suppliers with a view to informing and developing technical specifications and other tender documentation for a particular procurement or informing suppliers of its procurement plans and requirements. A procuring entity shall take appropriate steps to ensure that suppliers participating in such market research or engagement do not gain an unfair advantage over other interested suppliers.

Article 16.10
Environmental, Social, and Labour Considerations

A Party, including its procuring entities, may:

- (a) take into account environmental, social, and labour considerations at any stage of a procurement, provided they are non-discriminatory and are indicated in the notice of intended procurement or tender documentation; and
- (b) take appropriate measures to ensure compliance with its environmental, social, and labour law, international obligations, including under Chapter 22 (Environment) and Chapter 23 (Trade and Labour), and standards of conduct, ethics, and integrity, provided they are non-discriminatory.

Article 16.11
Facilitation of Participation by SMEs

1. The Parties recognise the important contribution that SMEs can make to economic growth and employment and the importance of facilitating the participation of SMEs in procurement.
2. The Parties shall:
 - (a) upon request, provide information on the measures designed to assist, promote, encourage, or facilitate participation by SMEs in government procurement covered by this Chapter; and
 - (b) cooperate and share best practice in relation to measures to facilitate participation by SMEs in government procurement covered by this Chapter.
3. Each Party shall endeavour to facilitate participation by SMEs in covered procurement, and shall to the extent possible and appropriate:
 - (a) seek opportunities to simplify administrative processes;
 - (b) make all tender documentation available free of charge;
 - (c) require prompt payment, including in subcontracting; and
 - (d) consider the size, design, and structure of the procurement, including dividing procurement opportunities into smaller lots and promoting the use of joint bidding and subcontracting by SMEs.

Article 16.12 Time Periods

General

1. A procuring entity shall, consistent with its own reasonable needs, provide sufficient time for suppliers to prepare and submit requests for participation and responsive tenders, taking into account such factors as:
 - (a) the nature and complexity of the procurement;
 - (b) the extent of subcontracting anticipated; and
 - (c) the time necessary for transmitting tenders by non-electronic means from foreign as well as domestic points where electronic means are not used.

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

Deadlines

2. A procuring entity that uses selective tendering shall establish that the final date for the submission of requests for participation shall not, in principle, be less than 25 days after the date of publication of the notice of intended procurement. Where a state of urgency duly substantiated by the procuring entity renders this time period impracticable, the time period may be reduced to no less than 10 days.
3. Except as provided for in paragraphs 4, 5, 7, and 8, a procuring entity shall establish that the final date for the submission of tenders shall not be less than 40 days after the date on which:
 - (a) in the case of open tendering, the notice of intended procurement is published; or
 - (b) in the case of selective tendering, the entity notifies suppliers that they will be invited to submit tenders, whether or not it uses a multi-use list.
4. A procuring entity may reduce the time period for tendering established in accordance with paragraph 3 to no less than 10 days where:
 - (a) the procuring entity has published a notice of planned procurement as described in paragraph 4 of Article 16.6 (Notices) at least 40 days and no more than 12 months in advance of the publication of the notice of intended procurement, and the notice of planned procurement contains:

- (i) a description of the procurement;
 - (ii) the approximate final dates for the submission of tenders or requests for participation;
 - (iii) a statement that interested suppliers should express their interest in the procurement to the procuring entity;
 - (iv) the address from which documents relating to the procurement may be obtained; and
 - (v) as much of the information that is required for the notice of intended procurement under paragraph 3 of Article 16.6 (Notices), as is available;
- (b) the procuring entity, for recurring contracts, indicates in an initial notice of intended procurement that subsequent notices will provide time periods for tendering based on this paragraph; or
- (c) a state of urgency duly substantiated by the procuring entity renders the time period for tendering established in accordance with paragraph 3 impracticable.
5. A procuring entity may reduce the time period for tendering established in accordance with paragraph 3 by five days for each one of the following circumstances:
- (a) the notice of intended procurement is published by electronic means;
 - (b) all the tender documentation is made available by electronic means from the date of the publication of the notice of intended procurement; and
 - (c) the entity accepts tenders by electronic means.
6. The use of paragraph 5, in conjunction with paragraph 4, shall in no case result in the reduction of the time period for tendering established in accordance with paragraph 3 to less than 10 days after the date on which the notice of intended procurement is published.
7. Notwithstanding any other provision in this Article, where a procuring entity purchases commercial goods or services, or any combination thereof, it may reduce the time period for tendering established in accordance with paragraph 3 to no less than 13 days, provided that it publishes by electronic means, at the same time, both the notice of intended procurement and the tender documentation. In addition, where the entity accepts tenders for commercial

goods or services by electronic means, it may reduce the time period established in accordance with paragraph 3 to no less than 10 days.

8. Where a procuring entity covered under Section B or Section C of a Party's Schedule to Annex 16A (Government Procurement Schedules) has selected all or a limited number of qualified suppliers, the time period for tendering may be fixed by mutual agreement between the procuring entity and the selected suppliers. In the absence of agreement, the period shall not be less than 10 days.

Article 16.13 Negotiation

1. A Party may provide for its procuring entities to conduct negotiations:
 - (a) where the entity has indicated its intent to conduct negotiations in the notice of intended procurement required under paragraph 2 of Article 16.6 (Notices); or
 - (b) where it appears from the evaluation that no tender is obviously the most advantageous in terms of the specific evaluation criteria set out in the notice of intended procurement or tender documentation.
2. A procuring entity shall:
 - (a) ensure that any elimination of suppliers participating in negotiations is carried out in accordance with the evaluation criteria set out in the notice of intended procurement or tender documentation; and
 - (b) where negotiations are concluded, provide a common deadline for the remaining participating suppliers to submit any new or revised tenders.

Article 16.14 Limited Tendering

1. Provided that it does not use this provision for the purpose of avoiding competition among suppliers or in a manner that discriminates against suppliers of the other Party or protects domestic suppliers, a procuring entity may use limited tendering and may choose not to apply Articles 16.6 (Notices) to Article 16.8 (Qualification of Suppliers), paragraphs 7 to 11 of Article 16.9 (Technical Specifications and Tender Documentation), Article 16.12 (Time Periods), Article 16.13 (Negotiation), Article 16.15 (Electronic Auctions), and Article 16.16 (Treatment of Tenders and Awarding of Contracts) only under any of the following circumstances:

- (a) where:
 - (i) no tenders were submitted or no suppliers requested participation;
 - (ii) no tenders that conform to the essential requirements of the tender documentation were submitted;
 - (iii) no suppliers satisfied the conditions for participation; or
 - (iv) the tenders submitted have been collusive,provided that the requirements of the tender documentation are not substantially modified;
- (b) where the goods or services can be supplied only by a particular supplier and no reasonable alternative or substitute goods or services exist for any of the following reasons:
 - (i) the requirement is for a work of art;
 - (ii) the protection of patents, copyrights, or other exclusive rights; or
 - (iii) due to an absence of competition for technical reasons;
- (c) for additional deliveries by the original supplier of goods or services that were not included in the initial procurement where a change of supplier for such additional goods or services:
 - (i) cannot be made for economic or technical reasons such as requirements of interchangeability or interoperability with existing equipment, software, services, or installations procured under the initial procurement; and
 - (ii) would cause significant inconvenience or substantial duplication of costs for the procuring entity;
- (d) insofar as is strictly necessary where, for reasons of extreme urgency brought about by events unforeseeable by the procuring entity, the goods or services could not be obtained in time using open tendering or selective tendering;
- (e) for goods purchased on a commodity market;
- (f) where a procuring entity procures a prototype or a first good or service that is developed at its request in the course of, and for, a particular contract for research, experiment, study, or original development.

Original development of a first good or service may include limited production or supply in order to incorporate the results of field testing and to demonstrate that the good or service is suitable for production or supply in quantity to acceptable quality standards, but does not include quantity production or supply to establish commercial viability or to recover research and development costs;

- (g) for purchases made under exceptionally advantageous conditions that only arise in the very short term in the case of unusual disposals such as those arising from liquidation, receivership, or bankruptcy, but not for routine purchases from regular suppliers; or
 - (h) where a contract is awarded to a winner of a design contest provided that:
 - (i) the contest has been organised in a manner that is consistent with the principles of this Chapter, in particular relating to the publication of a notice of intended procurement; and
 - (ii) the participants are judged by an independent jury with a view to a design contract being awarded to a winner.
2. A procuring entity shall prepare a report in writing on each contract awarded under paragraph 1. The report shall include the name of the procuring entity, the value and kind of goods or services procured, and a statement indicating the circumstances and conditions described in paragraph 1 that justified the use of limited tendering.

Article 16.15 Electronic Auctions

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

- (a) the automatic evaluation method, including the mathematical formula, that is based on the evaluation criteria set out in the tender documentation and that will be used in the automatic ranking or re-ranking during the auction;
- (b) the results of any initial evaluation of the elements of its tender where the contract is to be awarded on the basis of the most advantageous tender; and
- (c) any other relevant information relating to the conduct of the auction.

Article 16.16
Treatment of Tenders and Awarding of Contracts

Treatment of tenders

1. A procuring entity shall receive, open, and treat all tenders under procedures that guarantee the fairness and impartiality of the procurement process, and the confidentiality of tenders.
2. A procuring entity shall not penalise any supplier whose tender is received after the time specified for receiving tenders if the delay is due solely to mishandling on the part of the procuring entity.
3. Where a procuring entity provides a supplier with an opportunity to correct unintentional errors of form between the opening of tenders and the awarding of the contract, the procuring entity shall provide the same opportunity to all participating suppliers.

Awarding of contracts

4. To be considered for an award, a tender shall be submitted in writing and shall, at the time of opening, comply with the essential requirements set out in the notices and tender documentation, and be from a supplier that satisfies the conditions for participation.
5. Unless a procuring entity determines that it is not in the public interest to award a contract, the entity shall award the contract to the supplier that the entity has determined to be capable of fulfilling the terms of the contract and that, based solely on the evaluation criteria specified in the notices and tender documentation, has submitted:
 - (a) the most advantageous tender; or
 - (b) where price is the sole criterion, the lowest price.
6. Where a procuring entity receives a tender with a price that is abnormally lower than the prices in other tenders submitted, it may verify with the supplier that it satisfies the conditions for participation and is capable of fulfilling the terms of the contract.
7. A procuring entity shall not use options, cancel a procurement, or modify awarded contracts in a manner that circumvents the obligations under this Chapter.

Article 16.17
Transparency of Procurement Information

Information provided to suppliers

1. A procuring entity shall promptly inform participating suppliers of the entity's contract award decisions and, on the request of a supplier, shall do so in writing. Subject to paragraphs 2 and 3 of Article 16.19 (Disclosure of Information), a procuring entity shall, on request, provide an unsuccessful supplier with an explanation of the reasons why the entity did not select its tender and the relative advantages of the successful supplier's tender.

Publication of award information

2. No later than 72 days after the award of each contract covered by this Chapter, a procuring entity shall publish a notice in the appropriate electronic medium listed in Annex 16A (Government Procurement Schedules) and the information shall remain readily accessible for a reasonable period of time. The notice shall include at least the following information:
 - (a) a description of the goods or services procured, including a classification code of the goods or services procured, such as the CPC Prov.;
 - (b) the name and address of the procuring entity;
 - (c) the name and address of the successful supplier;
 - (d) the value of the successful tender or the highest and lowest offers taken into account in the award of the contract;
 - (e) the date of award; and
 - (f) the type of procurement method used, and in cases where limited tendering was used in accordance with Article 16.14 (Limited Tendering), a description of the circumstances justifying the use of limited tendering.

Maintenance of documentation, reports, and electronic traceability

3. Each procuring entity shall, for a period of at least three years from the date it awards a contract, maintain:
 - (a) the documentation and reports of tendering procedures and contract awards relating to covered procurement, including the reports required under Article 16.14 (Limited Tendering); and

- (b) data that ensure the appropriate traceability of the conduct of covered procurement by electronic means.

Access to procurement data

- 4. Each Party shall ensure that data on the notices concerning awarded contracts under paragraph 2 is available to the public, electronically, in a form permitting analysis, including the export or download of that data into an accessible and manipulable format. Each Party shall list in Section H of its Schedule to Annex 16A (Government Procurement Schedules) the electronic medium to access the relevant data and information.
- 5. The data described in paragraph 4 shall:
 - (a) for awarded contracts covered by this Chapter, include the information in paragraph 2; and
 - (b) be updated at least annually.

Article 16.18
Ensuring Integrity in Procurement Practices

- 1. Each Party shall ensure that criminal or administrative measures exist that can address corruption, fraud, and other illegal acts in its procurement.
- 2. These measures may include procedures to render ineligible for, or exclude from, participation in the Party's procurements, either indefinitely or for a stated period of time, suppliers that the Party has determined to have engaged in corrupt, fraudulent, or other illegal acts. When applying such procedures, each Party, including its procuring entities:
 - (a) may consider the seriousness of the supplier's acts or omissions and any remedial measures or mitigating factors; and
 - (b) shall provide a supplier of the other Party directly implicated:
 - (i) reasonable opportunity to present facts and arguments in support of its position prior to the decision to render ineligible for, or exclude from, participation being made; and
 - (ii) notice that such a decision has been made and the reasons for the decision.
- 3. Each Party shall ensure that it has in place policies or procedures to address potential conflicts of interest on the part of those engaged in or having influence over a procurement.

4. Each Party may put in place policies or procedures that require successful suppliers to maintain and enforce appropriate measures, such as internal controls, business ethics, and compliance programmes, for preventing and detecting corruption, fraud, and other illegal acts.

Article 16.19 Disclosure of Information

Provision of information

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

Non-disclosure of information

2. Notwithstanding any other provision of this Chapter, a Party, including its procuring entities, shall not provide to any particular supplier information that might prejudice fair competition between suppliers.
3. Nothing in this Chapter shall be construed to require a Party, including its procuring entities, authorities, and review bodies, to disclose confidential information where disclosure:
 - (a) would impede law enforcement;
 - (b) might prejudice fair competition between suppliers;
 - (c) would prejudice the legitimate commercial interests of particular persons, including the protection of intellectual property; or
 - (d) would otherwise be contrary to the public interest.

Article 16.20 Domestic Review Procedures

1. Each Party shall provide a timely, effective, transparent, and non-discriminatory administrative or judicial review procedure through which a supplier may challenge:
 - (a) a breach of this Chapter; or

- (b) where the supplier does not have a right to challenge directly a breach of the Chapter under the domestic law of a Party, a failure to comply with a Party's measures implementing this Chapter, arising in the context of a covered procurement, in which the supplier has, or has had, an interest. The procedural rules for all challenges shall be in writing and made generally available.
- 2. In the event of a complaint by a supplier, arising in the context of covered procurement in which the supplier has, or has had, an interest, that there has been a breach or a failure as referred to in paragraph 1, the Party of the procuring entity conducting the procurement shall encourage the entity and the supplier to seek resolution of the complaint through consultations. The procuring entity shall accord impartial and timely consideration to any such complaint in a manner that is not prejudicial to the supplier's participation in ongoing or future procurement or its right to seek corrective measures under the administrative or judicial review procedure.
- 3. Each supplier shall be allowed a sufficient period of time to prepare and submit a challenge, which in no case shall be less than 10 days after the time when the basis of the challenge became known or reasonably should have become known to the supplier.
- 4. Each Party shall establish or designate at least one impartial administrative or judicial authority that is independent of its procuring entities to receive and review a challenge by a supplier arising in the context of a covered procurement.
- 5. Where a body other than an authority referred to in paragraph 4 initially reviews a challenge, the Party shall ensure that the supplier may appeal the initial decision to an impartial administrative or judicial authority that is independent of the procuring entity whose procurement is the subject of the challenge.
- 6. Each Party shall ensure that a review body that is not a court shall have its decision subject to judicial review or have procedures that provide that:
 - (a) the procuring entity shall respond in writing to the challenge and disclose all relevant documents to the review body;
 - (b) the participants to the proceedings (“participants”) shall have the right to be heard prior to a decision of the review body being made on the challenge;
 - (c) the participants shall have the right to be represented and accompanied;
 - (d) the participants shall have access to all proceedings;

- (e) the participants shall have the right to request that the proceedings take place in public and that witnesses may be presented; and
 - (f) the review body shall make its decisions or recommendations in a timely fashion, in writing, and shall include an explanation of the basis for each decision or recommendation.
7. Each Party shall adopt or maintain procedures that provide for:
- (a) rapid interim measures to preserve the supplier's opportunity to participate in the procurement. Such interim measures may result in suspension of the procurement process. The procedures may provide that overriding adverse consequences for the interests concerned, including the public interest, may be taken into account when deciding whether such measures should be applied. Just cause for not acting shall be provided in writing; and
 - (b) where a review body has determined that there has been a breach or a failure as referred to in paragraph 1, corrective action or compensation for the loss or damages suffered, which may be limited to either the costs for the preparation of the tender or the costs relating to the challenge, or both.

Article 16.21
Modifications and Rectifications of Annex

1. A Party may modify or rectify its Schedule to Annex 16A (Government Procurement Schedules) in accordance with paragraphs 3 to 11.
2. The Parties recognise the importance of maintaining accurate and up-to-date information in their Schedules to Annex 16A (Government Procurement Schedules).

Notification of proposed modification

3. A Party shall notify any proposed modification or rectification (collectively referred to as a “modification”) to its Schedule to Annex 16A (Government Procurement Schedules) in writing to the other Party, through the contact point designated under Article 30.5 (Contact Points – Institutional Provisions).
4. The notification of proposed modification shall contain:
 - (a) for any proposed withdrawal of an entity on the grounds that government control or influence over the entity's covered

procurement has been effectively eliminated, evidence of such elimination; or

- (b) for any other proposed modification, information as to the likely consequences of the change for the coverage provided for in this Chapter.

- 5. The Party may include the offer of compensatory adjustment pursuant to paragraph 6 in its notification of proposed modification.

Compensatory adjustments

- 6. Subject to paragraphs 7 and 8, a Party shall provide appropriate compensatory adjustments for a change in coverage, if necessary, to maintain a level of coverage comparable to the coverage that existed prior to the modification.

- 7. A Party shall not be required to provide compensatory adjustments to the other Party if the proposed modification:

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

- (b) is negligible in its effect, including rectifications of a purely formal nature and minor modifications to its Schedule to Annex 16A (Government Procurement Schedules), such as:

- (i) changes in the name of a procuring entity;

- (ii) the merger of one or more procuring entities listed within a Section of a Party's Schedule to Annex 16A (Government Procurement Schedules);

- (iii) the separation of a procuring entity listed in a Party's Schedule to Annex 16A (Government Procurement Schedules) into two or more procuring entities that are all added to the procuring entities listed in the same Section of the Annex; or

- (iv) changes in website references.

- 8. The Parties may agree another form of resolution as an alternative to compensatory adjustments.

Objection to notification

- 9. If the other Party disputes that:

- (a) compensatory adjustments pursuant to paragraph 6 are adequate to maintain a level of coverage comparable to the coverage that existed prior to the modification; or
- (b) the modification is a change provided for in subparagraph 7(a) or 7(b),

it shall notify the modifying Party of its objection in writing within 45 days of receipt of the notification of proposed modification referred to in paragraphs 3 and 4 or shall be deemed to have agreed to the proposed modification, and compensatory adjustments if provided, including for the purposes of Chapter 31 (Dispute Settlement).

- 10. Where a Party submits an objection pursuant to paragraph 9, it shall set out, as may apply, the reasons why it believes:
 - (a) the modification is not a change provided for in subparagraph 7(a) or 7(b) and describe the effect of the proposed modification on the coverage provided for in the Chapter; and
 - (b) a compensatory adjustment pursuant to paragraph 6 is not adequate to maintain a level of coverage comparable to the coverage that existed prior to the modification.
- 11. The Joint Committee shall adopt a modification to the Schedule to Annex 16A (Government Procurement Schedules), in accordance with subparagraph 2(g) of Article 30.2 (Functions of the Joint Committee – Institutional Provisions) to reflect any agreed modification or rectification pursuant to paragraph 9, or the conclusion of dispute settlement proceedings.

Article 16.22
Government Procurement Working Group

- 1. The Government Procurement Working Group established under Article 30.10 (Working Groups – Institutional Provisions) shall be composed of government representatives of each Party.
- 2. The Government Procurement Working Group shall meet by agreement of the Parties, and may meet virtually, to address matters related to the implementation and operation of this Chapter, such as:
 - (a) considering matters regarding government procurement that are referred to it by a Party;
 - (b) exchanging information relating to government procurement opportunities, including those at sub-central levels, in each Party;

- (c) experience and best practices, including on the use and adoption of information technology in conducting procurement and of measures to promote environmental, social, and labour considerations in government procurement;
- (d) facilitation of participation by SMEs in covered procurement, as provided for in Article 16.11 (Facilitation of Participation by SMEs); and
- (e) facilitation of participation by women in government procurement to the extent possible, acknowledging the objectives in Chapter 25 (Trade and Gender Equality).

Article 16.23 Further Negotiations

1. The Parties shall enter into negotiations on market access with a view to making improvements to coverage of sub-central and other entities as soon as possible following New Zealand local authorities, State Services, or State Sector entities being either:
 - (a) covered by New Zealand in another international trade agreement; or
 - (b) required to follow the New Zealand *Government Procurement Rules*¹ in the future,unless as at the date this Agreement enters into force, that entity was required to follow the New Zealand *Government Procurement Rules*.
2. For greater certainty, the obligation in paragraph 1 shall not apply if the entity is in one of the following categories that are required to follow the New Zealand *Government Procurement Rules* on the date of entry into force of this Agreement: Crown Agents, Autonomous Crown Entities, Independent Crown Entities, Crown Entity companies² and Public Finance Act schedule 4A Companies,³ or local authorities in respect of procurement related to transport projects funded in whole or in part by the New Zealand Transport Agency.

¹ The New Zealand *Government Procurement Rules* are New Zealand's primary instrument for regulating government procurement. A Whole of Government Direction granted on 22 April 2014 under section 107 of the *Crown Entities Act 2004* required certain classes of entities to follow the *Government Procurement Rules*.

² As defined in sections 7a and 7b of the *Crown Entities Act 2004* but excluding Crown Research Institutes.

³ As listed in schedule 4A of the *Public Finance Act 1989*.

ANNEX 16A

GOVERNMENT PROCUREMENT SCHEDULES

Schedule of New Zealand

Section A Central Government Entities

Unless otherwise specified, Chapter 16 (Government Procurement) covers procurement by entities listed in this Section, subject to the following thresholds:

Thresholds:

Goods	SDR 130,000
Services	SDR 130,000
Construction Services	SDR 5,000,000

List of entities:

1. Ministry for Primary Industries;
2. Department of Conservation;
3. Department of Corrections;
4. Crown Law Office;
5. Ministry of Business, Innovation and Employment;
6. Ministry for Culture and Heritage;
7. Ministry of Defence;
8. Ministry of Education;
9. Education Review Office;
10. Ministry for the Environment;
11. Ministry of Foreign Affairs and Trade;
12. Government Communications Security Bureau;
13. Ministry of Health;
14. Inland Revenue Department;
15. Department of Internal Affairs;
16. Ministry of Justice;
17. Land Information New Zealand;
18. Te Puni Kōkiri Ministry of Māori Development;
19. New Zealand Customs Service;
20. Ministry for Pacific Peoples;
21. Department of the Prime Minister and Cabinet;
22. Serious Fraud Office;
23. Ministry of Social Development;
24. Public Service Commission;
25. Statistics New Zealand;

26. Ministry of Transport;
27. The Treasury;
28. Oranga Tamariki – Ministry for Children;
29. Ministry for Women;
30. New Zealand Defence Force;
31. New Zealand Police;
32. Ministry of Housing and Urban Development;
33. Pike River Recovery Agency.

Note to Section A:

1. All agencies subordinate to the above listed central government entities are covered.

Section B Sub-Central Government Entities

Unless otherwise specified, Chapter 16 (Government Procurement) covers procurement by entities listed in this Section, subject to the following thresholds:

Thresholds:

Goods	SDR 200,000
Services	SDR 200,000
Construction Services	SDR 5,000,000

List of entities:

1. Auckland District Health Board (Note 1);
2. Canterbury District Health Board (Note 1);
3. Capital and Coast District Health Board (Note 1);
4. Counties Manukau District Health Board (Note 1);
5. Hutt District Health Board (Note 1);
6. MidCentral District Health Board (Note 1);
7. South Canterbury District Health Board (Note 1);
8. Waikato District Health Board (Note 1);
9. Waitemata District Health Board (Note 1);
10. Bay of Plenty District Health Board (Note 1);
11. Southern District Health Board (Note 1);
12. Auckland Council (Note 2);
13. Wellington City Council (Note 2);
14. Christchurch City Council (Note 2);
15. Waikato Regional Council (Note 2);
16. Bay of Plenty Regional Council (Note 2);
17. Greater Wellington Regional Council (Note 2);

18. Canterbury Regional Council (Note 2);
19. Nelson Marlborough District Health Board (Note 1);
20. Northland District Health Board (Note 1);
21. Hawkes Bay District Health Board (Note 1);
22. Lakes District Health Board (Note 1);
23. Tairāwhiti District Health Board (Note 1);
24. Taranaki District Health Board (Note 1);
25. Wairarapa District Health Board (Note 1);
26. West Coast District Health Board (Note 1);
27. Whanganui District Health Board (Note 1).

Notes to Section B:

1. For greater certainty, procurement undertaken by the listed District Health Boards through their agent healthAlliance Limited is covered.
2. Coverage of these entities is limited to the procurement of goods, services, and construction services relating to transport projects funded, in whole or in part, by the New Zealand Transport Agency for which the value of the procurement equals or exceeds the applicable threshold specified above. For greater certainty, this Chapter shall not apply to any other procurement by these entities.

Section C Other Entities

Unless otherwise specified, Chapter 16 (Government Procurement) covers procurement by entities listed in this Section, subject to the following thresholds:

Thresholds:

Goods	SDR 400,000
Services	SDR 400,000
Construction Services	SDR 5,000,000

List of entities:

1. Accident Compensation Corporation (Note 1);
2. Civil Aviation Authority of New Zealand;
3. Energy Efficiency and Conservation Authority;
4. Kāinga Ora – Homes and Communities;
5. Maritime New Zealand;
6. New Zealand Antarctic Institute;
7. Fire and Emergency New Zealand (Note 5);
8. New Zealand Qualifications Authority;

9. New Zealand Tourism Board;
10. New Zealand Trade and Enterprise;
11. New Zealand Transport Agency;
12. Ōtākaro Limited (Note 4);
13. Sport and Recreation New Zealand (Note 2);
14. Tertiary Education Commission;
15. Education New Zealand;
16. Callaghan Innovation;
17. Earthquake Commission (Note 6);
18. Environmental Protection Authority; (Note 6)
19. Health Promotion Agency;
20. Health Quality and Safety Commission;
21. Health Research Council of New Zealand;
22. New Zealand Blood Service (Note 7);
23. New Zealand Walking Access Commission;
24. Real Estate Authority (Note 8);
25. Social Workers Registration Board;
26. WorkSafe New Zealand;
27. Guardians of New Zealand Superannuation (Note 9);
28. New Zealand Infrastructure Commission;
29. New Zealand Lotteries Commission;
30. Climate Change Commission;
31. Electoral Commission (Note 10);
32. Financial Markets Authority;
33. Education Payroll Limited (Note 11);
34. Research and Education Advanced Network New Zealand Limited;
35. Tāmaki Redevelopment Company Limited (Note 12);
36. Airways Corporation of New Zealand Limited;
37. Meteorological Service of New Zealand Limited;
38. KiwiRail Holdings Limited;
39. Transpower New Zealand Limited (Note 3);
40. Government Superannuation Fund Authority;
41. New Zealand Artificial Limb Service;
42. Public Trust;
43. Commerce Commission;
44. External Reporting Board;
45. Health and Disability Commissioner;
46. Human Rights Commission;
47. New Zealand Productivity Commission;
48. Takeovers Panel;
49. Crown Irrigation Investments Limited;
50. New Zealand Growth Capital Partners Limited;
51. Television New Zealand Limited;
52. City Rail Link Limited;
53. Crown Infrastructure Partners Limited;
54. New Zealand Green Investment Finance Limited.

Notes to Section C:

1. Accident Compensation Corporation: This Chapter does not cover procurement of pension fund management, public insurance and fund placements, investments and financial services related to securities, or trading on an exchange.
2. Sport and Recreation New Zealand: This Chapter shall not apply to the procurement of goods and services containing confidential information related to enhancing competitive sport performance.
3. Transpower New Zealand Limited: The following procurements are excluded from cover:
 - (a) electrical stringing services (part of the total range of activities covered by CPC Prov. 5134);
 - (b) tower painting services (part of the total range of activities covered by CPC Prov. 5173); and
 - (c) for greater certainty, projects funded directly by private sector customers where those projects would not be undertaken except for the funding provided by those customers.
4. Ōtākaro Limited: All procurement is covered (including procurement that was undertaken by the Christchurch Earthquake Recovery Authority and transferred to Ōtākaro Limited upon its disestablishment) and all obligations in the Chapter specifically relating to Section A, central government entities shall apply. For greater certainty, the thresholds are SDR 130,000 for Goods and Services and SDR 5,000,000 for Construction Services, and any agencies subordinate to Ōtākaro Limited are covered.
5. Fire and Emergency New Zealand: This Chapter shall only cover procurement that was undertaken by the New Zealand Fire Service Commission. For the avoidance of doubt, the following procurements are excluded from cover: any procurement by Fire and Emergency New Zealand that was previously conducted by Rural Fire Authorities, Rural Fire Committees, or Territorial Authorities (for the purposes of their functions under the *Forest and Rural Fires Act 1977*).
6. Earthquake Commission: This Agreement does not cover procurement of pension fund management, public insurance and fund placements, and investments and financial services.
7. Except for the procurement of plasma fractionation services.
8. Except for legal services and arbitration and conciliation services.

9. Guardians of New Zealand Superannuation: This Chapter does not cover procurement of pension fund management, fund placements, and investments and financial services.
10. Electoral Commission: This Chapter does not cover procurement of services to administer the general election.
11. Education Payroll Limited: This Chapter does not cover procurement for maintenance of schools' payrolls.
12. Tāmaki Redevelopment Company Limited: This Agreement does not cover procurement relating to the production, transport, or distribution of drinking water.
13. For entities listed in this Section, Chapter 16 (Government Procurement) shall cover only those entities listed and does not extend to subordinate or subsidiary agencies, unless otherwise specified.

Section D Goods

Unless otherwise specified, Chapter 16 (Government Procurement) covers procurement of all goods by the entities listed in Sections A, B, and C.

Section E Services

1. Unless otherwise specified, Chapter 16 (Government Procurement) covers procurement of all services by the entities listed in Sections A, B, and C.
2. Chapter 16 (Government Procurement) does not cover any of the following services as identified in accordance with the Provisional Central Product Classification (CPC Prov.) as set out in document MTN.GNS/W/120:
 - (a) procurement of research and development services (CPC Prov. 851-853);
 - (b) procurement of public health services (CPC Prov. 931, including 9311, 9312, and 9319);
 - (c) procurement of education services (CPC Prov. 921, 922, 923, 924, and 929);
 - (d) procurement of welfare services (CPC Prov. 933 and 913); and
 - (e) procurements listed in Section G.

Section F Construction Services

List of construction services (Division 51, CPC Prov.):

Unless otherwise specified, Chapter 16 (Government Procurement) covers procurement of all construction services in Division 51 of the Provisional Central Product Classification (CPC Prov.) as set out in document MTN.GNS/W/120.

Section G General Notes

1. The following General Notes apply without exception to Chapter 16 (Government Procurement), including to Sections A to F.
2. Chapter 16 (Government Procurement) does not cover:
 - (a) for greater certainty, governmental provision of goods and services to persons or governmental authorities not specifically covered under this Schedule for New Zealand;
 - (b) procurement of goods or services in respect of contracts for construction, refurbishment, or furnishing of chanceries abroad;
 - (c) procurement of goods or services outside the territory of New Zealand for consumption outside the territory of New Zealand;
 - (d) for greater certainty under subparagraph 3(b) of Article 16.2 (Scope), commercial sponsorship arrangements;
 - (e) any procurement made by an entity covered under Sections A, B, or C of this Schedule for New Zealand on behalf of an organisation that is not an entity covered under Sections A, B, or C of this Schedule for New Zealand;
 - (f) procurement by an entity covered under Sections A, B, or C of this Schedule for New Zealand from another entity covered under Sections A, B, or C of this Schedule for New Zealand, except where tenders are called, in which case, Chapter 16 (Government Procurement) shall apply; and
 - (g) any procurement for the purposes of developing, protecting, or preserving national treasures of artistic, historic, or archaeological value or of cultural heritage.

3. For greater certainty, a procuring entity may apply limited tendering procedures under subparagraphs 1(b)(ii) and 1(b)(iii) of Article 16.14 (Limited Tendering) in relation to unsolicited unique proposals.¹

Section H Publication of Information

The information to be published under Article 16.5 (Information on the Procurement System) will be published as follows:

Laws and regulations: www.legislation.govt.nz

Judicial decisions: www.justice.govt.nz (online); New Zealand Law Reports (print)

Standard contract clauses, *Government Procurement Rules*, and procedures regarding government procurement: www.procurement.govt.nz

New procurement opportunities: www.gets.govt.nz

Statistical reporting: <https://www.mbie.govt.nz/cross-government-functions/new-zealand-government-procurement-and-property/open-data/>

¹ As defined and handled according to the New Zealand Government guidance document, “*Unsolicited Unique Proposals – How to deal with uninvited bids*” (May 2013), updated from time to time.

Schedule of the United Kingdom

Section A Central Government Entities

Thresholds:

Unless otherwise specified, Chapter 16 (Government Procurement) shall apply to central government entities listed in this Section where the value of the procurement is estimated to equal or exceed the following thresholds:

Goods	SDR 130,000
Services	SDR 130,000
Construction Services	SDR 5,000,000

List of entities:

The following central government contracting authorities of the United Kingdom:

(Note: this list is exhaustive)

1. Attorney General's Office:
 - 1.1. Government Legal Department.
2. Cabinet Office:
 - 2.1. Office of the Parliamentary Counsel;
 - 2.2. Boundary Commission for England;
 - 2.3. Crown Commercial Service.
3. Charity Commission;
4. Crown Estate – Vote Expenditure Only;
5. Crown Prosecution Service;
6. Department for Business, Energy and Industrial Strategy:
 - 6.1. Competition Appeal Tribunal;
 - 6.2. Competition and Markets Authority;
 - 6.3. Competition Service;
 - 6.4. Intellectual Property Office;
 - 6.5. Nuclear Decommissioning Authority;
 - 6.6. Meteorological Office (known as "Met Office");
 - 6.7. Office of Manpower Economics;
 - 6.8. Oil and Gas Authority;
 - 6.9. UK Research and Innovation.
7. Department for Education:
 - 7.1. Office for Students.
8. Ministry of Housing, Communities and Local Government;
9. Department for Digital, Culture, Media and Sport:
 - 9.1. Arts Council England;
 - 9.2. British Library;

- 9.3. British Museum;
- 9.4. The Gambling Commission;
- 9.5. Historic Buildings and Monuments Commission for England (known as "Historic England");
- 9.6. Imperial War Museum;
- 9.7. National Gallery;
- 9.8. National Maritime Museum;
- 9.9. National Portrait Gallery;
- 9.10. Natural History Museum;
- 9.11. Board of Trustees of the Science Museum (known as "Science Museum Group");
- 9.12. Tate Gallery;
- 9.13. Victoria and Albert Museum;
- 9.14. Wallace Collection.
- 10. Department for Environment, Food and Rural Affairs:
 - 10.1. Natural England;
 - 10.2. Plant Variety Rights Office;
 - 10.3. Royal Botanic Gardens, Kew.
- 11. Department of Health and Social Care:
 - 11.1. NHS Business Services Authority;
 - 11.2. NHS Commissioning Board (known as "NHS England");
 - 11.3. NHS Trusts;
 - 11.4. NHS Foundation Trusts.
- 12. Department for International Trade;
- 13. Department for Transport:
 - 13.1. Maritime and Coastguard Agency;
 - 13.2. Highways England Company Ltd (known as "Highways England").
- 14. Department for Work and Pensions:
 - 14.1. Office for Nuclear Regulation;
 - 14.2. Pensions Regulator;
 - 14.3. Social Security Advisory Committee.
- 15. Export Credits Guarantee Department (known as "UK Export Finance");
- 16. Foreign, Commonwealth and Development Office:
 - 16.1. Wilton Park.
- 17. Government Actuary's Department;
- 18. Government Communications Headquarters;
- 19. Home Office:
 - 19.1. HM Inspectorate of Constabulary and Fire & Rescue Services.
- 20. Corporate Officer of the House of Commons;
- 21. Corporate Officer of the House of Lords;
- 22. Ministry of Defence:
 - 22.1. Defence Equipment & Support.
- 23. Ministry of Justice:
 - 23.1. Court of Appeal (England and Wales);
 - 23.2. Employment Appeals Tribunal;
 - 23.3. Employment Tribunals;
 - 23.4. First-tier Tribunal;
 - 23.5. Her Majesty's Courts and Tribunals Service;

- 23.6. Law Commission;
- 23.7. Legal Aid Agency – England and Wales;
- 23.8. Office of the Official Solicitor to the Senior Courts and the Public Trustee;
- 23.9. Office of the Public Guardian;
- 23.10. Parole Board;
- 23.11. UK Supreme Court;
- 23.12. Upper Tribunal.
- 24. The National Archives;
- 25. National Audit Office;
- 26. National Savings and Investments;
- 27. Northern Ireland Assembly Commission;
- 28. Northern Ireland Ministers:
 - 28.1. Agricultural Wages Board for Northern Ireland;
 - 28.2. Attorney General for Northern Ireland;
 - 28.3. Department of Agriculture, Environment and Rural Affairs;
 - 28.4. Department for Communities;
 - 28.4.1. National Museums Northern Ireland;
 - 28.4.2. Northern Ireland Housing Executive;
 - 28.5. Department for the Economy:
 - 28.5.1. Belfast Metropolitan College;
 - 28.5.2. Consumer Council Northern Ireland (with respect only to the functions transferred from the National Consumer Council which were themselves transferred from the Gas and Electricity Consumer Council);
 - 28.5.3. Health and Safety Executive for Northern Ireland;
 - 28.5.4. Northern Regional College;
 - 28.5.5. North West Regional College;
 - 28.5.6. South Eastern Regional College;
 - 28.5.7. Southern Regional College;
 - 28.5.8. South West College;
 - 28.5.9. Stranmillis University College;
 - 28.6. Department of Education;
 - 28.6.1. Council for Catholic Maintained Schools;
 - 28.7. Department of Finance;
 - 28.8. Department of Health:
 - 28.8.1. Northern Ireland Fire and Rescue Service;
 - 28.9. Department for Infrastructure;
 - 28.10. Department of Justice:
 - 28.10.1. Coroners Service;
 - 28.10.2. County Courts;
 - 28.10.3. Court of Appeal and High Court of Justice in Northern Ireland;
 - 28.10.4. Crown Court;
 - 28.10.5. Enforcement of Judgements Office;
 - 28.10.6. Forensic Science Northern Ireland;
 - 28.10.7. Legal Service Agency Northern Ireland;
 - 28.10.8. Magistrates' Courts;

- 28.10.9. Pensions Appeals Tribunals (Northern Ireland);
- 28.10.10. Police Ombudsman Northern Ireland;
- 28.10.11. Police Retraining and Rehabilitation Trust;
- 28.10.12. Police Service of Northern Ireland;
- 28.10.13. Probation Board for Northern Ireland;
- 28.10.14. Office of the Social Security Commissioners and Child Support Commissioners (Northern Ireland);
- 28.10.15. State Pathologist's Department;
- 28.11. Executive Office:
 - 28.11.1. Maze Long Kesh Development Corporation.
- 29. Northern Ireland Office:
 - 29.1. Office of the Chief Electoral Officer for Northern Ireland;
 - 29.2. Public Prosecution Service for Northern Ireland.
- 30. Office for National Statistics:
 - 30.1. National Health Service Central Register.
- 31. Parliamentary Works Sponsor Body;
- 32. Parliamentary and Health Service Ombudsman;
- 33. Postal business of the Post Office;
- 34. Privy Council Office;
- 35. Restoration and Renewal Delivery Authority Ltd;
- 36. HM Revenue and Customs;
- 37. Royal Hospital, Chelsea;
- 38. Royal Mint;
- 39. Rural Payments Agency;
- 40. Scotland, Auditor-General;
- 41. Scotland, Crown Office and Procurator Fiscal Service;
- 42. Scotland, National Records of Scotland;
- 43. Scotland, Queen's and Lord Treasurer's Remembrancer;
- 44. Scotland, Registers of Scotland;
- 45. The Scotland Office;
- 46. The Scottish Ministers:
 - 46.1. Architecture and Design Scotland;
 - 46.2. Crofting Commission;
 - 46.3. Lands Tribunal for Scotland;
 - 46.4. National Galleries of Scotland;
 - 46.5. National Library of Scotland;
 - 46.6. National Museums of Scotland;
 - 46.7. Royal Botanic Garden, Edinburgh;
 - 46.8. Scottish Courts and Tribunals Service;
 - 46.9. Scottish Further and Higher Education Funding Council;
 - 46.10. Scottish Law Commission;
 - 46.11. Special Health Boards;
 - 46.12. Health Boards;
 - 46.13. The Office of the Accountant of Court;
 - 46.14. High Court of Justiciary;
 - 46.15. Court of Session:
 - 46.16. HM Inspectorate of Constabulary;
 - 46.17. Parole Board for Scotland;

- 46.18. Pensions Appeal Tribunals (Scotland);
- 46.19. Scottish Land Court;
- 46.20. Sheriff Courts;
- 46.21. Scottish Natural Heritage;
- 46.22. Scottish Police Authority;
- 46.23. First-tier Tribunal for Scotland;
- 46.24. Upper Tribunal for Scotland;
- 46.25. Historic Environment Scotland.
- 47. The Scottish Parliamentary Corporate Body;
- 48. HM Treasury:
 - 48.1. United Kingdom Debt Management Office.
- 49. The Wales Office - Office of the Secretary of State for Wales;
- 50. The Welsh Ministers:
 - 50.1. Agricultural Dwelling House Advisory Committees (Wales);
 - 50.2. Agricultural Land Tribunal for Wales;
 - 50.3. Higher Education Funding Council for Wales;
 - 50.4. Local Democracy and Boundary Commission for Wales;
 - 50.5. Rent Assessment Committee (Wales);
 - 50.6. The Royal Commission on the Ancient and Historical Monuments of Wales;
 - 50.7. Valuation Tribunal for Wales; and
 - 50.8. Welsh National Health Service Trusts and Local Health Boards.

Notes to Section A:

1. Procurement by any subordinated entity of any central government contracting authority listed in Section A is covered provided it does not have separate legal personality.
2. As far as procurement by entities in the field of defence and security is concerned, only non-sensitive and non-warlike materials contained in the list in Section D are covered.

Section B
Sub-Central Government Entities

Thresholds:

Unless otherwise specified, Chapter 16 (Government Procurement) shall apply to sub-central government entities listed in this Section where the value of the procurement is estimated to equal or exceed the following thresholds:

Goods	SDR 200,000
Services	SDR 200,000
Construction Services	SDR 5,000,000

List of entities:

1. All contracting authorities which are bodies governed by public law, for England, Wales and Northern Ireland, as defined by the *Public Contracts Regulations 2015* and, for Scotland, the *Public Contracts (Scotland) Regulations 2015*.
 - (a) “Bodies governed by public law” as defined by the *Public Contracts Regulations 2015* means any bodies that have all of the following characteristics:
 - (i) they are established for the specific purpose of meeting needs in the general interest, not having an industrial or commercial character;
 - (ii) they have legal personality; and
 - (iii) they have any of the following characteristics:
 - (A) they are financed, for the most part, by the State, regional or local authorities, or by other bodies governed by public law;
 - (B) they are subject to management supervision by those authorities or bodies; or
 - (C) they have an administrative, managerial, or supervisory board; more than half of whose members are appointed by the State, regional or local authorities, or by other bodies governed by public law.
 - (b) “Body governed by public law” as defined by the *Public Contracts (Scotland) Regulations 2015* means a body that has legal personality, is established for the specific purpose of meeting needs in the general interest, not having an industrial or commercial character and which:
 - (i) is financed for the most part by the State, regional or local authorities, or by any other body governed by public law;
 - (ii) is subject to management supervision by any such authority or body; or
 - (iii) has an administrative, managerial, or supervisory board more than half the members of which were appointed by any body referred to in subparagraph (i).

- (c) An indicative list of contracting authorities which are bodies governed by public law follows.

Indicative list of contracting authorities which are bodies governed by public law:

Bodies:

1. Health and Safety Executive;
2. Advisory, Conciliation and Arbitration Service;
3. Homes England;
4. NHS Blood and Transplant Service;
5. Environment Agency;
6. Scottish Enterprise;
7. Ordnance Survey Limited;
8. Financial Conduct Authority.

Categories:

1. Maintained schools;
2. Universities and colleges financed for the most part by other contracting authorities;
3. National Museums and Galleries;
4. Fire and Rescue Authorities;
5. Clinical Commissioning Groups;
6. Police Authorities;
7. Police and Crime Commissioners;
8. New Town Development Corporations;
9. Urban Development Corporations;
10. National Park Authorities;
11. Registered providers of social housing.

Note to Section B:

1. For greater certainty, procurement by regional and local contracting authorities of the local government administrative units falling under International Territorial Level 1, 2, and 3 and smaller administrative units are not covered in this Section.

**Section C
Other Entities**

Thresholds:

Unless otherwise specified, Chapter 16 (Government Procurement) shall apply to other government entities listed in this Section where the value of the procurement is estimated to equal or exceed the following thresholds:

Goods	SDR 400,000
Services	SDR 400,000
Construction Services	SDR 5,000,000

List of entities:

1. All utilities whose procurement is covered by the *Utilities Contracts Regulations 2016* and the *Utilities Contracts (Scotland) Regulations 2016* which:
 - (a) are one of the following entities:
 - (i) a central government contracting authority covered in Section A;
 - (ii) a body governed by public law covered in Section B; or
 - (iii) a public undertaking;² and
 - (b) have as one of their activities any of those referred to below or any combination thereof:
 - (i) the provision or operation of fixed networks intended to provide a service to the public in connection with the production, transport, or distribution of electricity or the supply of electricity to such networks;

² According to the *Utilities Contracts Regulations 2016*, a “public undertaking” means any undertaking over which contracting authorities may exercise directly or indirectly a dominant influence by virtue of:

- (a) their ownership of that undertaking;
- (b) their financial participation in that undertaking; or
- (c) the rules which govern that undertaking.

According to the *Utilities Contracts (Scotland) Regulations 2016*, a “public undertaking” means a person over which one or more contracting authorities are able to exercise, directly or indirectly, a dominant influence by virtue of one or more of the following:

- (a) their ownership of that person;
- (b) their financial participation in that person; or
- (c) the rights accorded to them by the rules which govern that person.

According to both the *Utilities Contracts Regulations 2016* and the *Utilities Contracts (Scotland) Regulations 2016*, a dominant influence on the part of contracting authorities is presumed in any of the following cases in which those authorities, directly or indirectly:

- (a) hold the majority of the undertaking's subscribed capital;
- (b) control the majority of the votes attaching to shares issued by the undertaking; or
- (c) can appoint more than half of the undertaking's administrative, management, or supervisory body.

- (ii) the provision or operation of networks³ providing a service to the public in the field of transport by urban railway, automated systems, tramway, trolley bus, bus, or cable; or
 - (iii) the provision or operation of networks providing a service to the public in the field of transport by railways.⁴
2. All utilities whose procurement is covered by the *Utilities Contracts Regulations 2016* and the *Utilities Contracts (Scotland) Regulations 2016* which:
 - (a) are regional contracting authorities of the local government administrative units falling under International Territorial Level 1 or 2; and
 - (b) have as one of their activities operating in the field of transport by urban railway, automatic systems, tramway, trolley bus, bus, and cable.
 3. Indicative lists of contracting authorities and public undertakings fulfilling the criteria set out above follow.

Indicative lists of contracting authorities and public undertakings fulfilling the criteria laid down in Section C:

Production, transport, or distribution of electricity

1. A person licensed under section 6 of the *Electricity Act 1989*;
2. A person licensed under Article 10(1) of the *Electricity (Northern Ireland) Order 1992*.

Contracting entities in the field of urban railway, tramway, trolleybus, or bus services

1. London Bus Services Limited;
2. London Underground Limited;
3. Transport for London;
4. A subsidiary of Transport for London within the meaning of section 424(1) of the *Greater London Authority Act 1999*;
5. Strathclyde Partnership for Transport;
6. Transport for Greater Manchester;
7. Tyne and Wear Passenger Transport (trading as ‘Nexus’);

³ As regards transport services, a network shall be considered to exist where the service is provided under operating conditions laid down by a competent authority of the United Kingdom such as conditions on the routes to be served, the capacity to be made available, or the frequency of the service.

⁴ E.g. the provision or operation of networks (within the meaning of footnote 2) providing a service to the public in the field of transport by high-speed or conventional trains.

8. Brighton and Hove City Council;
9. South Yorkshire Passenger Transport Executive;
10. Blackpool Transport Services Limited;
11. Conwy County Borough Council;
12. A person who provides a London local service as defined in section 179(1) of the *Greater London Authority Act 1999* (a bus service) in pursuance of an agreement entered into by Transport for London under section 156(2) of that Act or in pursuance of a transport subsidiary's agreement as defined in section 169 of that Act;
13. Northern Ireland Transport Holding Company;
14. A person who holds a bus operator's licence under section 4(1) of the *Transport Act (Northern Ireland) 1967* which authorises him to provide a regular service within the meaning of that licence.

Contracting entities in the field of rail services

1. Network Rail plc;
2. Northern Ireland Transport Holding Company;
3. Northern Ireland Railways Company Limited;
4. Providers of rail services which operate on the basis of special or exclusive rights granted by the Department of Transport or any other competent authority.

Notes to Section C:

1. Procurement for the pursuit of an activity listed above when exposed to competitive forces in the market concerned are not covered by Chapter 16 (Government Procurement).
2. Chapter 16 (Government Procurement) does not cover procurement by procuring entities included in this Section:
 - (a) for the purchase of water and for the supply of energy or of fuels for the production of energy;
 - (b) for purposes other than the pursuit of their activities as listed in this Section or for the pursuit of those activities outside of the United Kingdom;
 - (c) for purposes of resale or hire to third parties, provided that the procuring entity enjoys no special or exclusive right to sell or hire the subject of such contracts and other entities are free to sell or hire it under the same conditions as the procuring entity.
3. Chapter 16 (Government Procurement) does not cover procurement:

- (a) by a procuring entity to an affiliated undertaking;⁵ or
- (b) by a joint venture, formed exclusively by a number of procuring entities for the purpose of carrying out activities within the meaning of subparagraphs 1(b)(i) to 1(b)(iii), or 2(b) of this Section, to an undertaking which is affiliated with one of these procuring entities,

for services or supplies contracts provided that at least 80 per cent of the average turnover of the affiliated undertaking with respect to services or supplies for the preceding three years derives respectively from the provision of those services or supplies to undertakings with which it is affiliated.⁶

4. Chapter 16 (Government Procurement) does not cover procurement:

- (a) by a joint venture, formed exclusively by a number of procuring entities for the purposes of carrying out activities within the meaning of subparagraphs 1(b)(i) to 1(b)(iii), or 2(b) of this Section, to one of these procuring entities; or
- (b) by a procuring entity to such a joint venture of which it forms part, provided that the joint venture has been set up to carry out the activity concerned over a period of at least three years, and the instrument setting up the joint venture stipulates that the procuring entities, which form it, will be part thereof for at least the same period.

Section D Goods

1. Chapter 16 (Government Procurement) covers the procurement of all goods procured by the entities listed in Sections A to C, unless otherwise specified in this Agreement.
2. Chapter 16 (Government Procurement) covers only the goods that are described in the Chapters of the 2017 Harmonized Commodity Description and Coding Systems (HS) specified below and that are procured by the Ministry of Defence and Agencies for defence or security activities in the United Kingdom:

⁵ “affiliated undertaking” means any undertaking over which the procuring entity may exercise, directly or indirectly, a dominant influence, or which may exercise a dominant influence over the procuring entity, or which, in common with the procuring entity, is subject to the dominant influence of another undertaking by virtue of ownership, financial participation, or the rules which govern it.

⁶ When, because of the date on which an affiliated undertaking was created or commenced activities, the turnover is not available for the preceding three years, it will be sufficient for that undertaking to show that the turnover referred to in this paragraph is credible, in particular by means of business projections.

HS Chapter	Description
Chapter 25:	Salt, sulphur, earths and stone, plastering materials, lime and cement
Chapter 26:	Metallic ores, slag and ash
Chapter 27:	Mineral fuels, mineral oils and products of their distillation, bituminous substances, mineral waxes except: ex 27.10: special engine fuels
Chapter 28:	Inorganic chemicals, organic and inorganic compounds of precious metals, of rare-earth metals, of radio-active elements and isotopes except: ex 28.09: explosives ex 28.13: explosives ex 28.14: tear gas ex 28.28: explosives ex 28.32: explosives ex 28.39: explosives ex 28.50: toxic products ex 28.51: toxic products ex 28.54: explosives
Chapter 29:	Organic chemicals except: ex 29.03: explosives ex 29.04: explosives ex 29.07: explosives ex 29.08: explosives ex 29.11: explosives ex 29.12: explosives ex 29.13: toxic products ex 29.14: toxic products ex 29.15: toxic products ex 29.21: toxic products ex 29.22: toxic products ex 29.23: toxic products ex 29.26: explosives ex 29.27: toxic products ex 29.29: explosives
Chapter 30:	Pharmaceutical products

Chapter 31:	Fertilisers
Chapter 32:	Tanning and dyeing extracts, tannings and their derivatives, dyes, colours, paints and varnishes, putty, fillers and stoppings, inks
Chapter 33:	Essential oils and resinoids, perfumery, cosmetic or toilet preparations
Chapter 34:	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing and scouring preparations, candles and similar articles, modelling pastes and "dental waxes"
Chapter 35:	Albuminoidal substances, glues, enzymes
Chapter 37:	Photographic and cinematographic goods
Chapter 38:	Miscellaneous chemical products except: ex 38.19: toxic products
Chapter 39:	Artificial resins and plastic materials, cellulose esters and ethers, articles thereof except: ex 39.03: explosives
Chapter 40:	Rubber, synthetic rubber, factice, and articles thereof except: ex 40.11: bullet-proof tyres
Chapter 41:	Raw hides and skins (other than fur skins) and leather
Chapter 42:	Articles of leather, saddlery and harness, travel goods, handbags and similar containers, articles of animal gut (other than silkworm gut)
Chapter 43:	Furskins and artificial fur, manufactures thereof
Chapter 44:	Wood and articles of wood, wood charcoal
Chapter 45:	Cork and articles of cork

Chapter 46:	Manufactures of straw of esparto and of other plaiting materials, basket ware and wickerwork
Chapter 47:	Paper-making material
Chapter 48:	Paper and paperboard, articles of paper pulp, of paper or of paperboard
Chapter 49:	Printed books, newspapers, pictures and other products of the printing industry, manuscripts, typescripts and plans
Chapter 65:	Headgear and parts thereof
Chapter 66:	Umbrellas, sunshades, walking-sticks, whips, riding-crops and parts thereof
Chapter 67:	Prepared feathers and down and articles made of feathers or of down, artificial flowers, articles of human hair
Chapter 68:	Articles of stone, of plaster, of cement, of asbestos, of mica and of similar materials
Chapter 69:	Ceramic products
Chapter 70:	Glass and glassware
Chapter 71:	Pearls, precious and semi-precious stones, precious metals, rolled precious metals, and articles thereof; imitation jewellery
Chapter 73:	Iron and steel and articles thereof
Chapter 74:	Copper and articles thereof
Chapter 75:	Nickel and articles thereof
Chapter 76:	Aluminium and articles thereof
Chapter 77:	Magnesium and beryllium and articles thereof
Chapter 78:	Lead and articles thereof
Chapter 79:	Zinc and articles thereof
Chapter 80:	Tin and articles thereof

- Chapter 81: Other base metals employed in metallurgy and articles thereof
- Chapter 82: Tools, implements, cutlery, spoons and forks, of base metal, parts thereof
- except:
ex 82.05: tools
ex 82.07: tools, parts
- Chapter 83: Miscellaneous articles of base metal
- Chapter 84: Boilers, machinery and mechanical appliances, parts thereof
- except:
ex 84.06: engines
ex 84.08: other engines
ex 84.45: machinery
ex 84.53: automatic data-processing machines
ex 84.55: parts of machines under heading No 84.53
ex 84.59: nuclear reactors
- Chapter 85: Electrical machinery and equipment, parts thereof
- except:
ex 85.13: telecommunication equipment
ex 85.15: transmission apparatus
- Chapter 86: Railway and tramway locomotives, rolling-stock and parts thereof; railway and tramway tracks fixtures and fittings, traffic signalling equipment of all kinds (not electrically powered)
- except:
ex 86.02: armoured locomotives, electric
ex 86.03: other armoured locomotives
ex 86.05: armoured wagons
ex 86.06: repair wagons
ex 86.07: wagons
- Chapter 87: Vehicles, other than railway or tramway rolling-stock, and parts thereof
- except:
ex 87.08: tanks and other armoured vehicles
ex 87.01: tractors
ex 87.02: military vehicles

- ex 87.03: breakdown lorries
- ex 87.09: motorcycles
- ex 87.14: trailers

- Chapter 89: Ships, boats and floating structures
 - except:
 - ex 89.01 A: warships

- Chapter 90: Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus, parts and accessories thereof
 - except:
 - ex 90.05: binoculars
 - ex 90.13: miscellaneous instruments, lasers
 - ex 90.14: telemeters
 - ex 90.28: electrical and electronic measuring instruments
 - ex 90.11: microscopes
 - ex 90.17: medical instruments
 - ex 90.18: mechano-therapy appliances
 - ex 90.19: orthopaedic appliances
 - ex 90.20: X-ray apparatus

- Chapter 91: Manufacture of watches and clocks

- Chapter 92: Musical instruments, sound recorders or reproducers, television image and sound recorders or reproducers, parts and accessories of such articles

- Chapter 94: Furniture and parts thereof, bedding, mattresses, mattress supports, cushions and similar stuffed furnishings
 - except:
 - ex 94.01 A: aircraft seats

- Chapter 95: Articles and manufactures of carving or moulding material

- Chapter 96: Brooms, brushes, powder-puffs and sieves

- Chapter 98: Miscellaneous manufactured articles

Section E Services

Chapter 16 (Government Procurement) covers the following services, which are identified in accordance with the United Nations Provisional Central Product Classification (CPC Prov.) as contained in document MTN.GNS/W/120.⁷

Description	CPC Prov.
1. Maintenance and repair services	6112, 6122, 633, 886
2. Hotel and other lodging services (see note 1)	641
3. Land transport services and courier services, except transport of mail	712 (except 71235), 7512
4. Air transport services of passengers and freight	73 (except 7321)
5. Telecommunications and related services	752, 754
6. Financial services	ex 81
a. Insurance services	812, 814
b. Banking and investment services ⁸	
7. Computer and related services	84
8. Legal services (see notes 1 and 2)	861
9. Accounting, auditing and bookkeeping services	862
10. Taxation services	863
11. Market research and public opinion polling services	864
12. Management consulting services and related services	865, 866 ⁹
13. Architectural services; engineering services and other technical services	867
14. Advertising services	871
15. Investigation and security services (see note 1)	873
16. Building-cleaning services	874, 82201-82206

⁷ Except for services which entities have to procure from another entity pursuant to an exclusive right established by a published law, regulation, or administrative provision.

⁸ Except for the procurement or acquisition of fiscal agency or depository services, liquidation, and management services for regulated financial institutions or services related to the sale, redemption, and distribution of public debt, including loans and government bonds, notes, and other securities.

⁹ Except arbitration and conciliation services.

Description	CPC Prov.
17. Publishing and printing services on a fee or contractual basis	88442
18. Sewage and refuse disposal; sanitation and similar services	94

Notes to Section E:

1. Hotel and other lodging services (CPC Prov. 641), legal services (CPC Prov. 861), and investigation and security services (CPC Prov. 873, except 87304) contracts are included under the national treatment regime for suppliers and services providers of New Zealand, provided their value equals or exceeds GBP 663,540 when they are awarded by procuring entities covered under Sections A and B, and their value equals or exceeds GBP 884,720 when they are awarded by procuring entities covered under Section C.¹⁰
2. The following legal services (CPC Prov. 861) are not covered:
 - (a) legal representation of a client by a lawyer in:
 - (i) an arbitration or conciliation held in the United Kingdom, another country, or before an international arbitration or conciliation instance; or
 - (ii) judicial proceedings before the courts, tribunals, or public authorities of the United Kingdom, another country, or before international courts, tribunals, or institutions;
 - (b) legal advice given:
 - (i) in preparation of any of the proceedings referred to in subparagraph (a); or
 - (ii) where there is a tangible indication and high probability that the matter to which the advice relates will become the subject of those proceedings,

provided that the advice is given by a lawyer;
 - (c) document certification and authentication services which must be provided by notaries;
 - (d) legal services provided by trustees or appointed guardians or other legal services, the providers of which are designated by a court or tribunal in the United Kingdom or are designated by law to carry out

¹⁰ The United Kingdom may adjust the thresholds of these services to account for changes to these values in its domestic law as a result of inflation. The United Kingdom shall notify New Zealand of the current thresholds in its currency immediately after this Agreement enters into force, and the adjusted thresholds in its currency thereafter in a timely manner.

specific tasks under the supervision of those tribunals or courts; and

- (e) other legal services which in the United Kingdom are connected, even occasionally, with the exercise of official authority,

where “lawyer” means a person practising as an advocate, barrister, or solicitor in any part of the United Kingdom or Gibraltar.

3. For greater certainty, Section E does not cover procurement of the following services:
 - (a) Human health services (CPC Prov. 931);
 - (b) Administrative healthcare services (CPC Prov. 91122); and
 - (c) Supply services of nursing personnel and supply services of medical personnel (CPC Prov. 87206 and 87209).

Section F Construction Services

Construction services:

All services listed in Division 51 (CPC Prov.), as contained in document MTN/GNS/W/120.

Section G General Notes

1. Chapter 16 (Government Procurement) does not cover:
 - (a) procurement of agricultural products made in furtherance of agricultural support programmes and human feeding programmes (e.g. food aid including urgent relief aid); and
 - (b) procurement for the acquisition, development, production, or co-production of programme material by broadcasters and contracts for broadcasting time.
2. Procurement by procuring entities covered under Sections A and B in connection with activities in the fields of drinking water, energy, transport, and the postal sector are not covered by Chapter 16 (Government Procurement), unless covered under Section C.

3. For greater certainty, concessions contracts as defined under the *Concession Contracts Regulations 2016* and *Concessions Contracts (Scotland) Regulations 2016* are not covered by Chapter 16 (Government Procurement).

Section H Publication of Information

Electronic or paper media utilised for the publication of laws, regulations, judicial decisions, administrative rulings of general application, standard contract clauses, and procedures regarding government procurement covered by this Agreement pursuant to Article 16.5 (Information on the Procurement System):

1. Legislation - www.legislation.gov.uk; and
2. Jurisprudence - law reports, including those published on www.judiciary.gov.uk (for England, Wales, and Northern Ireland) and www.scotscourts.gov.uk (for Scotland).

Electronic media utilised for the publication of notices required by Article 16.6 (Notices), paragraph 8 of Article 16.8 (Qualification of Suppliers), and paragraph 2 of Article 16.17 (Transparency of Procurement Information), pursuant to Article 16.5 (Information on the Procurement System):

1. The UK Find a Tender service, being a single web-based portal which is provided by or on behalf of the Cabinet Office at www.find-tender.service.gov.uk.

Electronic media utilised for the publication of its procurement data required under paragraph 4 of Article 16.17 (Transparency of Procurement Information), pursuant to Article 16.5 (Information on the Procurement System):

1. The UK Find a Tender service, being a single web-based portal which is provided by or on behalf of the Cabinet Office at www.find-tender.service.gov.uk.

CHAPTER 17
INTELLECTUAL PROPERTY

Section A
General Provisions

Article 17.1
Definitions

For the purposes of this Chapter:

“Berne Convention” means the *Berne Convention for the Protection of Literary and Artistic Works* done at Berne on 9 September 1886, as revised at Paris on 24 July 1971 and amended on 28 September 1979;

“broadcasting” means the transmission by wire or wireless means, including by cable or satellite, for public reception of sounds or images and sounds or the representations thereof, and including transmission of encrypted signals if the means for decrypting are provided to the public by the transmitting broadcasting organisation or with its consent, and **“broadcast”** shall be construed accordingly;

“Budapest Treaty” means the *Budapest Treaty on the International Recognition of the Deposit of Microorganisms for the Purposes of Patent Procedure* done at Budapest on 28 April 1977, as amended on 26 September 1980;

“covered subject matter” means each and all of the subject matter categories covered in Section H (Copyright and Related Rights), being works, performances, phonograms, and broadcasts;

“Declaration on TRIPS and Public Health” means the *Declaration on the TRIPS Agreement and Public Health* (WT/MIN(01)/DEC/2) adopted on 14 November 2001;

“fixation” means the embodiment of sounds or moving images or representations thereof, in each case, from which they can be perceived, reproduced, or communicated through a device;

“Hague Agreement” means the *Geneva Act of the Hague Agreement Concerning the International Registration of Industrial Designs* done at Geneva on 2 July 1999;

“intellectual property” refers to all categories of intellectual property that are the subject of Sections 1 through 7 of Part II of the TRIPS Agreement. The protection of intellectual property includes protection against unfair competition as referred to in Article 10bis of the Paris Convention;

“Madrid Protocol” means the *Protocol Relating to the Madrid Agreement Concerning the International Registration of Marks* done at Madrid on 27 June 1989, as amended on 3 October 2006 and 12 November 2007;

“Marrakesh Treaty” means the *Marrakesh Treaty to Facilitate Access to Published Works for Persons Who Are Blind, Visually Impaired or Otherwise Print Disabled* done at Marrakesh on 27 June 2013;

“Nice Agreement” means the *Nice Agreement Concerning the International Classification of Goods and Services for the Purposes of the Registration of Marks* done at Nice on 15 June 1957, as revised at Geneva on 13 May 1977 and amended on 8 September 1979;

“Paris Convention” means the *Paris Convention for the Protection of Industrial Property* done at Paris on 20 March 1883, as revised at Stockholm on 14 July 1967 and amended on 28 September 1979;

“performers” means actors, singers, musicians, dancers, and other persons who act, sing, deliver, declaim, play in, interpret, or otherwise perform literary or artistic works or expressions of folklore, and **“performances”** shall be construed accordingly;

“phonogram” means the fixation of the sounds of a performance or of other sounds other than in the form of a fixation incorporated in a cinematographic or other audio-visual work;

“producer of a phonogram” means a person that takes the initiative and has the responsibility for the first fixation of the sounds of a performance or other sounds or the representations of sounds;

“PCT” means the *Patent Cooperation Treaty (PCT)* done at Washington on 19 June 1970, as amended on 28 September 1979 and modified on 3 February 1984 and 3 October 2001;

“Rome Convention” means the *Rome Convention for the Protection of Performers, Producers of Phonograms and Broadcasting Organisations* done at Rome on 26 October 1961;

“Singapore Treaty” means the *Singapore Treaty on the Law of Trade Marks* done at Singapore on 27 March 2006;

“trade secret” means information that:

- (a) is secret in the sense that it is not, as a body or in the precise configuration and assembly of its components, generally known among or readily accessible to persons within the circles that normally deal with the kind of information in question;

- (b) has commercial value because it is secret; and
- (c) has been subject to reasonable steps under the circumstances, by the person lawfully in control of the information, to keep it secret;

“**trade secret holder**” means any person lawfully in control of a trade secret;

“**WCT**” means the *WIPO Copyright Treaty* done at Geneva on 20 December 1996;

“**WIPO**” means the World Intellectual Property Organization;

for greater certainty, “**work**” includes a cinematographic work, photographic work, and computer program; and

“**WPPT**” means the *WIPO Performances and Phonograms Treaty* done at Geneva on 20 December 1996.

Article 17.2 Objectives

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

Article 17.3 Principles

1. A Party may, in formulating or amending its laws and regulations, adopt measures necessary to protect public health and nutrition, and to promote the public interest in sectors of vital importance to their socio-economic and technological development, provided that such measures are consistent with the provisions of this Chapter.
2. Appropriate measures, provided that they are consistent with the provisions of this Chapter, may be needed to prevent the abuse of intellectual property rights by right holders or the resort to practices which unreasonably restrain trade or adversely affect the international transfer of technology.

Article 17.4 Understandings in Respect of this Chapter

Having regard to the underlying public policy objectives of national systems, the Parties recognise the need to:

- (a) promote innovation and creativity;
- (b) facilitate the diffusion of information, knowledge, technology, culture, and the arts; and
- (c) foster competition and open and efficient markets,

through their respective intellectual property systems, while respecting the principles of transparency and due process, and taking into account the interests of relevant stakeholders, including right holders, users, and the general public.

Article 17.5 Nature and Scope of Obligations

1. The Parties affirm their existing rights and obligations with respect to each other under the TRIPS Agreement. This Chapter shall complement and further specify the rights and obligations of the Parties under the TRIPS Agreement and other international agreements in the field of intellectual property to which they are parties.
2. A Party may, but shall not be obliged to, provide more extensive protection for, or enforcement of, intellectual property rights under its law than is required by this Chapter, provided that such protection or enforcement does not contravene this Chapter. Each Party shall be free to determine the appropriate method of implementing the provisions of this Chapter within its own legal system and practice.

Article 17.6 Understandings Regarding Certain Public Health Measures

The Parties affirm their commitment to the Declaration on TRIPS and Public Health. In particular, the Parties have reached the understanding that the obligations of this Chapter do not and should not prevent a Party from taking measures to protect public health. Accordingly, while reiterating their commitment to this Chapter, the Parties affirm that this Chapter can and should be interpreted and implemented in a manner supportive of each Party's right to protect public health and, in particular, to promote access to medicines for all. Each Party has the right to determine what constitutes a national emergency or other circumstances of extreme urgency, it being understood that public health crises, including those relating to HIV/AIDS, tuberculosis, malaria, COVID-19, and other epidemics, can represent a national emergency or other circumstances of extreme urgency.

Article 17.7
National Treatment

1. In respect of all categories of intellectual property covered in this Chapter, each Party shall accord to nationals¹ of the other Party treatment no less favourable than it accords to its own nationals with regard to the protection² of intellectual property rights, subject to the exceptions already provided for in, respectively, the Paris Convention, the Berne Convention, the Rome Convention, the WPPT, and the *Treaty on Intellectual Property in Respect of Integrated Circuits* adopted at Washington on 26 May 1989. In respect of performers, producers of phonograms, and broadcasting organisations, this obligation only applies in respect of the rights provided under this Agreement.³
2. Each Party may avail itself of the exceptions referred to under paragraph 1 in relation to its judicial and administrative procedures, including requiring a national of the other Party to designate an address for service of process in its territory, or to appoint an agent in its territory, only where those exceptions are:
 - (a) necessary to secure compliance with laws or regulations that are not inconsistent with this Chapter; and
 - (b) not applied in a manner that would constitute a disguised restriction on trade.
3. Paragraph 1 shall not apply to procedures provided for in multilateral agreements concluded under the auspices of WIPO relating to the acquisition or maintenance of intellectual property rights.

Article 17.8
International Agreements

Each Party affirms that it has ratified or acceded to the following agreements:

- (a) TRIPS Agreement;
- (b) Paris Convention;
- (c) Berne Convention;

¹ For the purposes of this Article, “nationals” has the same meaning as in the TRIPS Agreement.

² For the purposes of this paragraph, “protection” shall include matters affecting the availability, acquisition, scope, maintenance, and enforcement of intellectual property rights as well as matters affecting the use of intellectual property rights specifically covered by this Chapter.

³ For greater certainty, this national treatment obligation applies to Article 17.45 (Broadcasting and Communication to the Public of Phonograms Published for Commercial Purposes) only to the extent that the other Party provides for the same type of right under paragraph 1 of that Article.

- (d) WCT;
- (e) WPPT;
- (f) Marrakesh Treaty;
- (g) Madrid Protocol;
- (h) Nice Agreement;
- (i) Singapore Treaty;
- (j) Budapest Treaty; and
- (k) PCT.

Article 17.9 Transparency

1. Each Party shall endeavour to publish online its laws, regulations, procedures, and administrative rulings of general application concerning the protection and enforcement of intellectual property rights.
2. Each Party shall, subject to its law, endeavour to publish online information that it makes public concerning applications for trade marks, geographical indications, registered designs, patents, and plant variety rights.^{4,5}
3. Each Party shall, subject to its law, publish online information that it makes public concerning registered or granted trade marks, geographical indications, designs, patents, and plant variety rights, sufficient to enable the public to become acquainted with those registered or granted rights.⁶

Article 17.10 Application of Chapter to Existing Subject Matter and Prior Acts

1. Unless otherwise provided in this Chapter, this Chapter gives rise to obligations in respect of all subject matter existing at the date of entry into force of this Agreement and that is protected on that date in the territory of a Party where protection is claimed, or that meets or comes subsequently to meet the criteria for protection under this Chapter.

⁴ For greater certainty, paragraphs 2 and 3 are without prejudice to a Party's obligations under Article 17.27 (Electronic Trade Marks System).

⁵ For greater certainty, paragraph 2 does not require a Party to publish online the entire dossier for the relevant application.

⁶ For greater certainty, paragraph 3 does not require a Party to publish online the entire dossier for the relevant registered or granted intellectual property right.

2. Unless otherwise provided in this Chapter, a Party shall not be required to restore protection to subject matter that, on the date of entry into force of this Agreement, has fallen into the public domain in its territory.
3. This Chapter shall not give rise to obligations in respect of acts that occurred before the date of entry into force of this Agreement.

Article 17.11
Exhaustion of Intellectual Property Rights

Nothing in this Agreement shall prevent a Party from determining whether or under what conditions the exhaustion of intellectual property rights applies under its legal system.

Section B
Cooperation

Article 17.12
Contact Points

1. As of the date of entry into force of this Agreement, each Party shall provide the other Party with a contact point for communication on all matters covered by this Chapter.
2. Each Party shall promptly notify the other Party of any amendments to the details of their contact point.

Article 17.13
Cooperation and Dialogue

1. The Parties recognise the growing importance of the protection of intellectual property in further promoting trade and investment between them, and shall cooperate and engage in dialogue on the subject matter covered by this Chapter.⁷ This may include through appropriate coordination and exchange of information between their respective intellectual property offices, or other agencies or institutions, as determined by each Party. The areas of cooperation and dialogue shall include, at least:
 - (a) exchanging information relating to developments in the Parties' domestic and international intellectual property policy;

⁷ For greater certainty, the Parties may comply with this Article by cooperating under the auspices of the Working Group whose functions are set out in Article 17.14 (Intellectual Property Working Group).

- (b) intellectual property administration and registration systems (where the Parties have such systems in place);
 - (c) cooperation between their respective collective management organisations;
 - (d) intellectual property issues relevant to SMEs including using, protecting, and enforcing intellectual property rights;
 - (e) cooperation on public and business educational awareness campaigns on intellectual property rights;
 - (f) cooperation on intellectual property issues relevant to science, technology, and innovation activities, including in the areas of clean growth, low-carbon, and environmentally beneficial technologies and other climate friendly technologies; and
 - (g) best practices, projects, and programmes aimed at reducing intellectual property rights infringement, including in relation to:
 - (i) preventing exports of counterfeit goods, including with other countries;
 - (ii) sharing of experience of intellectual property rights enforcement between customs and law enforcement bodies;
 - (iii) public awareness campaigns on the impact of intellectual property infringement; and
 - (iv) voluntary stakeholder initiatives to reduce intellectual property infringement, including over the Internet and other marketplaces.
2. In addition, the Parties shall endeavour to cooperate in relation to activities for improving the international intellectual property regulatory framework, including by working together on relevant activities in international organisations including the WTO and the WIPO.

Article 17.14
Intellectual Property Working Group

1. The Intellectual Property Working Group established under Article 30.10 (Working Groups – Institutional Provisions) (“the Working Group”) shall be composed of representatives of each Party and with Māori in the case of New Zealand for functions under subparagraph 3(b). The Working Group may also invite experts to attend meetings and advise the Working Group on

any matter falling within its functions.⁸

2. The Working Group shall meet as often as necessary to carry out its functions set out under this Chapter and, in any event, within three months of a Party making a request for a meeting. The Working Group may meet physically or virtually, as agreed by the Parties. The Working Group shall make decisions by mutual agreement.
3. The Working Group shall:
 - (a) carry out the functions specified in Articles 17.33 (Consultations on Recognition and Protection of Geographical Indications) and 17.34 (Ongoing Review of this Section);
 - (b) carry out the functions specified in Article 17.20 (Section Review);
 - (c) carry out any functions as directed by the Joint Committee;
 - (d) monitor and consider matters relating to the implementation and operation of this Chapter; and
 - (e) report to the Joint Committee on the performance of its activities, including the outcome of any reviews of the Chapter or Sections thereof.
4. The Working Group may make recommendations or submit proposals for decisions to be adopted by the Joint Committee, including recommendations or proposals arising out of any review of this Chapter or Sections thereof.

Article 17.15 **Patent Cooperation and Work Sharing**

1. The Parties recognise the importance of improving the quality and efficiency of their respective patent registration systems as well as simplifying and streamlining the procedures and processes of their respective patent offices to the benefit of all users of the patent system and the public as a whole.
2. Further to paragraph 1, the Parties shall endeavour to cooperate through their respective patent offices to facilitate the sharing and use of search and examination work of the Parties. This may include:
 - (a) making search and examination results available to the patent offices

⁸ Experts may include, among others, experts from the private sector and appropriate Māori representatives.

- of the other Party;⁹ and
- (b) exchanging information on quality assurance systems and quality standards relating to patent examination.
3. In order to reduce the complexity and cost of obtaining the grant of a patent, the Parties shall endeavour to cooperate to reduce differences in the procedures and processes of their respective patent offices.

Article 17.16 Cooperation on Request

Cooperation activities undertaken under this Chapter are subject to the availability of resources, and on request, and on terms and conditions mutually decided upon between the Parties. The Parties affirm that cooperation under this Section is additional to and without prejudice to other past, ongoing, and future cooperation activities, both bilateral and multilateral, between the Parties, including between their respective intellectual property offices.

Section C Intellectual Property and Issues Related to Genetic Resources, Traditional Knowledge, and Traditional Cultural Expressions

Article 17.17 Cooperation

1. The Parties recognise the relevance of intellectual property systems and traditional knowledge associated with genetic resources to each other, when that traditional knowledge is related to those intellectual property systems.
2. The Parties shall endeavour to cooperate through their respective agencies responsible for intellectual property, or other relevant institutions, with the inclusive participation of Māori, if such participation is relevant and practicable, to enhance the understanding of:
 - (a) issues connected with traditional knowledge associated with genetic resources, and genetic resources; and
 - (b) matters of interest to Māori relating to intellectual property, and issues relating to genetic resources, traditional knowledge, and traditional cultural expressions.

⁹ The Parties recognise the importance of multilateral efforts to promote the sharing and use of search and examination results with a view to improving the quality of search and examination processes and to reducing the costs for both applicants and patent offices.

Article 17.18
Patent Examination and Traditional Knowledge Associated with Genetic Resources

The Parties shall endeavour to pursue quality patent examination, which may include:

- (a) that in determining prior art, relevant publicly available documented information related to traditional knowledge associated with genetic resources may be taken into account;
- (b) an opportunity for third parties to cite, in writing, to the competent examining authority prior art disclosures that may have a bearing on patentability, including prior art disclosures related to traditional knowledge associated with genetic resources;
- (c) if applicable and appropriate, the use of databases or digital libraries containing traditional knowledge associated with genetic resources; and
- (d) cooperation in the training of patent examiners in the examination of patent applications related to traditional knowledge associated with genetic resources.

Article 17.19
WIPO Intergovernmental Committee on Intellectual Property and Genetic Resources, Traditional Knowledge and Folklore

1. The Parties shall, without prejudice to their respective positions, work under the auspices of WIPO to promote a multilateral outcome at the WIPO Intergovernmental Committee on Intellectual Property and Genetic Resources, Traditional Knowledge and Folklore (“WIPO IGC”).
2. Relevant to promoting a multilateral outcome at the WIPO IGC the Parties shall, to the extent appropriate, cooperate through their respective relevant agencies and institutions and, where relevant and practicable, with the inclusive participation of Māori, by:
 - (a) sharing information with each other; and
 - (b) in response to any reasonable request, engaging actively in dialogue.

Article 17.20
Section Review

1. The Parties affirm the importance of the WIPO IGC as a forum for multilateral cooperation.
2. If an international instrument is agreed at the WIPO IGC, the Parties shall, under the auspices of the Working Group:
 - (a) conduct consultations under this Article;
 - (b) enter into those consultations as soon as reasonably practicable and, in any event, no later than two years after the date of entry into force of that international instrument;
 - (c) agree a timetable at an initial meeting held within the time frame specified in subparagraph (b);
 - (d) review this Section with a view to considering whether to amend this Agreement in accordance with the international instrument; and
 - (e) endeavour to complete a review under this Article in a timely manner.
3. If this Agreement does not enter into force before the date the Parties would otherwise have been required to enter into consultations under subparagraph 2(b), the Parties shall, under the auspices of the Working Group, enter into consultations as soon as reasonably practicable after the date of entry into force of this Agreement and, in any event, no later than four months after the date of entry into force of this Agreement.
4. If the criteria requiring consultations under paragraph 2 have not been met within two years of the date of entry into force of this Agreement, the Parties shall, without prejudice to the possibility of a review under paragraph 2, review this Section with a view to considering provisions on genetic resources, traditional knowledge, and traditional cultural expressions. The Parties shall, under the auspices of the Working Group:
 - (a) enter into consultations as soon as reasonably practicable and, in any event, no later than four months after the expiry of the time period referred to in this paragraph;
 - (b) consider the Parties' interests on genetic resources, traditional knowledge, and traditional cultural expressions; and
 - (c) endeavour to complete a review under this Article in a timely manner.

Section D Trade Marks

Article 17.21 Types of Signs Registrable as Trade Marks

Neither Party shall require, as a condition of registration, that a sign be visually perceptible. A Party may require a concise and accurate description of a trade mark.

Article 17.22 Rights Conferred

Each Party shall provide that the owner of a registered trade mark has the exclusive right to prevent all third parties not having the owner's consent from using in the course of trade identical or similar signs for goods or services that are identical or similar to those in respect of which the trade mark is registered, where such use would result in a likelihood of confusion. In the case of the use of an identical sign for identical goods or services, a likelihood of confusion shall be presumed. The rights described above shall not prejudice any existing prior rights, nor shall they affect the possibility of a Party making rights available on the basis of use.

Article 17.23 Exceptions

Each Party may provide limited exceptions to the rights conferred by a trade mark, such as fair use of descriptive terms, provided that such exceptions take account of the legitimate interests of the owner of the trade mark and of third parties.

Article 17.24 Well-Known Trade Marks

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

Article 17.25
Procedural Aspects of Examination, Opposition, and Cancellation

Each Party shall provide a system for the examination and registration of trade marks that includes amongst other things:

- (a) communicating to the applicant in writing, preferably by electronic means, the reasons for any refusal to register a trade mark;
- (b) providing the applicant with an opportunity to respond to communications from the competent authorities, to contest any initial refusal, and to make a judicial appeal of any final refusal to register a trade mark;
- (c) providing an opportunity to oppose an application for the registration of a trade mark and an opportunity to seek cancellation¹⁰ of a trade mark registration through, at a minimum, administrative procedures; and
- (d) requiring administrative decisions in opposition and cancellation proceedings to be reasoned and in writing, which are preferably provided by electronic means.

Article 17.26
Bad Faith Applications

Each Party shall provide, in accordance with its law, that its competent authority has the authority to refuse an application or cancel a registration where the application to register the trade mark was made in bad faith.

Article 17.27
Electronic Trade Marks Systems

Each Party shall provide a:

- (a) system for the electronic application for, and maintenance of, trade mark registrations; and
- (b) publicly available electronic information system, including an online database, of trade mark applications and registered trade marks.

¹⁰ For greater certainty, cancellation for the purposes of this Section may be implemented through an invalidation or revocation proceeding.

Article 17.28
Term of Protection for Trade Marks

Each Party shall provide that initial registration and each renewal of registration of a trade mark is for a term of no less than 10 years.

Article 17.29
Efforts toward the Harmonisation of Trade Mark Systems

The Parties recognise the importance of reducing differences in law and practice between the Parties' respective systems for the protection of trade marks. Each Party shall endeavour to cooperate in international fora, including WIPO, where appropriate and as resources permit, to harmonise standards of protection, and procedures, for the registration of trade marks.

Article 17.30
Domain Names

1. In connection with each Party's system for the management of its country code top-level domain (ccTLD) domain names, the Parties recognise the benefits of appropriate remedies being available, at least in cases in which a person registers or holds, with a bad faith intent to profit, a domain name that is identical or confusingly similar to a trade mark.
2. The Parties understand that such remedies may, but need not, include revocation, cancellation, transfer, damages, or injunctive relief.

Section E
Geographical Indications

Article 17.31
Scope of Application of this Section

This Section shall apply to the recognition and protection of geographical indications in the territories of the Parties for wines, spirits, agricultural products, and foodstuffs.

Article 17.32
Recognition and Protection of Geographical Indications

The Parties recognise that geographical indications may be protected through a trade mark or sui generis system or other legal means.

Article 17.33
Consultations on Recognition and Protection of Geographical Indications

1. The Parties shall enter into consultations to review this Section if, after this Agreement has been signed by the Parties:
 - (a) New Zealand signs an international agreement with a non-party that includes obligations requiring New Zealand to adopt any substantive change to New Zealand's geographical indications regime; or
 - (b) New Zealand adopts any substantive change to New Zealand's geographical indications regime for a reason other than that in subparagraph (a).
2. For the purposes of this Article, a substantive change to New Zealand's geographical indications regime includes:
 - (a) the introduction of a sui generis scheme for the registration and protection of geographical indications for agricultural products or foodstuffs; or
 - (b) any substantive change to the system or standard of protection¹¹ provided under New Zealand's sui generis scheme for the registration and protection of geographical indications for wine and spirits in effect on the date this Agreement is signed by both Parties.
3. New Zealand shall, through the contact point referred to in Article 17.12 (Contact Points):
 - (a) promptly notify the United Kingdom of the signature of an international agreement as described in subparagraph 1(a) or the date of adoption of a domestic change as described in subparagraph 1(b); and
 - (b) provide any relevant information about the substantive change to New Zealand's geographical indications regime as described in subparagraph 1(a) or subparagraph 1(b).
4. If the Parties are required to enter consultations under paragraph 1, the Parties shall:
 - (a) conduct those consultations under the auspices of the Working Group;

¹¹ For the purposes of this Section, "system or standard of protection" shall include, but not be limited to, matters affecting the availability, acquisition, scope, maintenance, use, and enforcement of geographical indications.

- (b) enter into those consultations as soon as reasonably practicable after the signature of an international agreement as described in subparagraph 1(a) or the date of adoption of a domestic change as described in subparagraph 1(b) and, in any event, no later than four months after the date of that event;
 - (c) agree a timetable at an initial meeting held within the time frame specified in subparagraph (b) or paragraph 5;
 - (d) as part of those consultations, review this Section with a view to amending this Agreement so that no less favourable treatment is applied under this Section in relation to the standard of protection of geographical indications than the standard applied under:¹²
 - (i) the international agreement referred to in subparagraph 1(a); or
 - (ii) the domestic change referred to in subparagraph 1(b); and
 - (e) use reasonable endeavours to complete a review under this Article in a timely manner.
5. If this Agreement has not entered into force by the date the Parties would otherwise have been required to enter into consultations under subparagraph 4(b), the Parties shall enter into consultations as soon as reasonably practicable after the date of entry into force of this Agreement and, in any event, no later than four months after the date of entry into force of this Agreement.
6. If the Parties agree to amend this Section pursuant to a review under this Article conducted as part of consultations under:
- (a) subparagraph 1(a), no further review shall be required under this Article or Article 17.34 (Alternative Review of this Section), unless the Parties agree otherwise; or
 - (b) subparagraph 1(b), no further review shall be required under Article 17.34 (Alternative Review of this Section), unless the Parties agree otherwise.

¹² Nothing in this Article requires New Zealand to agree to amendments to this Section prior to implementing the applicable substantive domestic change to New Zealand's geographical indications regime.

Article 17.34
Alternative Review of this Section

1. Subject to paragraph 6 of Article 17.33 (Consultations on Recognition and Protection of Geographical Indications), two years after the date of entry into force of this Agreement, the Parties shall enter into consultations to review this Section with a view to considering further provisions governing the recognition and protection of geographical indications.
2. If the Parties are required to enter consultations under paragraph 1, the Parties shall:
 - (a) conduct the review under the auspices of the Working Group;
 - (b) enter into consultations as soon as reasonably practicable and, in any event, no later than four months after the expiry of the time period in paragraph 1;
 - (c) consider the Parties' interests and sensitivities concerning the recognition and protection of geographical indications; and
 - (d) use reasonable endeavours to complete a review under this Article in a timely manner.
3. If the Parties do not agree to amend this Section following a review, the Parties shall conduct further reviews if agreed.¹³
4. A review of this Section conducted under this Article shall be undertaken without prejudice to the possibility of a consultation or review under Article 17.33 (Consultations on Recognition and Protection of Geographical Indications).
5. If, pursuant to a review of this Section under this Article, the Parties agree to amend this Section, no further review shall be required under this Article, unless the Parties agree otherwise.

Article 17.35
Lists of Geographical Indications

1. If, pursuant to a review of this Section under Article 17.33 (Consultations on Recognition and Protection of Geographical Indications) or Article 17.34 (Ongoing Review of this Section), the Parties agree to amend this Section to permit specific geographical indications to be identified and protected under this Agreement, without limiting what may otherwise be agreed, and where

¹³ The Parties acknowledge that, where a general review of the Agreement under Article 17.3 (General Review) starts within 12 months of the conclusion of a review of this Section under this Article, the Parties shall not normally consider issues arising relating to this Section as part of that general review.

a Party intends to seek protection for a geographical indication in the territory of the other Party:

- (a) that Party (Party A) shall notify the contact point nominated by the other Party (Party B), referred to in Article 17.12 (Contact Points), of a list of geographical indications protected in Party A's territory for which it intends to seek protection in the territory of Party B under this Agreement; and
 - (b) Party B shall examine and publish for opposition the notified geographical indications under its domestic requirements as soon as reasonably practicable following receipt of Party A's list.
2. As part of any amendments made to this Section, the Parties shall ensure that an Annex is added to this Agreement that lists the geographical indications of each Party that are protected in the other Party under this Agreement, and that geographical indications that have completed and passed an examination and opposition procedure in the other Party, as referred to in subparagraph 1(b), can be added to that Annex without undue delay.

Section F Registered Designs

Article 17.36 Protection of Registered Designs

1. Each Party shall provide for the protection of independently created industrial designs that are new or original. This protection shall be provided by registration and shall confer an exclusive right upon their holder in accordance with the provisions of this Article.
2. Each Party may provide limited exceptions to the protection of industrial designs, provided that such exceptions do not unreasonably conflict with the normal exploitation of protected industrial designs and do not unreasonably prejudice the legitimate interests of the owner of the protected design, taking account of the legitimate interests of third parties.
3. Each Party shall ensure that an owner of a protected industrial design has at least the right to prevent third parties not having the owner's consent from making, selling, or importing articles bearing or embodying a copy, or substantial copy, of the protected design, when such acts are undertaken for commercial purposes.

Article 17.37
Duration of Protection

Each Party shall ensure that the total term of protection available for registered designs is no less than 15 years.

Article 17.38
Electronic Industrial Design System

Each Party shall provide a:

- (a) system for the electronic application for the registration of industrial designs; and
- (b) publicly available electronic information system, which must include an online database of registered industrial designs.

Article 17.39
Relationship to Copyright

Each Party may provide that the subject matter of a design, including the unregistered appearance of a product, may be protected under copyright law if the conditions for such protection are met. The extent to which, and the conditions under which, such protection is conferred, including the level of originality required, shall be determined by each Party.

Article 17.40
International Registration of Industrial Designs

Each Party shall make all reasonable efforts to accede to the Hague Agreement if it is not already party to it.

Section G
Copyright and Related Rights

Article 17.41
Authors

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

- (a) the direct or indirect, temporary or permanent reproduction by any means and in any form, in whole or in part, of their works;

- (b) any form of distribution to the public, by sale or other transfer of ownership, of the original and copies of their works;
- (c) the communication to the public of their works, by wire or wireless means, including the making available to the public of their works in such a way that members of the public may access them from a place and at a time individually chosen by them;¹⁴ and
- (d) the commercial rental to the public of originals or copies of their works comprising at least sound recordings, computer programs,¹⁵ and films.

Article 17.42 **Performers**

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

- (a) the fixation of their unfixed performances;
- (b) the direct or indirect, temporary or permanent reproduction by any means and in any form, in whole or in part, of their performances fixed in phonograms;
- (c) any form of distribution to the public, by sale or other transfer of ownership, of their performances fixed in phonograms;
- (d) the making available to the public of their performances fixed in phonograms, by wire or wireless means, in such a way that members of the public may access them from a place and at a time individually chosen by them;
- (e) the broadcasting and the communication to the public of their unfixed performances, except where the performance is itself already a broadcast performance; and
- (f) the commercial rental to the public of their performances fixed in phonograms.

¹⁴ The Parties understand that the mere provision of physical facilities for enabling or making a communication does not in itself amount to communication within the meaning of this Chapter.

¹⁵ A Party may exclude computer programs where the program itself is not the essential object of the rental.

Article 17.43
Producers of Phonograms

Each Party shall provide for producers of phonograms the exclusive right to authorise or prohibit:

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

Article 17.44
Broadcasting Organisations

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

- (a) the fixation of their broadcasts;
- (b) the direct or indirect, temporary or permanent reproduction by any means and in any form, in whole or in part, of fixations of their broadcasts;
- (c) the making available to the public of fixations of their broadcasts, in such a way that members of the public may access them from a place and at a time individually chosen by them;
- (d) the distribution to the public, by sale or otherwise, of fixations of their broadcasts;
- (e) the rebroadcasting of their broadcasts; and
- (f) the communication to the public of their broadcasts if such communication is made in places accessible to the public against payment of an entrance fee.

Article 17.45
Broadcasting and Communication to the Public of Phonograms Published for Commercial Purposes¹⁶

1. With respect to the direct or indirect use of phonograms published for commercial purposes for broadcasting or for any communication to the public, each Party shall provide for performers and producers of those phonograms:
 - (a) a right to a single equitable remuneration consistent with Article 15(1), Article 15(2), and Article 15(4) of the WPPT; or
 - (b) the exclusive right to authorise or prohibit such use.
2. The Parties shall discuss measures to ensure adequate remuneration for performers and producers of phonograms when phonograms published for commercial purposes are used for broadcasting or for any communication to the public.

Article 17.46
Artist's Resale Right

1. Each Party shall provide, for the benefit of the author of an original work of art, a resale right that is defined as an inalienable right, which cannot be waived, even in advance, and the right to receive a royalty based on the sale price obtained for any resale of the work, subsequent to the first transfer of the work by the author.
2. Each Party shall provide that the right referred to in paragraph 1 shall apply to all acts of resale involving any sellers, buyers, or intermediaries acting in the course of business of dealing in works of art, such as salesrooms, art galleries, and, in general, any dealers in works of art.
3. Each Party may provide that the right referred to in paragraph 1 shall not apply to acts of resale where the seller has acquired the work directly from the author less than three years before that resale and where the resale price does not exceed a certain minimum amount specified in a Party's law.
4. Each Party may determine the procedure for collection of the royalty, its amount and the criteria for the works, resales and authors eligible to receive the royalty under its domestic law.
5. Each Party shall provide the right referred to in this Article for authors of the other Party on a reciprocal basis.

¹⁶ For the purposes of this Article, phonograms made available to the public by wire or wireless means in such a way that members of the public may access them from a place and at a time individually chosen by them shall be considered as if they had been published for commercial purposes.

6. Each Party shall implement its obligations under this Article no later than two years after the date of entry into force of this Agreement.

Article 17.47
Limitations and Exceptions

1. Each Party may provide for limitations or exceptions to the rights covered in this Section only in certain special cases that do not conflict with a normal exploitation of covered subject matter and do not unreasonably prejudice the legitimate interests of the right holder.
2. This Article does not reduce or extend the scope of applicability of the limitations and exceptions to any rights permitted by international agreements such as the TRIPS Agreement, the Berne Convention, the Rome Convention, the WCT, or the WPPT.

Article 17.48
Term of Protection

1. Each Party shall provide that the rights of an author of a work within the meaning of Article 2 of the Berne Convention shall run for the life of the author and for 70 years after the author's death.
2. In the case of a work of joint authorship, each Party shall provide that the term referred to in paragraph 1 shall be calculated from the death of the last surviving author.
3. Notwithstanding paragraphs 1 and 2, where the term of protection of a work is not determined by reference to the life of a natural person, each Party shall provide that the term of protection shall expire 70 years after the creation of the work or, if lawfully made available to the public within 70 years from creation, 70 years after the first such making available.
4. Each Party shall provide that the rights of broadcasting organisations shall expire 50 years after the first transmission of a broadcast, whether this broadcast is transmitted by wire or over the air, including by cable or satellite.
5. Each Party shall provide that the rights of performers for their performances otherwise than in phonograms shall expire 50 years after the date of the fixation of the performance or, if lawfully made available to the public during this time, 50 years after the first such making available.
6. Each Party shall provide that the rights of performers for their performances in phonograms shall expire 50 years after the date of fixation of the

performance or, if lawfully made available to the public during this time, 70 years after the first such making available.

7. Each Party shall provide that the rights of producers of phonograms shall expire 50 years after the fixation being made or, if lawfully made available to the public during this time, 70 years after the first such making available. Each Party may adopt effective measures to ensure that the profit generated during the 20 years of protection beyond 50 years is shared fairly between the performers and the producers of phonograms.
8. Each Party shall provide that the terms laid down in this Article shall be calculated from 1 January of the year following the event.
9. Each Party may provide for longer terms of protection than those provided for in this Article.
10. The obligations in this Article shall only commence applying 15 years after the date of entry into force of this Agreement.

Article 17.49 **Collective Management Organisations**

1. The Parties shall endeavour to promote cooperation between the collective management organisations established in their respective territories, for the purpose of fostering the availability of works and other protected subject matter in the territories of the Parties, and the transfer of rights revenue between the respective collective management organisations for the use of such works or other protected subject matter.
2. The Parties shall endeavour to promote the transparency of collective management organisations established in their respective territories, particularly in relation to the collection of rights revenues, the deductions they make from the rights revenue collected, their distribution policies, and the repertoire they represent.
3. Where a collective management organisation established in the territory of a Party has entered into a representation agreement with a collective management organisation established in the territory of the other Party, the Parties recognise the importance of non-discriminatory treatment by their respective collective management organisation of any right holder, whose rights this organisation manages under the representation agreement.
4. Where a collective management organisation represents a collective management organisation established in the territory of the other Party by way of a representation agreement, the Parties recognise the importance of:

- (a) accurate, regular, and diligent payment of amounts owed to the represented collective management organisation by the representing collective management organisation; and
- (b) the provision of information on the amount of rights revenue collected on the represented organisation's behalf and any deductions made to this rights revenue by the representing collective management organisation.

Article 17.50
Technological Protection Measures

1. Each Party shall provide adequate legal protection and effective legal remedies against the circumvention of effective technological measures that are used by authors, performers, producers of phonograms, or broadcasting organisations in connection with the exercise of their rights under this Section and that restrict acts, in respect of the covered subject matter, which are not authorised by the authors, the performers, the producers of phonograms, or the broadcasting organisations concerned or permitted by the domestic law of that Party.
2. A Party may adopt or maintain appropriate measures, as necessary, to ensure that the adequate legal protection and effective legal remedies under paragraph 1 do not prevent beneficiaries of exceptions or limitations provided for in accordance with Article 17.47 (Limitations and Exceptions) from enjoying such exceptions or limitations.

Article 17.51
Rights Management Information

1. Each Party shall provide adequate and effective legal remedies against any person knowingly performing, without authority, any of the following acts knowing, or having reasonable grounds to know, that it will induce, enable, facilitate, or conceal an infringement of any copyright or related rights as provided by the law of the Party:
 - (a) to remove or alter any electronic rights management information; or
 - (b) to distribute, import for distribution, broadcast, communicate, or make available to the public covered subject matter knowing that electronic rights management information has been removed or altered without authority.
2. Each Party may adopt or maintain appropriate limitations or exceptions to measures implementing paragraph 1. The obligations set out in this Article

are without prejudice to the limitations and exceptions to infringement of copyright and related rights under a Party's law.

3. For the purposes of this Article, "rights management information" means:
 - (a) information that identifies covered subject matter, the author, performer, producer of a phonogram, or any other right holder with respect to covered subject matter;
 - (b) information about the terms and conditions of use of covered subject matter; or
 - (c) any numbers or codes that represent the information described in subparagraph (a) or subparagraph (b), when any of these items of information is attached to covered subject matter, or appears in connection with the communication or making available of covered subject matter to the public.

Section H Patents

Article 17.52 Rights Conferred

1. A patent shall confer on its owner the following exclusive rights:
 - (a) if the subject matter of a patent is a product, to prevent third parties not having the owner's consent from the acts of making, using, offering for sale, selling, or importing for these purposes that product; and
 - (b) if the subject matter of a patent is a process, to prevent third parties not having the owner's consent from the act of using the process, and from the acts of using, offering for sale, selling, or importing for these purposes at least the product obtained directly by that process.
2. Patent owners shall have the right to assign, or transfer by succession, the patent and to conclude licensing contracts.

Article 17.53 Patentable Subject Matter

1. Subject to paragraphs 2 and 3, each Party shall make patents available for any invention, whether a product or process, in all fields of technology, provided

that the invention is new, involves any inventive step, and is capable of industrial application.¹⁷

2. A Party may exclude from patentability inventions, the prevention within its territory of the commercial exploitation of which is necessary to protect *ordre public* or morality, including to protect human, animal, or plant life or health, or to avoid serious prejudice to the environment, provided that such exclusion is not made merely because the exploitation is prohibited by its law.
3. A Party may also exclude from patentability:
 - (a) diagnostic, therapeutic, and surgical methods for the treatment of humans or animals; and
 - (b) plants and animals other than micro-organisms, and essentially biological processes for the production of plants or animals other than non-biological and microbiological processes. However, each Party shall provide for the protection of plant varieties either by patents or by an effective *sui generis* system or by any combination thereof.

Article 17.54 Exceptions

A Party may provide limited exceptions to the exclusive rights conferred by a patent, provided that those exceptions do not unreasonably conflict with a normal exploitation of the patent and do not unreasonably prejudice the legitimate interests of the patent owner, taking account of the legitimate interests of third parties.

Article 17.55 Regulatory Review Exception

Without prejudice to the scope of, and consistent with, Article 17.54 (Exceptions), each Party shall adopt or maintain a regulatory review exception for pharmaceutical products¹⁸ that permits a third person to do an act that would otherwise infringe a patent in the territory of that Party, if the act is done for purposes related to generating information to meet requirements for marketing approval of a pharmaceutical product in that Party, or another country, or both.

¹⁷ For the purposes of this Article, the terms “inventive step” and “capable of industrial application” may be deemed by a Party to be synonymous with the terms “non-obvious” and “useful” respectively.

¹⁸ For greater certainty, this Article does not limit a Party’s ability to adopt or maintain regulatory review exceptions for any other patented inventions.

Article 17.56
Other Use Without Authorisation of the Right Holder

The Parties understand that nothing in this Chapter limits a Party's rights and obligations under Article 31 or Article 31bis of the TRIPS Agreement.

Article 17.57
Amendments, Corrections, and Observations

Neither Party shall revoke or invalidate a patent, either totally or in part, without the patent owner being given the opportunity to make observations on the intended revocation or invalidation, and to make amendments and corrections where permitted under a Party's law within a reasonable time limit.

Article 17.58
Publication of Patent Applications

1. Recognising the benefits of transparency in the patent system, each Party shall endeavour to publish unpublished pending patent applications promptly after the expiration of 18 months from the filing date or, if priority is claimed, from the earliest priority date.
2. If a pending application is not published promptly in accordance with paragraph 1, a Party shall publish that application or the corresponding patent, as soon as practicable.
3. Each Party shall provide that an applicant may request the early publication of an application prior to the expiration of the period referred to in paragraph 1.

Article 17.59
Information Relating to Published Patent Applications and Granted Patents

For published patent applications and granted patents, and in accordance with the Party's requirements for prosecution of such applications and patents, each Party shall make available to the public at least the following information, to the extent that such information is in the possession of the competent authorities and is generated on, or after, the date of the entry into force of this Agreement:

- (a) search and examination results, including details of, or information related to, relevant prior art searches;
- (b) as appropriate, non-confidential communications from applicants;
and

- (c) patent and non-patent related literature citations submitted by applicants and relevant third parties.

Article 17.60
Conditions on Patent Applicants

1. Each Party shall require an applicant for a patent to disclose the invention in a manner sufficiently clear and complete for the invention to be carried out by a person skilled in the art.
2. A Party may require an applicant for a patent to provide information concerning the applicant's corresponding foreign applications and grants.

Section I
Undisclosed Test or Other Data

Article 17.61
Protection of Undisclosed Test or Other Data for Agricultural Chemical Products

1. If a Party requires, as a condition for approving the marketing of a new agricultural chemical product, the submission of undisclosed test or other data, that Party shall ensure that, in accordance with its law, either:
 - (a) third persons are not permitted, without the consent of the person that previously submitted such information, to market the same or a similar¹⁹ product on the basis of that information, or the marketing approval granted to the person that submitted that information, for a period of at least 10 years from the date of marketing approval of the previously approved agricultural chemical product; or
 - (b) applicants for marketing approval are generally required to submit a full set of test data, even in cases where there was a prior application for the same product, for a period of at least 10 years, from the date of approval of a prior application.²⁰

¹⁹ For greater certainty, for the purposes of this Section, an agricultural chemical product is "similar" to a previously approved agricultural chemical product if the marketing approval, or, in the alternative, the applicant's request for such approval, of that similar agricultural chemical product is based upon the undisclosed test or other data concerning the safety and efficacy of the previously approved agricultural chemical product, or the prior approval of that previously approved product.

²⁰ For greater certainty, nothing in this Article prevents a Party from applying reasonable exceptions in its law in order to protect animal welfare or prevent unnecessary animal testing.

2. For the purposes of this Article, a new agricultural chemical product is a product that contains²¹ a chemical entity that has not been previously approved in the territory of the Party for use in an agricultural chemical product.

Article 17.62

Protection of Undisclosed Test or Other Data for Pharmaceutical Products

1. If a Party requires, as a condition for approving the marketing of a new pharmaceutical product, the submission of undisclosed test or other data, that Party shall not permit third persons, without the consent of the person that previously submitted that information, to place on the market the same or a similar²² product on the basis of:
 - (a) that information; or
 - (b) the marketing approval granted to the person that submitted that information, for at least five years from the date of marketing approval of the previously approved pharmaceutical product; such date to be determined in accordance with each Party's law.
2. For the purposes of this Article, a new pharmaceutical product means a pharmaceutical product that does not contain²³ a chemical entity or biologic that has been previously approved in that Party.

Section J

Trade Secrets

Article 17.63

Trade Secrets

1. In the course of ensuring effective protection against unfair competition as provided in Article 10*bis* of the Paris Convention, each Party shall provide that trade secret holders shall have the possibility of preventing their trade secrets from being disclosed to, acquired by, or used by others without their consent in a manner contrary to honest commercial practices.

²¹ For the purposes of this Article, a Party may treat "contain" as meaning utilise. For greater certainty, for the purposes of this Article, a Party may treat "utilise" as requiring the new chemical entity to be primarily responsible for the product's intended effect.

²² For greater certainty, for the purposes of this Section, a pharmaceutical product is "similar" to a previously approved pharmaceutical product if the marketing approval, or, in the alternative, the applicant's request for that approval, of that similar pharmaceutical product is based upon the undisclosed test or other data concerning the safety and efficacy of the previously approved pharmaceutical product, or the prior approval of that previously approved product.

²³ For the purposes of this Article, a Party may treat "contain" as meaning utilise.

2. Subject to paragraphs 3 and 4, each Party shall provide that at least each of the following shall be considered contrary to honest commercial practices:
 - (a) the acquisition of a trade secret without the consent of the trade secret holder, whenever carried out by unauthorised access to, appropriation of, or copying of any documents, objects, materials, substances, or electronic files, lawfully under the control of the trade secret holder, containing the trade secret or from which the trade secret can be deduced;
 - (b) the use or disclosure of a trade secret whenever carried out, without the consent of the trade secret holder, by a person who is found to meet any of the following conditions:
 - (i) having acquired the trade secret in a manner referred to in subparagraph (a);
 - (ii) being in breach of a confidentiality agreement or any other duty not to disclose the trade secret; or
 - (iii) being in breach of a contractual or any other duty to limit the use of the trade secret; and
 - (c) the acquisition, use or disclosure of a trade secret whenever carried out by a person who, at the time of the acquisition, use, or disclosure, knew or ought, under the circumstances, to have known that the trade secret had been obtained directly or indirectly from another person who was disclosing the trade secret in a manner referred to in subparagraph (b).
3. Nothing in this subsection shall be understood as requiring a Party to consider any of the following conduct as contrary to honest commercial practices:
 - (a) independent discovery or creation;
 - (b) reverse engineering of a product by a person who is lawfully in possession of it and who is free from any legally valid duty to limit the acquisition of the relevant information;
 - (c) acquisition, use, or disclosure of information as required or permitted by the Party's law;
 - (d) in the exercise of the right of workers or workers' representatives to information and consultation in accordance with the Party's law; or
 - (e) use by employees of their experience and skills honestly acquired in the normal course of their employment.

4. Each Party may provide for limited exceptions and limitations to the rights of trade secret holders in circumstances where the legitimate interests of third parties, the general public, or the Party outweigh the legitimate interests of trade secret holders, such as in the following cases:
 - (a) for exercising the right to freedom of expression and information, including respect for the freedom and pluralism of the media;
 - (b) for revealing misconduct, wrongdoing, or illegal activity, provided that the person acquiring, using, and disclosing the trade secret did so for the purpose of protecting the general public interest; and
 - (c) disclosure by workers to their representatives as part of the legitimate exercise by those representatives of their functions in accordance with the Party's law, provided that such disclosure was necessary for that exercise.

Section K Enforcement

Sub-Section K.1 Enforcement – General Obligations

Article 17.64 General Obligations

1. Each Party shall provide for the measures, procedures, and remedies set out in this Section in respect of the enforcement of intellectual property rights:
 - (a) measures, procedures, and remedies must be:
 - (i) fair, equitable, and effective;
 - (ii) applied in such a manner as to avoid the creation of barriers to legitimate trade, including electronic commerce, and to provide for safeguards against their abuse; and
 - (iii) be implemented in a manner consistent with the Party's laws, including laws concerning freedom of expression, fair process, and the right to privacy;
 - (b) measures and procedures must not be unnecessarily complicated or costly, entail unreasonable time-limits, or give rise to unwarranted delays; and

- (c) remedies must be dissuasive and proportionate, taking into account the seriousness of the infringement and the interests of third parties.
2. The Parties recognise the importance of ensuring that right holders²⁴ and alleged infringers have access to justice.
3. For the purposes of enforcing intellectual property rights and defending claims of infringement of intellectual property rights, each Party shall:
 - (a) have in place an effective judicial system;
 - (b) permit the use of alternative dispute resolution mechanisms; and
 - (c) endeavour to promote alternative dispute resolution.
4. This Section does not create any obligation:
 - (a) to put in place a judicial system for the enforcement of intellectual property rights distinct from that for the enforcement of law in general, nor does it affect the capacity of each Party to enforce its law in general; or
 - (b) with respect to the distribution of resources as between the enforcement of intellectual property rights and the enforcement of law in general.

**Sub-Section K.2
Enforcement – Civil Remedies**

**Article 17.65
Entitled Applicants**

Each Party shall make available to a right holder civil judicial procedures concerning the enforcement of any intellectual property right covered under this Chapter.

**Article 17.66
Provisional Measures for Preserving Evidence**

1. Each Party shall provide that its judicial authorities may order prompt and effective provisional measures to preserve relevant evidence in relation to an alleged infringement, subject to the protection of confidential information.

²⁴ For greater certainty, references in this Section to a right holder shall include a trade secret holder; and do not limit the persons a Party may permit to enforce intellectual property rights, in accordance with its law.

2. Each Party shall provide that its judicial authorities may adopt provisional measures, where appropriate, without the other party having been heard, in particular if any delay is likely to cause irreparable harm to the right holder or if there is a demonstrable risk of evidence being destroyed. Each Party may provide that such measures include the detailed description, with or without the taking of samples, or the physical seizure of the infringing goods, and the materials and implements used in the production or distribution of these goods and related documents.

Article 17.67
Provisional and Precautionary Measures

1. Each Party shall provide that its judicial authorities may, on request of the applicant:
 - (a) order against the alleged infringer an interlocutory injunction intended to prevent any imminent infringement of an intellectual property right, or to forbid, on a provisional basis and subject, as appropriate, to a recurring penalty payment where provided for by its law, the continuation of the alleged infringements of that right, or to make such continuation subject to the lodging of guarantees intended to ensure the compensation of the right holder;
 - (b) order against an intermediary whose services are being used by an alleged infringer of intellectual property rights an interlocutory injunction for the same purpose and under the same conditions as apply under subparagraph (a); and
 - (c) order the seizure or delivery up of goods suspected of infringing rights in a trade mark, copyright or related right or, where a Party's law allows, any other intellectual property right.
2. In the case of an alleged infringement committed on a commercial scale, each Party shall provide that if the applicant demonstrates circumstances likely to endanger the recovery of damages, its judicial authorities may order the precautionary seizure of the movable and immovable property of the alleged infringer, including the blocking of the alleged infringer's bank accounts and other assets.

Article 17.68
Safeguards

1. Each Party shall provide that its judicial authorities have the authority to require the applicant for measures provided for in Article 17.66 (Provisional

Measures for Preserving Evidence) or Article 17.67 (Provisional and Precautionary Measures) to provide:

- (a) reasonably available evidence in order to satisfy the judicial authority, with a sufficient degree of certainty, that the applicant's right is being infringed or that the infringement is imminent; and
 - (b) security or equivalent assurance set at a level:
 - (i) that is sufficient to protect the person against whom a measure is sought and to prevent abuse; and
 - (ii) that shall not unreasonably deter recourse to those procedures.
2. Each Party shall provide that in relation to a civil judicial proceeding concerning the enforcement of an intellectual property right, its judicial or other authorities have the authority to:
- (a) order a party, at whose request a measure was taken and who has abused the enforcement proceeding, to adequately compensate a person wrongly enjoined or restrained for injury suffered because of that abuse;
 - (b) order a party to pay the defendant's expenses, which may include appropriate attorneys' fees; and
 - (c) impose sanctions on a party to the proceedings, counsel, experts, or other persons subject to the court's jurisdiction for violation of judicial orders concerning the protection of confidential information produced or exchanged in that proceeding.

Article 17.69 Right to Information

1. Each Party shall provide that, in the context of civil proceedings concerning an infringement of an intellectual property right and in response to a justified and proportionate request of the claimant, the competent judicial authorities may order a person specified in paragraph 2 to provide relevant information in that person's control or possession on the origin and distribution networks of the goods or services that infringe or allegedly infringe an intellectual property right.
2. An order described in paragraph 1 shall be available against:
- (a) a person who has infringed, or is alleged to have infringed, an intellectual property right; and

- (b) any other person who was:
 - (i) found in possession of the infringing, or allegedly infringing, goods on a commercial scale;
 - (ii) found to be using the infringing, or allegedly infringing, services on a commercial scale;
 - (iii) found to be providing, on a commercial scale, services used in the infringing, or allegedly infringing, activities; or
 - (iv) indicated by the person referred to in subparagraph (b)(i), subparagraph (b)(ii), or subparagraph (b)(iii) as being involved in the production, manufacture, or distribution of the goods, or the provision of the services.
- 3. The information referred to in paragraph 1 may include:
 - (a) the names and addresses of the producers, manufacturers, distributors, suppliers, and other previous holders of the goods or services, as well as the intended wholesalers and retailers; or
 - (b) information on the quantities produced, manufactured, delivered, received, or ordered, as well as the price obtained for the goods or services in question.
- 4. This Article shall apply without prejudice to other provisions in a Party's law that:
 - (a) permit the competent authorities or order the infringer or alleged infringer to provide additional information;
 - (b) govern the use in civil or criminal proceedings of the information communicated under this Article;
 - (c) govern responsibility for the misuse of the right of information;
 - (d) afford an opportunity for refusing to provide information where doing so would amount to an admission of a person's participation, or that of their close relatives, in an infringement of an intellectual property right;
 - (e) govern the protection of confidentiality of information sources;
 - (f) govern personal data; or
 - (g) govern privilege.

Article 17.70
Injunctions

1. Each Party shall provide that, if its judicial authority has found an infringement of an intellectual property right, the authority may grant an injunction aimed at prohibiting the continuation of the infringement.
2. The injunction provided for in paragraph 1 shall be available against:
 - (a) the infringer; or
 - (b) an intermediary whose services are used by an infringer to infringe an intellectual property right.

Article 17.71
Corrective Measures

1. Each Party shall provide that, on request of the applicant and without prejudice to any damages due to the right holder by reason of the infringement, its judicial authorities may order the definitive removal from the channels of commerce, or the destruction of goods that were found to be infringing an intellectual property right. Each Party shall provide that its judicial authorities may also order, as appropriate, the destruction of materials and implements predominantly used in the creation or manufacture of those goods.
2. Each Party shall provide that its judicial authorities may order the measures referred to in paragraph 1 to be carried out at the expense of the infringer.

Article 17.72
Damages

1. Each Party shall provide that, on application of an injured party, its judicial authorities may order an infringer, who knowingly or with reasonable grounds to know, engaged in an infringing activity, to pay the right holder adequate compensation for the injury the right holder has suffered as a result of the infringement.
2. A Party may provide that its judicial authorities have the authority to order recovery of profits even where the infringer did not knowingly, or with reasonable grounds to know, engage in infringing activity.

Article 17.73
Costs

Each Party shall provide that its judicial authorities may order, in accordance with its law, that reasonable and proportionate legal costs and other expenses incurred by the successful party in legal proceedings concerning the infringement of intellectual property rights shall be borne by the unsuccessful party.

Sub-Section K.3
Enforcement – Border Measures

Article 17.74
Border Measures

1. Each Party:
 - (a) shall provide for applications and procedures to suspend the release of, or to detain, suspected goods under customs control; and
 - (b) may provide for applications in respect of other goods that are suspected of infringing intellectual property rights.
2. For the purposes of this Article:
 - (a) “competent authorities” may include the appropriate judicial, administrative, or law enforcement authorities under a Party’s law; and
 - (b) “suspected goods” means goods that are suspected of infringing a trade mark or copyright under the law of the Party providing for applications and procedures under paragraph 1.
3. With respect to the initiation of the procedures provided for in paragraph 1 by a right holder, each Party shall provide that the relevant right holder is required:
 - (a) to provide adequate evidence to satisfy the competent authorities that, under its law, there is *prima facie* an infringement of the right holder’s intellectual property right; and
 - (b) to supply sufficient information that may reasonably be expected to be within the right holder’s knowledge to make the suspected goods reasonably recognisable by its competent authorities.

4. A Party may provide that, if its competent authorities have detained or suspended the release of suspected goods, those authorities may inform the right holder of the names and addresses of the consignor, exporter, consignee, or importer; a description of the goods; the quantity of the goods; and, if known, the country of origin of the goods. This paragraph is without prejudice to a Party's law pertaining to privacy or confidentiality.
5. Each Party shall provide that its competent authorities may initiate border measures *ex officio*, without the need for a formal complaint from a third party or right holder, with respect to suspected goods under customs control that are imported or destined for export. Each Party shall provide for its customs authorities to use risk management to identify suspected goods, which may include random selection.
6. Each Party shall ensure that its competent authorities decide about granting or recording applications to suspend the release of suspected goods, within a reasonable period of time after the initiation of procedures described in paragraph 1.
7. Each Party shall adopt and maintain procedures under which its competent authorities may determine, within a reasonable period after initiation of procedures described in paragraph 1, whether suspected goods infringe an intellectual property right.
8. Each Party shall provide that its competent authorities have the authority to order the destruction or disposal of suspected goods under customs control following a determination that the goods are infringing an intellectual property right. In cases in which the goods are not destroyed, each Party shall provide that, except in exceptional circumstances, the goods are disposed of outside the channels of commerce in such a manner as to avoid any harm to the right holder. With regard to counterfeit trade mark goods, the simple removal of the trade mark unlawfully affixed shall not be sufficient, other than in exceptional cases, to permit the release of the goods into the channels of commerce.
9. Each Party may provide that, if requested by the customs authorities, the holder of the granted or recorded application shall be obliged to reimburse the costs incurred by the customs authorities, or other parties acting on behalf of customs authorities, including storage, handling, and any costs relating to the destruction or disposal of the goods.
10. Each Party may exclude from the application of this Article small quantities of goods of a non-commercial nature contained in travellers' personal luggage or sent in small consignments.
11. It is understood that there shall be no obligation to apply the procedures described in this Article to imports of goods put on the market in another

country by, or with the consent of, the right holder,²⁵ or to goods in transit.

Sub-Section K.4 Enforcement – Criminal Remedies

Article 17.75 Criminal Offences

1. Each Party shall provide for criminal procedures and penalties to be applied at least in cases of wilful trade mark counterfeiting or copyright or related rights piracy on a commercial scale. For the purposes of this Article, the term “on a commercial scale” includes at least:
 - (a) acts carried out for commercial advantage or financial gain; and
 - (b) significant acts, not carried out for commercial advantage or financial gain, that have a substantial prejudicial impact on the interests of the copyright or related rights holder in relation to the marketplace.²⁶
2. Each Party shall treat wilful importation or exportation of counterfeit trade mark goods or pirated copyright goods on a commercial scale as unlawful activities subject to criminal penalties.²⁷
3. Each Party shall provide for criminal procedures and penalties to be applied in cases of wilful importation²⁸ and domestic use, in the course of trade and on a commercial scale, of a label or packaging:
 - (a) to which a trade mark has been applied without authorisation that is identical to, or cannot be distinguished from, a trade mark registered in its territory; and
 - (b) that is intended to be used in the course of trade on goods that are identical to goods for which that trade mark is registered.

²⁵ For greater certainty, the consent of the right holder to their goods being imports of goods put on the market in another country may be express or implicit.

²⁶ A Party may comply with this subparagraph by addressing such significant acts under its criminal procedures and penalties for non-authorised uses of protected works, performances, and phonograms in its law. A Party may also provide that the volume and value of any infringing items may be taken into account in determining whether the act has a substantial prejudicial impact on the interests of the copyright or related right holder in relation to the marketplace.

²⁷ A Party may comply with this paragraph by providing that distribution or sale of counterfeit trade mark goods or pirated copyright goods on a commercial scale is an unlawful activity subject to criminal penalties.

²⁸ A Party may comply with the obligation relating to importation of labels or packaging through its laws concerning distribution.

4. With respect to the offences specified in this Article,²⁹ each Party shall provide that criminal liability for aiding and abetting is available under its law.

Article 17.76
Penalties

1. With respect to the offences specified in Article 17.75 (Criminal Offences), each Party shall provide for penalties that include imprisonment and monetary fines sufficiently high to provide a deterrent to future acts of infringement, consistent with the level of penalties applied for crimes of a corresponding gravity.
2. Each Party shall provide that its judicial authorities may, in determining penalties, account for the seriousness of the circumstances, which may include circumstances that involve threats to, or effects on, health or safety.

Article 17.77
Seizure, Forfeiture, and Destruction

1. With respect to the offences specified in Article 17.75 (Criminal Offences), each Party shall provide the following:
 - (a) its judicial or other competent authorities shall have the authority to order the seizure of suspected counterfeit trade mark goods or pirated copyright goods, any related materials and implements used in the commission of the alleged offence, documentary evidence relevant to the alleged offence, and assets derived from, or obtained through, the alleged infringing activity. If a Party requires identification of items subject to seizure as a prerequisite for issuing a judicial order referred to in this subparagraph, that Party shall not require the items to be described in greater detail than necessary to identify them for the purpose of seizure;
 - (b) its judicial authorities shall have the authority in accordance with that Party's law to order the forfeiture of any assets derived from, or obtained through, the infringing activity;
 - (c) subject to paragraph 2, its judicial authorities shall have the authority, in accordance with that Party's law, to order the forfeiture or destruction of:
 - (i) counterfeit trade mark goods or pirated copyright goods;

²⁹ Each Party shall also provide that the offences specified in this Article are applicable in any free trade zones in a Party.

- (ii) materials and implements that have been predominantly used in the creation of pirated copyright goods or counterfeit trade mark goods; and
 - (iii) any other labels or packaging to which a counterfeit trademark has been applied and that have been used in the commission of the offence; and
 - (d) its judicial or other competent authorities shall have the authority to release or, in the alternative, provide access to, goods, material, implements, and other evidence held by the relevant authority to a right holder for civil infringement proceedings.
2. With respect to forfeiture or destruction ordered in accordance with subparagraph 1(c), each Party shall provide that:
- (a) in cases in which destruction of counterfeit trade mark goods or pirated copyright goods is not ordered, the judicial or other competent authorities shall ensure that, except in exceptional circumstances, those goods are disposed of outside the channels of commerce in such a manner as to avoid causing any harm to the right holder; and
 - (b) in cases in which forfeiture or destruction is ordered, it shall occur without compensation of any kind to the offender.
3. With respect to the offences specified in Article 17.75 (Criminal Offences), a Party may provide that its judicial authorities may order the seizure or forfeiture of assets, or alternatively, a fine, the value of which corresponds to the assets derived from, or obtained directly or indirectly through, the infringing activity.

Article 17.78
Ex Officio Enforcement

Each Party shall provide that its competent authorities may act upon their own initiative to initiate legal action with respect to the offences specified in Article 17.75 (Criminal Offences), without the need for a formal complaint by a third party or right holder.

Article 17.79
Liability of Legal Persons

Each Party shall provide that legal persons³⁰ as well as natural persons may incur liability for the offences specified in Article 17.75 (Criminal Offences) in accordance with its law.

Sub-Section K.5
Enforcement in the Digital Environment

Article 17.80
General Obligations on Enforcement in the Digital Environment

Each Party shall provide that the enforcement measures, procedures and remedies, referred to in Sub-Sections K.2 (Enforcement – Civil Remedies) and K.4 (Enforcement – Criminal Remedies), including expeditious remedies to prevent infringement, as applicable, are available under its law to proceed against an act of infringement of intellectual property rights that takes place in the digital environment or over digital networks, including through electronic commerce platforms and social media.

Article 17.81
Limitations on Liability of Online Service Providers

1. The Parties recognise that the services of online service providers (“OSPs”) are increasingly used in the course of the infringement of intellectual property rights, and that OSPs are often in the best position to bring such infringing activities to an end.
2. Each Party shall introduce or maintain measures that apply, in appropriate cases, to limit the liability of, or remedies available against, an OSP for copyright and related rights infringement by a user of its services. For greater certainty, a Party may extend these measures to cover other intellectual property rights.
3. Each Party shall ensure that the measures introduced or maintained under paragraph 2 include conditions to qualify for the limitation, in accordance with a Party’s law, including, where practicable, requiring the OSP to take action to prevent access to the materials infringing copyright or related rights.
4. This Article shall not affect the ability of a court or administrative authority, in accordance with the legal system of a Party, to require the OSP to terminate or prevent an infringement, including by the grant of a blocking order under Article 17.82 (Blocking Orders).

³⁰ For the purposes of this Article, the term “legal person” shall mean bodies corporate.

Article 17.82
Blocking Orders

Each Party shall ensure that injunctions as provided for in Article 17.67 (Provisional and Precautionary Measures) and Article 17.70 (Injunctions):

- (a) are available against an OSP, where its online services are used by a third party to infringe an intellectual property right; and
- (b) include injunctions requiring that OSPs disable access to infringing content.

Article 17.83
Procedures for Domain Registries

Each Party shall encourage its domain registry to take appropriate, timely, and effective measures to suspend domains used for infringing intellectual property on their respective country-code top-level domains.³¹

Article 17.84
Disclosure of Information

Each Party shall provide that, in accordance with its law, its competent authorities³² may order an online service provider to disclose expeditiously to a right holder information sufficient to identify a subscriber whose account was allegedly used for infringement, if that right holder has filed a legally sufficient claim of trade mark or copyright or related rights infringement, and if such information is being sought for the purpose of protecting or enforcing those rights.

Sub-Section K.6
Enforcement Practices with Respect to Intellectual Property Rights

Article 17.85
Transparency of Judicial Decisions and Administrative Rulings

Each Party shall provide that final judicial decisions and administrative rulings of general application pertaining to the enforcement of intellectual property rights:

³¹ For greater certainty, this Article is without prejudice to the independence of each Party's domain registry.

³² For the purposes of this Article, "competent authorities" may include the appropriate judicial, administrative, regulatory, or law enforcement authorities under a Party's law.

- (a) preferably are in writing and state any relevant findings of fact and the reasoning or the legal basis on which the decisions and rulings are based; and
- (b) are published or, if publication is not practicable, otherwise made available to the public in a national language of the Party in such a manner as to enable interested persons and the other Party to become acquainted with them.

Article 17.86
Voluntary Stakeholder Initiatives

Each Party shall endeavour to promote cooperative efforts within the business community to effectively address intellectual property infringement, including in the digital environment, while preserving legitimate competition. This may include encouraging the establishment of public or private advisory groups to address issues of at least trade mark counterfeiting and copyright piracy.

Article 17.87
Public Awareness

Each Party shall, as appropriate, endeavour to promote public awareness of the importance of respecting intellectual property rights, including in the digital environment, and the detrimental effect of the infringement of intellectual property rights. This may include cooperation with the business community, civil society organisations, and right holder representatives.

Article 17.88
Specialised Enforcement Expertise, Information and Domestic Coordination

1. Each Party shall encourage the development of specialised expertise within its competent authorities responsible for the enforcement of intellectual property rights, including with respect to infringement taking place in the digital environment.
2. Each Party shall, as appropriate, promote internal coordination between, and facilitation of joint actions by, its competent authorities with respect to the enforcement of intellectual property rights, subject to the Party's available resources.

Article 17.89
Environmental Considerations in Destruction and Disposal of Infringing Goods

The Parties recognise the importance of having due regard to environmental matters in their enforcement practices relating to the destruction and disposal of goods that have been found to infringe intellectual property rights.

CHAPTER 18
COMPETITION

Article 18.1
Objectives

The objectives of this Chapter are to promote economic efficiency and consumer welfare through the maintenance and enforcement of law to address anti-competitive activities and promote competition, and through cooperating on matters covered by this Chapter. The pursuit of these objectives will help to secure the benefits of this Agreement, including facilitating bilateral trade and investment between the Parties.

Article 18.2
Competition Law and Authorities

1. Each Party shall maintain competition law in their respective territories which:
 - (a) proscribes anti-competitive agreements between enterprises, including cartel agreements;
 - (b) proscribes anti-competitive practices by enterprises that have substantial market power; and
 - (c) effectively addresses mergers with substantial anti-competitive effects.
2. Subject to paragraph 3, each Party shall ensure its competition law applies to all commercial activities in its territory regardless of an enterprise's nationality or ownership. This does not preclude a Party from applying its competition law to commercial activities outside its borders that have the object, or which have or may have the effect of, restricting competition within its jurisdiction.
3. Each Party may provide for certain exemptions from the application of its competition law provided that those exemptions are transparent, established in its law, and based on public policy grounds.
4. Each Party shall maintain an authority or authorities responsible and competent for the effective application and enforcement of its competition law ("national competition authorities"). Each Party's national competition authorities shall be operationally independent.

5. Each Party shall enforce its competition law in a manner which does not discriminate on the basis of nationality or ownership.

Article 18.3
Procedural Fairness

1. Each Party shall ensure that its national competition authorities provide transparency, including in writing, regarding the applicable competition laws, regulations, and procedural rules pursuant to which competition law investigations are conducted and pursuant to which any sanction or remedy¹ is imposed.
2. Each Party's national competition authorities shall endeavour to conduct their investigations subject to definitive deadlines or within a reasonable timeframe, if the investigations are not subject to definitive deadlines.
3. Each Party shall ensure that any public notice confirming or revealing the existence of a pending or ongoing investigation avoids any statement or implication that a person has in fact violated the Party's competition law. This does not preclude the issuing of provisional, reasoned objections by a Party's national competition authorities.
4. Each Party shall afford to a person a reasonable opportunity to be legally represented and shall respect legal privilege, if not waived or lost, for lawful confidential communications between the legal representative and the person (and where relevant, a third party) if the communications concern the soliciting or rendering of legal advice.
5. Each Party shall ensure that, where information which is protected as confidential or privileged by its law is obtained by its national competition authorities during investigations, that information is not disclosed, subject to applicable legal exceptions.
6. Each Party shall ensure that before it imposes a sanction or remedy against a person pursuant to its competition law, it affords that person a reasonable opportunity to:
 - (a) be provided with information and evidence regarding the national competition authority's concerns, including identification of the relevant specific competition law engaged;
 - (b) engage with the relevant national competition authority at key points on significant legal, factual, and procedural issues;

¹ For the purposes of this Article, "remedy" includes decisions to decline to clear a merger or clear a merger subject to undertakings or conditions.

- (c) be heard and to present evidence before the relevant body (or as relevant, the applicable staff of that body) responsible for the imposition of the sanction or remedy including, if applicable, offering the analysis of a properly qualified expert, which may be in writing; and
- (d) where applicable, cross-examine any witness testifying before any court or independent tribunal,

except that a Party may provide for these opportunities within a reasonable time after it imposes an interim sanction or remedy.

- 7. Each Party may authorise its national competition authorities to resolve any civil or administrative matters that may give rise to a person being subject to a sanction or remedy by consent of that person and the national competition authorities. Each Party may provide for such voluntary resolutions to be subject to review by a court or independent tribunal for approval or a public comment period before becoming final.
- 8. Each Party shall ensure that all final decisions in civil or administrative matters made pursuant to its competition law are in writing and that those decisions set out the findings of fact and conclusions of law on which they are based. Each Party shall make public those final decisions, with the exception of any confidential material contained therein.
- 9. Each Party shall provide a person that is subject to the imposition of a sanction or remedy made pursuant to its competition law with the opportunity to seek review of the sanction or remedy by a court or independent tribunal (subject to the applicable rules of that court or tribunal), save that the Parties shall not be required to provide that opportunity where the person voluntarily agreed to the imposition of the sanction or remedy.
- 10. Each Party's national competition authorities shall maintain measures to preserve evidence which they have identified as being relevant, including exculpatory evidence, that they collected as part of an investigation until the investigation is complete and any review by a court or independent tribunal of any sanction or remedy imposed is exhausted.

Article 18.4 **Private Rights of Action**

- 1. For the purposes of this Article, "private right of action" means the right of a person to seek redress, including injunctive, monetary, or other remedies, from a court or other independent tribunal for injury to that person's business or property caused by a violation of competition law.

2. Recognising that a private right of action is an important supplement to the public enforcement of competition law, each Party shall maintain laws or other measures that provide a private right of action, both independently and following a finding of violation by a national competition authority.
3. Each Party shall ensure that a right provided pursuant to paragraph 2 is available to persons of the other Party on terms that are no less favourable than those available to its own persons.
4. A Party may establish reasonable criteria for the exercise of any rights it creates or maintains in accordance with this Article.

Article 18.5 Cooperation

1. The Parties recognise the importance of cooperation between their respective national competition authorities to promote effective application and enforcement of competition law. To this end, the Parties may cooperate, through their national competition authorities, on issues relating to the application and enforcement of competition law. That cooperation may include:
 - (a) notification by a Party to the other Party of its activities relating to application and enforcement of competition law that it considers may substantially affect the important interests of the other Party, as promptly as reasonably possible;
 - (b) exchange of information between the Parties to foster understanding or to facilitate effective application and enforcement of competition law; and
 - (c) coordination of investigations that raise the same or related concerns relating to the application or enforcement of competition law.
2. The Parties agree that it is in their common interest to work together on technical cooperation activities to strengthen competition policy development and the application and enforcement of competition law. Technical cooperation activities may include:
 - (a) the exchange of information on the development and implementation of competition policy and law, including in relation to competition issues in digital markets;
 - (b) the sharing of competition-related studies, reviews, and research, including in relation to competition issues in digital markets; and

- (c) the exchange of officials of policy agencies or national competition authorities to deepen cooperation and knowledge sharing.
- 3. Any cooperation under paragraphs 1 and 2 shall be compatible with each Party's law and important interests and within the Parties' available resources.
- 4. To implement the objectives of this Article, the Parties may enter into a separate agreement on cooperation and coordination which may provide for, among other things, enhanced information sharing and mutual legal assistance in non-criminal law enforcement.

Article 18.6 Transparency

- 1. The Parties recognise the value of making competition enforcement and advocacy policies as transparent as possible.
- 2. Each Party shall make public or require the following to be made public, including on an official website:
 - (a) its competition laws and regulations;
 - (b) exemptions and immunities to its competition law; and
 - (c) guidelines and any rules issued in relation to the administration and enforcement of its competition law,but shall not be required to make public its internal operating procedures.

Article 18.7 Consultation

- 1. In order to foster understanding between the Parties or to address specific matters that arise under this Chapter, a Party shall enter into consultations upon request by the other Party. In its request, the requesting Party shall indicate, if relevant, how the matter affects trade or investment between the Parties.
- 2. The Party addressed shall accord full and sympathetic consideration to the concerns of the requesting Party and shall reply promptly to the request.
- 3. To facilitate discussion of the matter that is the subject of the consultations, each Party shall endeavour to provide relevant non-confidential, non-privileged information to the other Party.

Article 18.8
Non-Application of Dispute Settlement

Neither Party shall have recourse to dispute settlement under Chapter 31 (Dispute Settlement) for a matter arising under this Chapter.

CHAPTER 19

STATE-OWNED ENTERPRISES AND DESIGNATED MONOPOLIES

Article 19.1 Definitions

For the purposes of this Chapter:

“Arrangement” means the *Arrangement on Officially Supported Export Credits*, developed within the framework of the OECD, or a successor undertaking, whether developed within or outside of the OECD framework, that has been adopted by at least 12 original WTO Members that were Participants to the Arrangement as of 1 January 1979;

“commercial activities” means activities which an enterprise undertakes with an orientation toward profit-making¹ and which result in the production of a good or supply of a service that will be sold to a consumer in the relevant market in quantities and at prices determined by the enterprise;²

“commercial considerations” means price, quality, availability, marketability, transportation, and other terms and conditions of purchase or sale, or other factors that would normally be taken into account in the commercial decisions of a privately owned enterprise in the relevant business or industry;

“designate” means to establish, designate, or authorise a monopoly, or to expand the scope of a monopoly to cover an additional good or service;

“designated monopoly” means a privately owned monopoly that is designated after the date of entry into force of this Agreement and any government monopoly that a Party designates or has designated;

“government monopoly” means a monopoly that is owned, or controlled through ownership interests, by a Party or by another government monopoly;

“independent pension fund” means an enterprise that is owned, or controlled through ownership interests, by a Party that:

- (a) is engaged exclusively in the following activities:
 - (i) administering or providing a plan for pension, retirement, social security, disability, death or employee benefits, or any

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

² For greater certainty, measures of general application to the relevant market shall not be construed as the determination by a Party of pricing, production, or supply decisions of an enterprise.

combination thereof, solely for the benefit of natural persons who are contributors to such a plan and their beneficiaries; or

- (ii) investing the assets of these plans;
- (b) has a fiduciary duty to the natural persons referred to in subparagraph (a)(i); and
- (c) is free from investment direction from the government of the Party;³

“market” means the geographical and commercial market for a good or service;

“monopoly” means an entity, including a consortium or government agency, that in any relevant market in the territory of a Party is designated as the sole provider or purchaser of a good or service, but does not include an entity that has been granted an exclusive intellectual property right solely by reason of the grant;

“non-commercial assistance”⁴ means assistance to a state-owned enterprise by virtue of that state-owned enterprise’s government ownership or control, where:

- (a) **“assistance”** means:
 - (i) direct transfers of funds or potential direct transfers of funds or liabilities, such as:
 - (A) grants or debt forgiveness;
 - (B) loans, loan guarantees, or other types of financing on terms more favourable than those commercially available to that enterprise; or
 - (C) equity capital inconsistent with the usual investment practice, including for the provision of risk capital, of

³ Investment direction from the government of a Party:

- (a) does not include general guidance with respect to risk management and asset allocation that is not inconsistent with usual investment practices; and
- (b) is not demonstrated, alone, by the presence of government officials on the enterprise’s board of directors or investment panel.

⁴ For greater certainty, non-commercial assistance does not include:

- (a) intra-group transactions within a corporate group including state-owned enterprises, for example, between the parent and subsidiaries of the group, or among the group’s subsidiaries, when normal business practices require reporting the financial position of the group excluding these intra-group transactions;
- (b) other transactions between state-owned enterprises that are consistent with the usual practices of privately owned enterprises in arm’s length transactions; or
- (c) a Party’s transfer of funds, collected from contributors to a plan for pension, retirement, social security, disability, death or employee benefits, or any combination thereof, to an independent pension fund for investment on behalf of the contributors and their beneficiaries.

private investors; or

- (ii) goods or services other than general infrastructure on terms more favourable than those commercially available to that enterprise;
- (b) **“by virtue of that state-owned enterprise’s government ownership or control”**⁵ means that the Party or any of the Party’s state enterprises or state-owned enterprises:
- (i) explicitly limits access to the assistance to the Party’s state-owned enterprises;
 - (ii) provides assistance which is predominately used by the Party’s state-owned enterprises;
 - (iii) provides a disproportionately large amount of the assistance to the Party’s state-owned enterprises; or
 - (iv) otherwise favours the Party’s state-owned enterprises through the use of its discretion in the provision of assistance;

“public service mandate” means a government mandate pursuant to which a state-owned enterprise makes available a service, directly or indirectly, to the general public in its territory;⁶

“sovereign wealth fund” means an enterprise owned, or controlled through ownership interests, by a Party that:

- (a) serves solely as a special purpose investment fund or arrangement⁷ for asset management, investment, and related activities, using financial assets of a Party; and
- (b) is a Member of the International Forum of Sovereign Wealth Funds or endorses the *Generally Accepted Principles and Practices* (“Santiago Principles”) issued by the International Working Group of Sovereign Wealth Funds, October 2008, or such other principles and practices as may be agreed to by the Parties,

⁵ In determining whether the assistance is provided “by virtue of that state-owned enterprise’s government ownership or control”, account shall be taken of the extent of diversification of economic activities within the territory of the Party, as well as of the length of time during which the non-commercial assistance programme has been in operation.

⁶ For greater certainty, a service to the general public includes:

- (a) the distribution of goods; and
- (b) the supply of general infrastructure services.

⁷ For greater certainty, the Parties understand that the word “arrangement” as an alternative to “fund” allows for a flexible interpretation of the legal arrangement through which the assets can be invested.

and includes any special purpose vehicles established solely for those activities described in subparagraph (a) wholly owned by the enterprise, or wholly owned by the Party but managed by the enterprise; and

“state-owned enterprise” means an enterprise that is principally engaged in commercial activities in which a Party:

- (a) directly owns more than 50 per cent of the share capital;
- (b) controls, through ownership interests, the exercise of more than 50 per cent of the voting rights; or
- (c) holds the power to appoint a majority of members of the board of directors or any other equivalent management body.

Article 19.2

Scope⁸

1. This Chapter shall apply to the activities of state-owned enterprises and designated monopolies of a Party that affect trade or investment between Parties. This Chapter shall also apply to the activities of state-owned enterprises of a Party that cause adverse effects in the market of a non-party as provided in Article 19.7 (Adverse Effects).
2. Nothing in this Chapter shall prevent a central bank or monetary authority of a Party from performing regulatory or supervisory activities or conducting monetary and related credit policy and exchange rate policy.
3. Nothing in this Chapter shall prevent a financial regulatory body of a Party, including a non-governmental body, such as a securities or futures exchange or market, clearing agency, or other organisation or association, from exercising regulatory or supervisory authority over financial services suppliers.
4. Nothing in this Chapter shall prevent a Party, or one of its state enterprises or state-owned enterprises, from undertaking activities for the purpose of the resolution of a failing or failed established financial service supplier or any other failing or failed enterprise principally engaged in the supply of financial services.
5. This Chapter shall not apply with respect to a sovereign wealth fund of a Party, except:

⁸ For the purposes of this Chapter, the terms “financial service supplier”, “established financial service supplier”, and “financial services” have the same meaning as in Article 11.1 (Definitions – Financial Services).

- (a) paragraphs 1 and 3 of Article 19.6 (Non-Commercial Assistance) shall apply with respect to a Party's indirect provision of non-commercial assistance through a sovereign wealth fund; and
 - (b) paragraph 2 of Article 19.6 (Non-Commercial Assistance) shall apply with respect to a sovereign wealth fund's provision of non-commercial assistance.
- 6. This Chapter shall not apply with respect to:
 - (a) an independent pension fund of a Party; or
 - (b) an enterprise owned or controlled by an independent pension fund of a Party, except:
 - (i) paragraphs 1 and 3 of Article 19.6 (Non-Commercial Assistance) shall apply with respect to a Party's direct or indirect provision of non-commercial assistance to an enterprise owned or controlled by an independent pension fund; and
 - (ii) paragraphs 1 and 3 of Article 19.6 (Non-Commercial Assistance) shall apply with respect to a Party's indirect provision of non-commercial assistance through an enterprise owned or controlled by an independent pension fund.
- 7. This Chapter shall not apply to:
 - (a) government procurement; or
 - (b) audio-visual services.
- 8. Nothing in this Chapter shall prevent a state-owned enterprise of a Party from providing goods or services exclusively to that Party for the purposes of carrying out that Party's governmental functions.
- 9. Nothing in this Chapter shall be construed to prevent a Party from:
 - (a) establishing or maintaining a state enterprise or a state-owned enterprise; or
 - (b) designating a monopoly.
- 10. Article 19.4 (Non-Discriminatory Treatment and Commercial Considerations), Article 19.6 (Non-Commercial Assistance), and Article 19.9

(Transparency) shall not apply to any service supplied in the exercise of governmental authority.⁹

11. Subparagraphs 1(b), 1(c), 2(b), and 2(c) of Article 19.4 (Non-Discriminatory Treatment and Commercial Considerations) shall not apply to the extent that a Party's state-owned enterprise or designated monopoly makes purchases and sales of goods or services pursuant to:
 - (a) any existing non-conforming measure that the Party maintains, continues, renews, or amends in accordance with Article 9.8 (Non-Conforming Measures – Cross-Border Trade in Services), Article 11.19 (Non-Conforming Measures – Financial Services), and Article 14.10 (Non-Conforming Measures – Investment) as set out in its Schedule to Annex I (Cross-Border Trade in Services and Investment Non-Conforming Measures) or in Section A of its Schedule to Annex III (Financial Services Non-Conforming Measures); or
 - (b) any non-conforming measure that the Party adopts or maintains with respect to sectors, subsectors, or activities in accordance with Article 9.8 (Non-Conforming Measures – Cross-Border Trade in Services), Article 11.19 (Non-Conforming Measures – Financial Services), and Article 14.10 (Non-Conforming Measures – Investment) as set out in its Schedule to Annex II (Cross-Border Trade in Services and Investment Non-Conforming Measures) or in Section B of its Schedule to Annex III (Financial Services Non-Conforming Measures).
12. Article 19.4 (Non-Discriminatory Treatment and Commercial Considerations), Article 19.6 (Non-Commercial Assistance), and Article 19.9 (Transparency) shall not apply with respect to a Party's state-owned enterprises or designated monopolies as set out in Annex 19D (Application to Sub-Central State-Owned Enterprises and Designated Monopolies).

Article 19.3 Delegated Authority

Each Party shall ensure that when its state-owned enterprises, state enterprises, and designated monopolies exercise any regulatory, administrative, or other governmental authority that the Party has directed or delegated to such entities to carry out, those entities act in a manner that is not inconsistent with that Party's obligations under this Agreement.¹⁰

⁹ For the purposes of this paragraph, "a service supplied in the exercise of governmental authority" has the same meaning as in the GATS, including the meaning in the Annex on Financial Services where applicable.

¹⁰ Examples of regulatory, administrative, or other governmental authority include the power to expropriate, grant licences, approve commercial transactions, or impose quotas, fees, or other charges.

Article 19.4
Non-Discriminatory Treatment and Commercial Considerations

1. Each Party shall ensure that each of its state-owned enterprises, when engaging in commercial activities:
 - (a) acts in accordance with commercial considerations in its purchase or sale of a good or service, except to fulfil any terms of its public service mandate that are not inconsistent with subparagraph (c)(ii);
 - (b) in its purchase of a good or service:
 - (i) accords to a good or service supplied by an enterprise of the other Party treatment no less favourable than it accords to a like good or a like service supplied by enterprises of the Party or of any non-party; and
 - (ii) accords to a good or service supplied by an enterprise that is a covered investment in the Party's territory treatment no less favourable than it accords to a like good or a like service supplied by enterprises in the relevant market in the Party's territory that are investments of investors of the Party or of any non-party; and
 - (c) in its sale of a good or service:
 - (i) accords to an enterprise of the other Party treatment no less favourable than it accords to enterprises of the Party or of any non-party; and
 - (ii) accords to an enterprise that is a covered investment in the Party's territory treatment no less favourable than it accords to enterprises in the relevant market in the Party's territory that are investments of investors of the Party or of any non-party.¹¹
2. Each Party shall ensure that each of its designated monopolies:
 - (a) acts in accordance with commercial considerations in its purchase or sale of the monopoly good or service in the relevant market, except to fulfil any terms of its designation that are not inconsistent with subparagraphs (b), (c), or (d);
 - (b) in its purchase of the monopoly good or service:

¹¹ Paragraph 1 shall not apply with respect to the purchase or sale of shares, stock, or other forms of equity by a state-owned enterprise as a means of its equity participation in another enterprise.

- (i) accords to a good or service supplied by an enterprise of the other Party treatment no less favourable than it accords to a like good or a like service supplied by enterprises of the Party or of any non-party; and
 - (ii) accords to a good or service supplied by an enterprise that is a covered investment in the Party's territory treatment no less favourable than it accords to a like good or a like service supplied by enterprises in the relevant market in the Party's territory that are investments of investors of the Party or of any non-party;
- (c) in its sale of the monopoly good or service:
- (i) accords to an enterprise of the other Party treatment no less favourable than it accords to enterprises of the Party or of any non-party; and
 - (ii) accords to an enterprise that is a covered investment in the Party's territory treatment no less favourable than it accords to enterprises in the relevant market in the Party's territory that are investments of investors of the Party or of any non-party; and
- (d) does not use its monopoly position to engage in, either directly or indirectly, including through its dealings with its parent, subsidiaries, or other entities the Party or the designated monopoly owns, anti-competitive practices in a non-monopolised market in its territory that negatively affect trade or investment between the Parties.¹²
3. Subparagraphs 1(b), 1(c), 2(b), and 2(c) shall not preclude a state-owned enterprise or designated monopoly from:
- (a) purchasing or selling goods or services on different terms or conditions including those relating to price; or
 - (b) refusing to purchase or sell goods or services,
- provided that such differential treatment or refusal is undertaken in accordance with commercial considerations.

¹² For greater certainty, a Party may comply with the requirements of this subparagraph through the enforcement or implementation of its generally applicable national competition laws and regulations, its economic regulatory laws and regulations, or other appropriate measures.

Article 19.5

Legal and Regulatory Framework

1. Each Party shall respect and make best use of relevant international standards including, amongst other things, the *OECD Guidelines on Corporate Governance of State-Owned Enterprises* done at Paris on 8 July 2015.
2. Each Party shall provide its courts with jurisdiction over civil claims against an enterprise owned or controlled through ownership interests by a foreign government based on a commercial activity carried on in its territory.¹³ This shall not be construed to require a Party to provide jurisdiction over those claims if it does not provide jurisdiction over similar claims against enterprises that are not owned or controlled through ownership interests by a foreign government.
3. Each Party shall ensure that any administrative body that the Party establishes or maintains that regulates a state-owned enterprise exercises its regulatory discretion in an impartial manner with respect to enterprises that it regulates, including enterprises that are not state-owned enterprises.¹⁴

Article 19.6

Non-Commercial Assistance

1. Neither Party shall cause¹⁵ adverse effects to the interests of the other Party through the use of non-commercial assistance that it provides, either directly or indirectly,¹⁶ to any of its state-owned enterprises with respect to:
 - (a) the production and sale of a good by the state-owned enterprise;
 - (b) the supply of a service by the state-owned enterprise from the territory of the Party into the territory of the other Party; or
 - (c) the supply of a service in the territory of the other Party through an enterprise that is a covered investment in the territory of that other Party.

¹³ This paragraph shall not be construed to preclude a Party from providing its courts with jurisdiction over claims against enterprises owned or controlled through ownership interests by a foreign government other than those claims referred to in this paragraph.

¹⁴ For greater certainty, the impartiality with which an administrative body exercises its regulatory discretion is to be assessed by reference to a pattern or practice of that administrative body.

¹⁵ For the purposes of paragraphs 1 and 2, it must be demonstrated that the adverse effects claimed have been caused by the non-commercial assistance. Thus, the non-commercial assistance must be examined within the context of other possible causal factors to ensure an appropriate attribution of causality.

¹⁶ For greater certainty, indirect provision includes the situation in which a Party entrusts or directs an enterprise that is not a state-owned enterprise to provide non-commercial assistance.

2. Each Party shall ensure that its state enterprises and state-owned enterprises do not cause adverse effects to the interests of the other Party through the use of non-commercial assistance that the state enterprise or state-owned enterprise provides to any of its state-owned enterprises with respect to:
 - (a) the production and sale of a good by the state-owned enterprise;
 - (b) the supply of a service by the state-owned enterprise from the territory of the Party into the territory of the other Party; or
 - (c) the supply of a service in the territory of the other Party through an enterprise that is a covered investment in the territory of that other Party.
3. Neither Party shall cause injury to a domestic industry¹⁷ of the other Party through the use of non-commercial assistance that it provides, either directly or indirectly, to any of its state-owned enterprises that is a covered investment in the territory of that other Party in circumstances where:
 - (a) the non-commercial assistance is provided with respect to the production and sale of a good by the state-owned enterprise in the territory of the other Party; and
 - (b) a like good is produced and sold in the territory of the other Party by the domestic industry of that other Party.¹⁸
4. A service supplied by a state-owned enterprise of a Party within that Party's territory shall be deemed not to cause adverse effects.¹⁹

Article 19.7 Adverse Effects

1. For the purposes of paragraphs 1 and 2 of Article 19.6 (Non-Commercial Assistance), adverse effects arise if the effect of the non-commercial assistance is:
 - (a) that the production and sale of a good by a Party's state-owned enterprise that has received the non-commercial assistance displaces

¹⁷ The term "domestic industry" refers to the domestic producers as a whole of the like good, or to those domestic producers whose collective output of the like good constitutes a major proportion of the total domestic production of the like good, excluding the state-owned enterprise that is a covered investment that has received the non-commercial assistance referred to in this paragraph.

¹⁸ In situations of material retardation of the establishment of a domestic industry, it is understood that a domestic industry may not yet produce and sell the like good. However, in these situations, there must be evidence that a prospective domestic producer has made a substantial commitment to commence production and sales of the like good.

¹⁹ For greater certainty, this paragraph shall not be construed to apply to a service that itself is a form of non-commercial assistance.

or impedes from the Party's market imports of a like good of the other Party or sales of a like good produced by an enterprise that is a covered investment in the territory of the Party;

- (b) that the production and sale of a good by a Party's state-owned enterprise that has received the non-commercial assistance displaces or impedes from the market of a non-party imports of a like good of the other Party;
 - (c) a significant price undercutting by a good produced by a Party's state-owned enterprise that has received the non-commercial assistance and sold by the enterprise in:
 - (i) the market of a Party as compared with the price in the same market of imports of a like good of the other Party or a like good that is produced by an enterprise that is a covered investment in the territory of the Party, or significant price suppression, price depression, or lost sales in the same market; or
 - (ii) the market of a non-party as compared with the price in the same market of imports of a like good of the other Party, or significant price suppression, price depression, or lost sales in the same market;
 - (d) that services supplied by a Party's state-owned enterprise that has received the non-commercial assistance displace or impede from the market of the other Party a like service supplied by a service supplier of that other Party; or
 - (e) a significant price undercutting by a service supplied in the market of the other Party by a Party's state-owned enterprise that has received the non-commercial assistance as compared with the price in the same market of a like service supplied by a service supplier of that other Party, or significant price suppression, price depression, or lost sales in the same market.²⁰
2. For the purposes of subparagraphs 1(a), 1(b), and 1(d), the displacing or impeding of a good or service includes any case in which it has been demonstrated that there has been a significant change in relative shares of the market to the disadvantage of the like good or like service. "Significant change in relative shares of the market" shall include any of the following situations:

²⁰ The purchase or sale of shares, stock, or other forms of equity by a state-owned enterprise that has received non-commercial assistance as a means of its equity participation in another enterprise shall not be construed to give rise to adverse effects as provided for in paragraph 1.

- (a) there is a significant increase in the market share of the good or service of the Party's state-owned enterprise;
- (b) the market share of the good or service of the Party's state-owned enterprise remains constant in circumstances in which, in the absence of the non-commercial assistance, it would have declined significantly; or
- (c) the market share of the good or service of the Party's state-owned enterprise declines, but at a significantly slower rate than would have been the case in the absence of the non-commercial assistance.

The change must manifest itself over an appropriately representative period sufficient to demonstrate clear trends in the development of the market for the good or service concerned, which, in normal circumstances, shall be at least one year.

- 3. For the purposes of subparagraphs 1(c) and 1(e), price undercutting shall include any case in which such price undercutting has been demonstrated through a comparison of the prices of the good or service of the state-owned enterprise with the prices of the like good or service.
- 4. Comparisons of the prices in paragraph 3 shall be made at the same level of trade and at comparable times, and due account shall be taken for factors affecting price comparability. If a direct comparison of transactions is not possible, the existence of price undercutting may be demonstrated on some other reasonable basis, such as, in the case of goods, a comparison of unit values.
- 5. Non-commercial assistance that a Party provides:
 - (a) before the signing of this Agreement; or
 - (b) within three years after the signing of this Agreement, pursuant to a law that is enacted, or contractual obligation undertaken, prior to the signing of this Agreement,

shall be deemed not to cause adverse effects.

- 6. For the purposes of subparagraphs 1(b) and 2(b) of Article 19.6 (Non-Commercial Assistance), the initial capitalisation of a state-owned enterprise, or the acquisition by a Party of a controlling interest in an enterprise, that is principally engaged in the supply of services within the territory of the Party, shall be deemed not to cause adverse effects.

Article 19.8

Injury

1. For the purposes of paragraph 3 of Article 19.6 (Non-Commercial Assistance), the term “injury” shall be taken to mean material injury to a domestic industry, threat of material injury to a domestic industry, or material retardation of the establishment of such an industry. A determination of material injury shall be based on positive evidence and involve an objective examination of the relevant factors, including the volume of production by the covered investment that has received non-commercial assistance, the effect of such production on prices for like goods produced and sold by the domestic industry, and the effect of such production on the domestic industry producing like goods.²¹
2. With regard to the volume of production by the covered investment that has received non-commercial assistance, consideration shall be given as to whether there has been a significant increase in the volume of production, either in absolute terms or relative to production or consumption in the territory of the Party in which injury is alleged to have occurred. With regard to the effect of the production by the covered investment on prices, consideration shall be given as to whether there has been a significant price undercutting by the goods produced and sold by the covered investment as compared with the price of like goods produced and sold by the domestic industry, or whether the effect of production by the covered investment is otherwise to depress prices to a significant degree or to prevent price increases, which otherwise would have occurred, to a significant degree. No one or several of these factors can necessarily give decisive guidance.
3. The examination of the impact on the domestic industry of the goods produced and sold by the covered investment that received the non-commercial assistance shall include an evaluation of all relevant economic factors and indices having a bearing on the state of the industry, such as actual and potential decline in output, sales, market share, profits, productivity, return on investments, or utilisation of capacity; factors affecting domestic prices; actual and potential negative effects on cash flow, inventories, employment, wages, growth, ability to raise capital or investments and, in the case of agriculture, whether there has been an increased burden on government support programmes. This list is not exhaustive, nor can one or several of these factors necessarily give decisive guidance.
4. It must be demonstrated that the goods produced and sold by the covered investment are, through the effects²² of the non-commercial assistance, causing injury within the meaning of this Article. The demonstration of a causal relationship between the goods produced and sold by the covered

²¹ The periods for examination of the non-commercial assistance and injury shall be reasonably established and shall end as closely as practical to the date of initiation of the proceeding before the panel pursuant to Chapter 31 (Dispute Settlement).

²² As set out in paragraphs 2 and 3.

investment and the injury to the domestic industry shall be based on an examination of all relevant evidence. Any known factors other than the goods produced by the covered investment which at the same time are injuring the domestic industry shall be examined, and the injuries caused by these other factors must not be attributed to the goods produced and sold by the covered investment that has received non-commercial assistance. Factors which may be relevant in this respect include, among other things, the volumes and prices of other like goods in the market in question, contraction in demand or changes in the patterns of consumption, and developments in technology and the export performance and productivity of the domestic industry.

5. A determination of a threat of material injury shall be based on facts and not merely on allegation, conjecture, or remote possibility and shall be considered with special care. The change in circumstances which would create a situation in which non-commercial assistance to the covered investment would cause injury must be clearly foreseen and imminent. In making a determination regarding the existence of a threat of material injury, there should be consideration of relevant factors²³ and of whether the totality of the factors considered lead to the conclusion that further availability of goods produced by the covered investment is imminent and that, unless protective action is taken, material injury would occur.

Article 19.9 Transparency

1. Each Party shall provide to the other Party or otherwise make publicly available on an official website a list of its state-owned enterprises no later than six months after the date of entry into force of this Agreement for that Party, and thereafter shall update the list annually.
2. Each Party shall promptly notify the other Party or otherwise make publicly available on an official website the designation of a monopoly or expansion of the scope of an existing monopoly and the terms of its designation.

²³ In making a determination regarding the existence of a threat of material injury, a panel pursuant to Chapter 31 (Dispute Settlement) should consider, among other things, such factors as:

- (a) the nature of the non-commercial assistance in question and the trade effects likely to arise therefrom;
- (b) a significant rate of increase in sales in the domestic market by the covered investment, indicating a likelihood of substantially increased sales;
- (c) sufficient freely disposable, or an imminent, substantial increase in, capacity of the covered investment indicating the likelihood of substantially increased production of the good by that covered investment, taking into account the availability of export markets to absorb additional production;
- (d) whether prices of goods sold by the covered investment will have a significant depressing or suppressing effect on the price of like goods; and
- (e) inventories of like goods.

3. On the written request of the other Party, a Party shall promptly provide the following information concerning a state-owned enterprise or a government monopoly, provided that the request includes an explanation of how the activities of the entity may be affecting trade or investment between the Parties:
 - (a) the percentage of shares that the Party, its state-owned enterprises, or designated monopolies cumulatively own, and the percentage of votes that they cumulatively hold, in the entity;
 - (b) a description of any special shares or special voting or other rights that the Party, its state-owned enterprises, or designated monopolies hold, to the extent these rights are different than the rights attached to the general common shares of the entity;
 - (c) the government titles of any government official serving as an officer or member of the entity's board of directors;
 - (d) the entity's annual revenue and total assets over the most recent three-year period for which information is available;
 - (e) any exemptions and immunities from which the entity benefits under the Party's law; and
 - (f) any additional information regarding the entity that is publicly available, including annual financial reports and third-party audits, and that is sought in the written request.
4. On the written request of the other Party, a Party shall endeavour to provide in writing no later than two months after the date of that request, information regarding any policy or programme it has adopted or maintains that provides for non-commercial assistance, provided that the request includes an explanation of how the policy or programme affects or could affect trade or investment between the Parties.
5. When a Party provides a response pursuant to paragraph 4, the information it provides shall be sufficiently specific to enable the requesting Party to understand the operation of and evaluate the policy or programme and its effects or potential effects on trade or investment between the Parties. The Party responding to a request shall ensure that the response it provides contains the following information:
 - (a) the form of the non-commercial assistance provided under the policy or programme, for example, grant or loan;
 - (b) the names of the government agencies, state-owned enterprises, or state enterprises providing the non-commercial assistance and the

- names of the state-owned enterprises that have received or are eligible to receive the non-commercial assistance;
- (c) the legal basis and policy objective of the policy or programme providing for the non-commercial assistance;
 - (d) with respect to goods, the amount per unit of the non-commercial assistance or, in cases where this is not possible, the total amount or the annual amount budgeted for the non-commercial assistance, indicating, if possible, the average amount per unit in the previous year;
 - (e) with respect to services, the total amount or the annual amount budgeted for the non-commercial assistance, indicating, if possible, the total amount in the previous year;
 - (f) with respect to policies or programmes providing for non-commercial assistance in the form of loans or loan guarantees, the amount of the loan or amount of the loan guaranteed, interest rates, and fees charged;
 - (g) with respect to policies or programmes providing for non-commercial assistance in the form of the provision of goods or services, the prices charged, if any;
 - (h) with respect to policies or programmes providing for non-commercial assistance in the form of equity capital, the amount invested, the number and a description of the shares received, and any assessments that were conducted with respect to the underlying investment decision;
 - (i) the duration of the policy or programme or any other time-limits attached to it; and
 - (j) statistical data permitting an assessment of the effects of the non-commercial assistance on trade or investment between the Parties.
6. If a Party considers that it has not adopted or does not maintain any policies or programmes referred to in paragraph 4, it shall so inform the requesting Party in writing.
7. If any relevant points in paragraph 5 have not been addressed in the written response, an explanation shall be provided in the written response itself.
8. The Parties recognise that the provision of information under paragraphs 5 and 7 does not prejudice the legal status of the assistance that was the subject of the request under paragraph 4 or the effects of that assistance under this Agreement.

9. When a Party provides written information pursuant to a request under this Article and informs the requesting Party that it considers the information to be confidential, the requesting Party shall not disclose the information without the prior consent of the Party providing the information.

Article 19.10 Technical Cooperation

The Parties shall, where appropriate and subject to available resources, engage in mutually agreed technical cooperation activities, including:

- (a) exchanging information regarding the Parties' experiences in improving the corporate governance and operation of their state-owned enterprises;
- (b) sharing best practices on policy approaches to ensure a level playing field between state-owned and privately owned enterprises, including policies related to competitive neutrality; and
- (c) organising international seminars, workshops, or any other appropriate forum for sharing technical information and expertise related to the governance and operations of state-owned enterprises.

Article 19.11 Contact Points

Each Party shall designate a contact point from its relevant authorities and notify the other Party of the contact details of its contact point within 90 days of the date of entry into force of this Agreement, in order to facilitate communication between the Parties on any matter relating to this Chapter. Each Party shall promptly notify the other Party of any change to its contact point or those contact details.

Article 19.12 Exceptions

1. Nothing in Article 19.4 (Non-Discriminatory Treatment and Commercial Considerations) or Article 19.6 (Non-Commercial Assistance) shall be construed to:
 - (a) prevent the adoption or enforcement by a Party of measures to respond temporarily to a national or global economic emergency; or
 - (b) apply to a state-owned enterprise with respect to which a Party has adopted or enforced measures on a temporary basis in response to a

national or global economic emergency, for the duration of that emergency.

2. Paragraph 1 of Article 19.4 (Non-Discriminatory Treatment and Commercial Considerations) shall not apply with respect to the supply of financial services by a state-owned enterprise pursuant to a government mandate if that supply of financial services:
 - (a) supports exports or imports, provided that these services are:
 - (i) not intended to displace commercial financing; or
 - (ii) offered on terms no more favourable than those that could be obtained for comparable financial services in the commercial market;²⁴
 - (b) supports private investment outside the territory of the Party, provided that these services are:
 - (i) not intended to displace commercial financing; or
 - (ii) offered on terms no more favourable than those that could be obtained for comparable financial services in the commercial market; or
 - (c) is offered on terms consistent with the Arrangement, provided that it falls within the scope of the Arrangement.
3. The supply of financial services by a state-owned enterprise pursuant to a government mandate shall be deemed not to give rise to adverse effects under subparagraphs 1(b), 1(c), 2(b), or 2(c) of Article 19.6 (Non-Commercial Assistance), where the Party in which the financial service is supplied requires a local presence in order to supply those services, if that supply of financial services:²⁵
 - (a) supports exports and imports, provided that these services are:

²⁴ In circumstances where no comparable financial services are offered in the commercial market:

- (a) for the purposes of subparagraphs 2(a)(ii), 2(b)(ii), 3(a)(ii), and 3(b)(ii), the state-owned enterprise may rely as necessary on available evidence to establish a benchmark of the terms on which such services would be offered in the commercial market; and
- (b) for the purposes of subparagraphs 2(a)(i), 2(b)(i), 3(a)(i), and 3(b)(i), the supply of the financial services shall be deemed not to be intended to displace commercial financing.

²⁵ For the purposes of this paragraph, in cases where the country in which the financial service is supplied requires a local presence in order to supply those services, the supply of the financial services identified in this paragraph through an enterprise that is a covered investment shall be deemed to not give rise to adverse effects.

- (i) not intended to displace commercial financing; or
 - (ii) offered on terms no more favourable than those that could be obtained for comparable financial services in the commercial market;
 - (b) supports private investment outside the territory of the Party, provided that these services are:
 - (i) not intended to displace commercial financing; or
 - (ii) offered on terms no more favourable than those that could be obtained for comparable financial services in the commercial market; or
 - (c) is offered on terms consistent with the Arrangement, provided that it falls within the scope of the Arrangement.
4. Article 19.6 (Non-Commercial Assistance) shall not apply with respect to an enterprise located outside the territory of a Party over which a state-owned enterprise of that Party has assumed temporary ownership as a consequence of foreclosure or a similar action in connection with defaulted debt, or payment of an insurance claim by the state-owned enterprise, associated with the supply of the financial services referred to in paragraphs 2 and 3, provided that any support the Party, a state enterprise, or state-owned enterprise of the Party, provides to the enterprise during the period of temporary ownership is provided in order to recoup the state-owned enterprise's investment in accordance with a restructuring or liquidation plan that will result in the ultimate divestiture from the enterprise.
5. Article 19.4 (Non-Discriminatory Treatment and Commercial Considerations), Article 19.6 (Non- Commercial Assistance), Article 19.9 (Transparency), and Article 19.11 (Contact Points) shall not apply with respect to a state-owned enterprise or designated monopoly if, in any one of the three previous consecutive fiscal years, the annual revenue derived from the commercial activities of the state-owned enterprise or designated monopoly was less than a threshold amount which shall be calculated in accordance with Annex 19A (Threshold Calculation).²⁶
6. Subparagraphs 1(b) and 2(b) of Article 19.6 (Non-Commercial Assistance) shall not apply to New Zealand, or any of its existing and future state enterprises or state-owned enterprises, with respect to:

²⁶ When a Party invokes this exception during consultations under Article 31.5 (Consultations – Dispute Settlement), the Parties should exchange and discuss available evidence concerning the annual revenue of the state-owned enterprise or the designated monopoly derived from the commercial activities during the three previous consecutive fiscal years in an effort to resolve during the consultations period any disagreement regarding the application of this exception.

- (a) the supply of construction, operation, maintenance, or repair services of physical infrastructure supporting communications between New Zealand and the United Kingdom; and
- (b) the supply of air transport services and maritime transport services to the extent that they provide a connection for New Zealand to the rest of the world, provided that non-commercial assistance for the supply of air transport services:
 - (i) is provided in order to maintain ongoing operations; and
 - (ii) does not cause:
 - (A) a significant increase in the entity's market share of the service; or
 - (B) a significant price undercutting by the service supplied by the entity as compared with the price in the same market of a like service supplied by a service supplier of the other Party, or significant price suppression, price depression, or lost sales in the same market.

Article 19.13
Process for Developing Information

Annex 19B (Process for Developing Information Concerning State-Owned Enterprises and Designated Monopolies) applies in any dispute under Chapter 31 (Dispute Settlement) regarding a Party's conformity with Article 19.4 (Non-Discriminatory Treatment and Commercial Considerations) or Article 19.6 (Non-Commercial Assistance).

ANNEX 19A

THRESHOLD CALCULATION

1. On the date of entry into force of this Agreement, the threshold referred to in paragraph 5 of Article 19.12 (Exceptions) shall be 200 million Special Drawing Rights (SDRs).
2. The amount of the threshold shall be adjusted at three-year intervals with each adjustment taking effect on 1 January. The first adjustment shall take place on the first 1 January following the date of entry into force of this Agreement, in accordance with the formula set out in this Annex.
3. The threshold shall be adjusted for changes in general price levels using a composite SDR inflation rate, calculated as a weighted sum of cumulative per cent changes in the Gross Domestic Product (GDP) deflators of SDR component currencies over the three-year period ending 30 June of the year prior to the adjustment taking effect, and using the following formula:

$$T_1 = (1 + (\Sigma w_i^{SDR} \cdot \Pi_i^{SDR}))T_0$$

where:

T_0 = threshold value at base period;
 T_1 = new (adjusted) threshold value;
 w_i^{SDR} = respective (fixed) weights of each currency, i , in the SDR (as at 30 June of the year prior to adjustment taking effect); and
 Π_i^{SDR} = cumulative per cent change in the GDP deflator of each currency, i , in the SDR over the three-year period ending 30 June of the year prior to adjustment taking effect.

4. Each Party shall convert the threshold into national currency terms where the conversion rates shall be the average of monthly values of that Party's national currency in SDR terms over the three-year period to 30 June of the year before the threshold is to take effect. Each Party shall notify the other Party of their applicable threshold in their respective national currencies.
5. For the purposes of this Chapter, all data shall be drawn from the International Monetary Fund's *International Financial Statistics* database.
6. The Parties shall consult if a major change in a national currency *vis-à-vis* the SDR were to create a significant problem with regard to the application of this Chapter.

ANNEX 19B

PROCESS FOR DEVELOPING INFORMATION CONCERNING STATE-OWNED ENTERPRISES AND DESIGNATED MONOPOLIES

1. If a panel has been established pursuant to Chapter 31 (Dispute Settlement) to examine a complaint arising under Article 19.4 (Non-Discriminatory Treatment and Commercial Considerations) or Article 19.6 (Non-Commercial Assistance), the Parties may exchange written questions and responses, as set forth in paragraphs 2, 3, and 4, to obtain information relevant to the complaint that is not otherwise readily available.
2. The questioning Party may provide written questions to the answering Party within 15 days of the date the panel is established. The answering Party shall provide its responses to the questions to the questioning Party within 30 days of the date it receives the questions.
3. The questioning Party may provide any follow-up written questions to the answering Party within 15 days of the date it receives the responses to the initial questions. The answering Party shall provide its responses to the follow-up questions to the questioning Party within 30 days of the date it receives the follow-up questions.
4. If the questioning Party considers that the answering Party has failed to cooperate in the information gathering process under this Annex, the questioning Party shall inform the panel and the answering Party in writing within 30 days of the date the responses to the questioning Party's final questions are due, and provide the basis for its view. The panel shall afford the answering Party an opportunity to reply in writing.
5. A Party that provides written questions or responses to the other Party pursuant to these procedures shall, on the same day, provide the questions or answers to the panel. In the event that a panel has not yet been composed, each Party shall, upon the composition of the panel, promptly provide the panel with any questions or responses it has provided to the other Party.
6. The answering Party may designate information in its responses as confidential information, in accordance with the procedures set out in the Rules of Procedure established under Article 31.23 (Rules of Procedure and Code of Conduct – Dispute Settlement), or other rules of procedure agreed to by the disputing Parties.
7. The time periods in paragraphs 2, 3, and 4 may be modified upon agreement of the Parties or approval by the panel.
8. In determining whether a Party has failed to cooperate in the information gathering process, the panel shall take into account the reasonableness of the

questions and the efforts the answering Party has made to respond to the questions in a cooperative and timely manner.

9. In making findings of fact in its initial report, the panel should draw adverse inferences from instances of non-cooperation by a Party in the information gathering process.
10. The panel may deviate from the time period set out in paragraph 3 of Article 31.12 (Reports of a Panel – Dispute Settlement) for the issuance of the initial report if necessary to accommodate the information gathering process.
11. The panel may seek additional information from a Party that was not provided to the panel through the information gathering process where the panel considers the information necessary to resolve the dispute. However, the panel shall not request additional information to complete the record where the information would support a Party's position and the absence of that information in the record is the result of that Party's non-cooperation in the information gathering process.

ANNEX 19C

FURTHER NEGOTIATIONS

Within five years of the date of entry into force of this Agreement, the Parties shall conduct further negotiations on extending the application of:

- (a) the disciplines in this Chapter to the activities of state-owned enterprises that are owned or controlled by a sub-central level of government, and designated monopolies designated by a sub-central level of government, where such activities have been listed in Annex 19D (Application to Sub-Central State-Owned Enterprises and Designated Monopolies); and
- (b) the disciplines in Article 19.6 (Non-Commercial Assistance) and Article 19.7 (Adverse Effects) to address effects caused, in a market of a non-party, by the supply of services by a state-owned enterprise.

ANNEX 19D

APPLICATION TO SUB-CENTRAL STATE-OWNED ENTERPRISES AND DESIGNATED MONOPOLIES

Pursuant to paragraph 12 of Article 19.2 (Scope), the following obligations shall not apply with respect to a state-owned enterprise owned or controlled by a sub-central level of government and a designated monopoly designated by a sub-central level of government.²⁷

- (a) for New Zealand:
 - (i) paragraph 1 of Article 19.4 (Non-Discriminatory Treatment and Commercial Considerations);
 - (ii) paragraph 2 of Article 19.4 (Non-Discriminatory Treatment and Commercial Considerations);
 - (iii) subparagraphs 1(a) and 2(a) of Article 19.6 (Non-Commercial Assistance), with respect to the production and sale of a good in competition with a like good produced and sold by a covered investment in the territory of New Zealand;
 - (iv) subparagraphs 1(b), 1(c), 2(b), and 2(c) of Article 19.6 (Non-Commercial Assistance);
 - (v) paragraph 3 of Article 19.6 (Non-Commercial Assistance); and
 - (vi) paragraph 1 of Article 19.9 (Transparency);
- (b) for the United Kingdom:
 - (i) paragraph 1 of Article 19.4 (Non-Discriminatory Treatment and Commercial Considerations);
 - (ii) paragraph 2 of Article 19.4 (Non-Discriminatory Treatment and Commercial Considerations);
 - (iii) subparagraphs 1(a) and 2(a) of Article 19.6 (Non-Commercial Assistance), with respect to the production and sale of a good in competition with a like good produced and sold by a covered investment in the territory of the United Kingdom;

²⁷ For the purposes of this Annex, “sub-central level of government” means the regional level of government and the local level of government of a Party.

- (iv) subparagraphs 1(b), 1(c), 2(b), and 2(c) of Article 19.6 (Non-Commercial Assistance);
- (v) paragraph 3 of Article 19.6 (Non-Commercial Assistance);
and
- (vi) paragraph 1 of Article 19.9 (Transparency).

CHAPTER 20
CONSUMER PROTECTION

Article 20.1
Objectives

1. The objectives of this Chapter are to:
 - (a) promote transparent and effective measures to protect consumers;
 - (b) promote effective enforcement of consumer protection measures;
 - (c) enhance consumer trust and welfare; and
 - (d) facilitate cooperation between the Parties' respective national consumer protection agencies or other relevant bodies on matters related to consumer protection.

2. The Parties recognise that, in addition this Chapter, there are provisions in other Chapters of this Agreement that seek to enhance cooperation among the Parties on consumer issues or that otherwise may be of particular benefit to consumers. In particular, the Parties note the provisions benefitting consumers engaged in online commercial activities set out in Chapter 15 (Digital Trade), including Article 15.11 (Unsolicited Commercial Electronic Messages – Digital Trade) and Article 15.13 (Personal Information Protection – Digital Trade).

Article 20.2
Consumer Protection Law

1. Each Party shall maintain measures against fraudulent, deceptive, misleading, or unfair commercial activities. Fraudulent, deceptive, misleading, or unfair commercial activities include:
 - (a) making misrepresentations or false claims as to material qualities, price, suitability for purpose, quantity, or origin of goods or services;
 - (b) advertising goods or services for supply without intention to supply;
 - (c) charging consumers for goods or services for supply without intention to supply; or
 - (d) charging or debiting consumers' financial, telephone, or other accounts without authorisation.

2. Each Party shall maintain measures that:
 - (a) require goods provided to be of reasonable and satisfactory quality at the time of delivery and consistent with the supplier's claims regarding the quality of the goods;
 - (b) require services provided to be performed with reasonable skill and care, in a reasonable time, and consistent with the supplier's claims regarding the quality of the services; and
 - (c) provide consumers with appropriate redress when a supplier breaches the measures described in subparagraphs (a) and (b).

Article 20.3 Online Consumer Protection

Each Party shall provide consumers engaged in online commercial activities with a level of protection not less than that provided under its law to consumers engaged in other forms of commerce.¹

Article 20.4 Transparency

1. The Parties recognise the value of transparency in relation to consumer protection law.
2. Each Party shall publish information on the consumer protections it provides to consumers, including for consumers engaged in online commercial activities. That information shall include how:
 - (a) consumers can pursue remedies; and
 - (b) enterprises can comply with any legal requirements.
3. Each Party shall encourage enterprises to publish their policies and procedures related to consumer protection.

¹ The form of protection provided by each Party may be different as between online and other forms of commerce, provided that the level of protection provided to consumers engaged in online commercial activities is, in its effect, not less than that provided to consumers engaged in other forms of commerce.

Article 20.5
Consumer Redress in Cross-Border Transactions

1. The Parties recognise the importance of robust, effective, and accessible consumer redress mechanisms in protecting consumers engaged in cross-border trade, and promoting the continued growth of cross-border trade in goods and services.
2. The Parties shall cooperate to identify obstacles to consumers in accessing redress mechanisms for claims involving consumers of a Party transacting with suppliers of the other Party, and consider appropriate measures to enhance the ability of consumers to seek, and suppliers to facilitate, effective and timely redress.

Article 20.6
Cooperation

1. The Parties shall cooperate on matters of mutual interest related to consumer protection, including with respect to:
 - (a) enforcement of consumer protection laws and regulations against fraudulent, deceptive, misleading, or unfair commercial activities; and
 - (b) online consumer protection, including building consumer confidence in digital trade.

Such cooperation shall be in a manner compatible with each Party's respective law and within their available resources.

2. The Parties acknowledge the importance of cooperation and coordination internationally and the work of multilateral organisations in this area, including the OECD Committee on Consumer Policy, and the International Consumer Protection and Enforcement Network.

Article 20.7
Consultations

1. In order to foster understanding between the Parties, or to address specific matters that arise under this Chapter, a Party shall enter into consultations upon request by the other Party. In its request, the requesting Party shall indicate, if relevant, how the matter affects trade or investment between the Parties.
2. The Party addressed shall accord full and sympathetic consideration to the concerns of the requesting Party and shall reply promptly to the request.

3. To facilitate discussion of the matter that is the subject of the consultations, each Party shall endeavour to provide relevant non-confidential, non-privileged information to the other Party.
4. This Article shall not apply to matters arising under Article 20.3 (Online Consumer Protection).

Article 20.8
Non-Application of Dispute Settlement

Neither Party shall have recourse to dispute settlement under Chapter 31 (Dispute Settlement) for a matter arising under this Chapter, except for matters arising under Article 20.3 (Online Consumer Protection).

CHAPTER 21
GOOD REGULATORY PRACTICE AND REGULATORY
COOPERATION

Article 21.1
Definitions

For the purposes of this Chapter:

“regulatory authority” means:

- (a) for New Zealand, any central government organisation that administers a regulatory measure covered by this Agreement;
- (b) for the United Kingdom, a ministerial department of the central level of government; and

“regulatory measure” means:

- (a) for New Zealand:
 - (i) a Public Act of the Parliament of New Zealand; or
 - (ii) a Regulation made by Order in Council,
which is a measure of general application related to any matter covered by this Agreement, excluding:
 - (iii) any measure that would have no or only minor impacts on businesses, individuals, or not-for-profit entities;
 - (iv) any measure imposing, abolishing, or varying any tax, duty, levy, or other charge (or any measure in connection with that measure);
 - (v) any measure in connection with public sector procurement;
 - (vi) any measure in connection with the giving of grants or other financial assistance by or on behalf of a public sector organisation;
 - (vii) any measure which is to have effect for a period of less than 12 months; or
 - (viii) any measure related to managing, mitigating, or alleviating the impacts of declared emergency events;

- (b) for the United Kingdom:
 - (i) an Act of the UK Parliament; or
 - (ii) a statutory instrument made by a Minister of the Crown under an Act of the UK Parliament,

which makes provision in relation to a matter covered by this Agreement which relates to a business activity, excluding:
 - (iii) any measure imposing, abolishing, or varying any tax, duty, levy, or other charge (or any measure in connection with that measure);
 - (iv) any measure in connection with public sector procurement;
 - (v) any measure in connection with the giving of grants or other financial assistance by or on behalf of a public authority; or
 - (vi) any measure which is to have effect for a period of less than 12 months.

Article 21.2 General Principles

1. The purpose of this Chapter is to promote good regulatory practice, and regulatory cooperation between the Parties, with the aim of:
 - (a) promoting an effective, transparent, and predictable regulatory environment;
 - (b) promoting compatible regulatory approaches and reducing unnecessarily burdensome, duplicative, or divergent regulatory requirements;
 - (c) discussing regulatory measures, practice, or approaches of the Parties, including how to enhance their effective and efficient application; and
 - (d) reinforcing bilateral cooperation between the Parties in international fora.
2. Each Party shall be free to determine its approach to good regulatory practice and regulatory cooperation under this Agreement in a manner consistent with its own legal framework, practice, and relevant principles of governance.
3. Each Party shall be free to identify its regulatory priorities and prepare and adopt regulatory measures to address those priorities to ensure the levels of

protection that the Party considers appropriate to achieve its public policy objectives, which may include health, safety, and environmental goals.

4. This Chapter shall not be construed so as to require a Party to:
 - (a) take actions that would undermine or impede the timely adoption of regulatory measures to achieve its public policy objectives, or would otherwise risk undermining or compromising those public policy objectives;
 - (b) achieve any particular regulatory outcome; or
 - (c) adopt or apply domestic procedures, processes, and mechanisms that are unlikely to be cost effective for that Party.

Article 21.3 Internal Coordination Processes and Mechanisms

Each Party shall maintain internal coordination processes and mechanisms that foster good regulatory practice and promote the application of good regulatory practice principles to its regulatory measures. Each Party shall make descriptions of those processes and mechanisms freely and publicly available through a digital medium.

Article 21.4 Public Consultation

In addition to paragraph 2 of Article 29.2 (Publication – Transparency), when developing a proposed¹ major² regulatory measure,³ each Party is encouraged to:

- (a) make its consultation documentation freely and publicly available through a digital medium, including information on how to provide input; and
- (b) make publicly available a summary of how relevant input received has informed the development of the proposed regulatory measure.

¹ For New Zealand, for the purposes of this Chapter, obligations with respect to proposed regulatory measures apply to Government-initiated proposals only.

² Each Party may determine what constitutes a “major” regulatory measure for the purposes of its obligations under this Chapter.

³ For greater certainty, for the purposes of this Chapter, a proposed major regulatory measure could take the form of a set of proposed policy options or policy changes that would need to be given effect, in whole or in part, by creating, amending, or repealing a regulatory measure.

Article 21.5
Impact Assessment

1. Each Party shall endeavour to carry out, in accordance with its own rules and procedures, proportionate impact assessments of proposed major regulatory measures.
2. Each Party shall establish and maintain processes and mechanisms for carrying out proportionate impact assessments. Those processes and mechanisms shall consider:
 - (a) the need for a regulatory measure, including the nature and the significance of the issue that a regulatory measure intends to address;
 - (b) any feasible and appropriate regulatory or non-regulatory options, including the option of not regulating, if available, that would achieve the Party's public policy objectives; and
 - (c) reasonably obtainable existing information including relevant scientific, technical, economic, or other information, within the boundaries of the authorities, mandates, and resources of the regulatory authority responsible for undertaking the impact assessment.
3. When conducting regulatory impact assessments, a Party may take into consideration the potential impact of the proposed regulatory measure on SMEs.⁴
4. Each Party shall, in accordance with its own rules and procedures, publish the findings of its impact assessments in a timely manner. The Party may explain the grounds for concluding that the selected option achieves its public policy objectives effectively.

Article 21.6
Access to Regulatory Measures

In addition to paragraphs 1 and 4 of Article 29.2 (Publication – Transparency), each Party shall ensure, consistent with its own rules and procedures, that its regulatory measures that are in effect are freely available and searchable.

⁴ For the United Kingdom, for the purposes of this Chapter, "SMEs" means small and micro businesses.

Article 21.7
Periodic Review of Measures

1. Each Party shall endeavour to maintain processes or mechanisms to promote periodic reviews of major regulatory measures at intervals it deems appropriate.
2. Each Party shall endeavour to ensure that periodic reviews consider, where appropriate:
 - (a) whether there are opportunities to achieve its public policy objectives more effectively and efficiently;⁵ and
 - (b) whether those regulatory measures are likely to remain fit for purpose.

Article 21.8
Cooperation General Provisions

1. The Parties shall cooperate to facilitate the implementation of this Chapter and to maximise the benefits arising from it, including those envisioned in paragraph 1 of Article 21.2 (General Principles).
2. Each Party may propose a good regulatory practice or a regulatory cooperation activity to the other Party through the designated contact points in accordance with Article 21.10 (Contact Points on Good Regulatory Practice) and Article 21.13 (Contact Points on Regulatory Cooperation) respectively or through direct contact between the relevant regulatory authorities.

Article 21.9
Cooperation on Good Regulatory Practice

1. Good regulatory practice cooperation activities may include:
 - (a) information exchanges, dialogues, or meetings between policy officials responsible for oversight of good regulatory practice;
 - (b) engaging with interested persons, including business and consumers;
 - (c) seeking to collaborate in relevant international fora; and
 - (d) other activities that the Parties may agree.

⁵ For greater certainty, this may include whether unnecessary regulatory burdens, including on SMEs, can be reduced.

2. The Parties may undertake cooperation activities under this Article on a voluntary basis.

Article 21.10
Contact Points on Good Regulatory Practice

1. Each Party shall designate and notify a contact point on good regulatory practice to facilitate communication and cooperation between the Parties on any good regulatory practice covered by this Chapter.
2. Each Party shall promptly notify the other Party of any change to its good regulatory practice contact point.

Article 21.11
General Principles on Regulatory Cooperation

1. The Parties affirm the importance of regulatory cooperation and its role in:
 - (a) facilitating economic activity, trade, and investment, including the efficient operation of value chains;
 - (b) helping to reduce or remove potential regulatory barriers;
 - (c) improving the effectiveness of domestic regulation; and
 - (d) facilitating innovation, including the adoption of new technologies and dealing with the risks and opportunities arising out of those new technologies,

while furthering public policy objectives, and ensuring certainty and predictability for businesses.

2. The Parties affirm the importance of undertaking regulatory cooperation in the most efficient way, having regard to the full range of regulatory cooperation activities. Activities include considering unilateral recognition or adoption and less formal arrangements such as information sharing and joint capacity building, along with equivalence, harmonisation, and mutual recognition.
3. The Parties recognise the value of regulatory cooperation, both bilaterally and in concert with other trading partners. The Parties may, whenever practicable and mutually beneficial, approach regulatory cooperation in a way that is open to participation by other international trading partners. Each Party may also, whenever practicable and mutually beneficial, approach regulatory cooperation with other international trading partners in a way that is open to participation by the other Party. The Parties may share information and,

where appropriate, take a coordinated approach to influencing regulatory settings in non-parties and the development of international models in international fora.

4. Where a Party is engaging in regulatory cooperation activities with a non-party, it is encouraged to give positive consideration to a request from the other Party to participate in this activity.

Article 21.12 **Regulatory Cooperation Activities**

1. Regulatory cooperation activities may include:
 - (a) information exchanges, dialogues, or meetings between policy officials;
 - (b) formal cooperation, including mutual recognition, equivalence, or harmonisation;
 - (c) engaging with interested persons, including business and consumers; and
 - (d) other activities that the Parties may agree.
2. Where the Parties agree to engage in a regulatory cooperation activity, and where they agree it is appropriate, each Party shall endeavour to:
 - (a) inform the other Party of the development of new regulatory measures or the revision of existing regulatory measures that are relevant for the regulatory cooperation activity;
 - (b) on request, provide information and discuss measures that are relevant for the regulatory cooperation activity; and
 - (c) consider, when developing new regulatory measures or revising existing regulatory measures, any regulatory approaches by the other Party on the same or a related manner.
3. The Parties acknowledge the importance of regulators having a mandate and powers that enable them to cooperate with each other. Each Party shall endeavour to encourage informal cooperation between its regulators and their counterparts in the other Party to address barriers to trade and investment.
4. The regulatory cooperation contact points in Article 21.13 (Contact Points on Regulatory Cooperation) shall endeavour to:

- (a) proactively identify potential opportunities for undertaking regulatory cooperation between regulatory authorities of the Parties;
 - (b) consider regulatory cooperation activities that respond to business concerns or issues raised by regulatory authorities, where those concerns or issues are not solely addressed in other Chapters of this Agreement; and
 - (c) prioritise those cases that would reduce regulatory barriers for SMEs or best support the efficient operation of value chains that operate between the Parties, including those that extend into other regions.
5. The contact points shall endeavour to ensure that regulatory cooperation activities under this Chapter add value in addition to any related initiatives underway in other relevant fora or other Chapters of this Agreement.

Article 21.13
Contact Points on Regulatory Cooperation

- 1. Each Party shall designate and notify a contact point on regulatory cooperation, to facilitate communication and cooperation between the Parties on any regulatory cooperation matter covered by this Chapter.
- 2. Each Party shall promptly notify the other Party of any change to its regulatory cooperation contact point.

Article 21.14
Relation to Other Chapters

In the event of any inconsistency between this Chapter and another Chapter of this Agreement, the other Chapter shall prevail to the extent of the inconsistency.

Article 21.15
Dispute Settlement

Neither Party shall have recourse to dispute settlement under Chapter 31 (Dispute Settlement) for a matter arising under this Chapter.

CHAPTER 22

ENVIRONMENT

Article 22.1 Definitions

For the purposes of this Chapter:

“**2030 Agenda**” means the *UN 2030 Agenda for Sustainable Development* adopted by the UN General Assembly Resolution 70/1 on 25 September 2015, and its Sustainable Development Goals;

“**CITES**” means the *Convention on International Trade in Endangered Species of Wild Fauna and Flora* done at Washington, D.C. on 3 March 1973;

“**environmental law**” means a law or regulation of a Party, or provision thereof, including any that implements the Party’s obligations under a multilateral environmental agreement, the primary purpose of which is the protection of the environment, including the mitigation of climate change, or the prevention of a danger to human life or health, through:

- (a) the prevention, abatement, or control of: the release, discharge, or emission of pollutants or environmental contaminants including greenhouse gases;
- (b) the control of environmentally hazardous or toxic chemicals, substances, materials, or wastes, and the dissemination of information related thereto;
- (c) the protection or conservation of wild flora or fauna, including endangered species, their habitat, and specially protected natural areas;^{1, 2} or
- (d) the protection, preservation, and enhancement of natural water resources,

but does not include laws or regulations, or a provision thereof, directly related to worker safety or health nor any laws or regulations, or provision thereof, the primary purpose of which is managing the subsistence or aboriginal harvesting of natural resources;

¹ For the purposes of this Chapter, the term “specially protected natural areas” means those areas as defined by the Party in its legislation.

² The Parties recognise that such protection or conservation may include the protection or conservation of biological diversity.

“Montreal Protocol” means the *Montreal Protocol on Substances that Deplete the Ozone Layer* done at Montreal on 16 September 1987;

“Paris Agreement” means the *Paris Agreement* done at Paris on 12 December 2015 by the Conference of the Parties to the UNFCCC at its 21st session; and

“UNFCCC” means the *United Nations Framework Convention on Climate Change* done at New York on 9 May 1992.

Article 22.2

Māori Environmental Concepts

In order to acknowledge the special relationship of Māori with the environment in New Zealand, the Parties include the following concepts for the purposes of this Chapter:

“kaitiakitanga” refers to the Māori concept of active stewardship, guardianship, and protection of our natural surroundings (land, sea, water, and air), and of the mauri of the environment; and

“mauri” refers to the essential quality and vitality of a being or entity. It is also used for a physical object or ecosystem in which this essence is located. All objects have mauri. A waterway, for example, or a mountain have a mauri including through their connection to the land.

Article 22.3

Context and Objectives

1. The Parties recall the *Agenda 21* and the *Rio Declaration on Environment and Development* adopted by the UN Conference on Environment and Development in 1992, the *Johannesburg Plan of Implementation of the World Summit on Sustainable Development* of 2002, the Outcome Document of the UN Conference on Sustainable Development of 2012 titled *The Future We Want* endorsed by the UN General Assembly Resolution 66/288 adopted on 27 July 2012, and the 2030 Agenda.
2. The objectives of this Chapter are to promote mutually supportive trade and environmental policies; promote high levels of environmental protection and effective enforcement of environmental laws; encourage the Parties to address the urgent threat of climate change; and enhance the capacities of the Parties to address trade or investment-related environmental issues, including through cooperation.
3. The Parties recognise that:

- (a) sustainable development encompasses economic development, social development, and environmental protection, all three being interdependent and mutually reinforcing, and affirm their commitment to promote the development of international trade and investment in a way that contributes to the objective of sustainable development;
- (b) enhanced cooperation to protect and conserve the environment and sustainably manage their natural resources brings benefits that can contribute to sustainable development, strengthen their environmental governance, and complement the objectives of this Agreement;
- (c) the urgent need to address climate change, as outlined in the *Intergovernmental Panel on Climate Change Special Report on Global Warming of 1.5°C*, is a contribution to the economic, social, and environmental objectives of sustainable development; and
- (d) the environment plays an important role in the economic, social, and cultural well-being of Māori in the case of New Zealand, and acknowledge the importance of engaging with Māori in the long-term conservation of the environment.

Article 22.4 **General Commitments**

1. The Parties recognise the sovereign right of each Party to establish its own environmental priorities and levels of environmental protection relating to the environment, including mitigation of and adaptation to climate change, and those which a Party establishes pursuant to the multilateral environmental agreements to which it is a party, and to establish, maintain, or modify its relevant law and policies accordingly.
2. Each Party shall endeavour to ensure that its environmental and other relevant law and policies provide for, and encourage, high level of environmental protection, and to continue to improve its respective level of environmental protection.
3. Without prejudice to paragraph 1, the Parties recognise that it is inappropriate to encourage trade or investment by weakening or reducing the protection afforded in their respective environmental laws. Accordingly, a Party shall not waive or otherwise derogate from, or offer to waive or otherwise derogate from, its environmental laws in a manner that weakens or reduces the protection afforded in that law in order to encourage trade or investment between the Parties.

4. Neither Party shall fail to effectively enforce its environmental laws through a sustained or recurring course of action or inaction to encourage trade or investment between the Parties.
5. The Parties recognise that each Party retains the right to exercise discretion and to make decisions regarding:
 - (a) investigations, prosecutions, and regulatory and compliance matters; and
 - (b) the allocation of environmental enforcement resources with respect to other environmental laws determined to have higher priority.

Accordingly, the Parties understand that with respect to the enforcement of environmental laws, a Party is in compliance with paragraph 4 if a course of action or inaction reflects a reasonable exercise of that discretion, or results from a *bona fide* decision regarding the allocation of those resources in accordance with priorities for enforcement of its environmental laws.

6. The Parties further recognise that it is inappropriate to establish or use their environmental laws in a manner which would constitute a disguised restriction on trade or investment between the Parties.

Article 22.5 **Multilateral Environmental Agreements**

1. The Parties recognise the important role multilateral environmental agreements play in protecting the environment, including reducing biodiversity loss and addressing climate change, and the need to enhance the mutual supportiveness between trade and environmental laws and policies.
2. Each Party affirms its commitment to implement the multilateral environmental agreements to which it is a party.
3. In accordance with Article 22.19 (Cooperation) the Parties shall cooperate as appropriate with respect to environmental issues of mutual interest related to multilateral environmental agreements, in particular trade-related issues, including:
 - (a) exchanging information on the implementation of multilateral environmental agreements to which a Party is a party;
 - (b) exchanging information on ongoing negotiations of new multilateral environmental agreements; and
 - (c) exchanging each Party's respective views on becoming a party to additional multilateral environmental agreements.

Article 22.6 Climate Change

1. The Parties recognise the importance of achieving the objectives of the UNFCCC and the Paris Agreement in order to address the urgent threat of climate change, and the role of trade and investment in pursuing this objective, and commit to working together to take actions to address climate change. The Parties recognise that nothing in this Agreement prevents a Party from taking measures to fulfil its commitments under the UNFCCC and the Paris Agreement provided that such measures are not applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination against the other Party or a disguised restriction on trade. The Parties reaffirm their right to make use of the general exceptions and general provisions in Chapter 32 (General Exceptions and General Provisions), recalling their understanding that the measures referred to in Article XX(b) of GATT 1994 and Article XIV(b) of GATS include environmental measures necessary to protect human, animal or plant life or health and measures necessary to mitigate climate change, and that Article XX(g) of GATT 1994 applies to measures relating to the conservation of living and non-living exhaustible natural resources.

2. Accordingly, the Parties affirm their commitment to implement the Paris Agreement and to take action to reduce greenhouse gas emissions with the aim of strengthening the global response to climate change by holding the increase in global average temperature to well below 2°C above pre-industrial levels and pursuing efforts to limit the temperature increase to 1.5°C above pre-industrial levels, and their ambition of achieving their respective domestic net zero targets by 2050, and shall:
 - (a) promote the mutual supportiveness of trade, investment, and climate policies and measures;
 - (b) facilitate and promote trade and investment in goods and services of particular relevance for climate change mitigation and adaptation; and
 - (c) promote carbon pricing as an effective policy tool for reducing greenhouse gas emissions efficiently, and promote environmental integrity in the development of international carbon markets.

3. In accordance with Article 22.19 (Cooperation) the Parties shall cooperate bilaterally and in international fora, including at the WTO and the UN, to address matters of mutual interest with respect to trade-related aspects of climate change policies and measures, and on ways to mitigate and adapt to climate change, that may include:
 - (a) implementation of the Paris Agreement;

- (b) international trade-related aspects of the fight against climate change, such as carbon leakage and systems of carbon pricing, and linking emissions trading schemes;
- (c) supporting the development, adoption, and implementation of ambitious and effective greenhouse gas emissions reduction measures by the International Maritime Organization to be implemented by ships engaged in international trade;
- (d) supporting the development, adoption, and implementation of ambitious and effective greenhouse gas emissions reduction measures by the International Civil Aviation Organization; and
- (e) policies, laws, and measures that can contribute to a reduction in greenhouse gas emissions and increased climate resilience and ways to mitigate and adapt to climate change.

Article 22.7
Environmental Goods and Services

1. The Parties recognise the importance of facilitating trade and investment in environmental goods and services, including clean technology, as a means of improving environmental and economic performance, contributing to clean growth and jobs, and encouraging sustainable development while addressing global environmental challenges including climate change.
2. Accordingly, each Party shall:
 - (a) eliminate customs duties on originating goods of the other Party upon entry into force of this Agreement on HS six-digit subheadings containing the environmental goods listed in Annex 22A (Environmental Goods List),³ in accordance with Chapter 2 (National Treatment and Market Access for Goods) and Annex 2A (Schedule of Tariff Commitments for Goods). The Environment and Climate Change Sub-Committee established under Article 30.9 (Sub-Committees – Institutional Provisions) shall keep this list under review, in conjunction with other relevant committees established under this Agreement, as appropriate, and may make recommendations to the Joint Committee for modifications to Annex 22A (Environmental Goods List). In keeping this list under review, the Environment and Climate Change Sub-Committee may consider factors such as the extent to which a good contributes to the clean growth and sustainable development objectives of the Parties,

³ For the purposes of this Agreement, the environmental goods listed in Annex 22A (Environmental Goods List) are goods which can positively contribute to the clean growth and sustainable development objectives of the Parties, including climate change mitigation and adaptation, and wider environmental goals.

advances in available technologies, any potential dual-use of proposed environmental goods, relevant multilateral or plurilateral developments, and other environmental and climate factors; and

- (b) facilitate and promote trade and investment in environmental goods and services, and endeavour to address any potential tariff and non-tariff barriers to such trade and investment that may be identified by a Party, including by working through the Environment and Climate Change Sub-Committee and in conjunction with other relevant committees established under this Agreement, as appropriate.
3. In accordance with Article 22.19 (Cooperation) the Parties shall cooperate on ways to enhance trade in environmental goods and services. Areas of cooperation may include:
- (a) renewable and low carbon energy;
 - (b) energy efficient products and services;
 - (c) clean transport including uptake of electric vehicles;
 - (d) energy storage technologies;
 - (e) sustainable financial services;
 - (f) clean heat;
 - (g) carbon capture, utilisation, and storage;
 - (h) climate change adaptation and resilience technologies and services;
 - (i) conservation of biological diversity, pollution abatement, and water conservation; and
 - (j) identification of, and further liberalisation of trade in, environmental services.
4. The Parties acknowledge that achieving the objectives of the UNFCCC and the Paris Agreement requires collective action. Accordingly, the Parties shall also cooperate in international fora, including at the WTO and under the UN Environment Programme, on ways to further facilitate and liberalise global trade in environmental goods and services.

Article 22.8
Fossil Fuel Subsidy Reform and Transition to Clean Energy

1. The Parties recognise the need to reduce the use of fossil fuels and to support the global transition to clean energy in order to further the implementation of the Sustainable Development Goals of the 2030 Agenda and the objectives of the UNFCCC and Paris Agreement. The Parties further recognise that fossil fuel subsidies can distort trade and investment, disadvantage renewable and clean energy, encourage wasteful consumption, and contribute significantly to global greenhouse gas emissions.
2. Accordingly, each Party shall:
 - (a) take steps to eliminate harmful fossil fuel subsidies where they exist, with limited exceptions in support of legitimate public policy objectives;
 - (b) as fellow members of the Powering Past Coal Alliance, end unabated coal-fired electricity generation in their territories as part of a clean energy transition aligned with the goals of the Paris Agreement;
 - (c) encourage the transition to clean energy for electricity, heat, and transport;
 - (d) ensure that information on fossil fuel support measures, including any subsidies, is published;
 - (e) end new direct financial support, such as officially supported export credits, for fossil fuel energy in non-parties, except in limited circumstances where it:
 - (i) meets a legitimate policy goal, such as improved safety or environmental standards; or
 - (ii) supports a clean energy transition aligned with the goals of the Paris Agreement;
 - (f) end international aid funding for fossil fuel energy except in limited circumstances where it is not feasible to provide access to energy solely from renewable sources and the aid:
 - (i) is essential as part of a humanitarian response;
 - (ii) is to meet a legitimate policy goal such as improved safety or environmental standards; or
 - (iii) supports a clean energy transition aligned with the goals of the Paris Agreement; and

- (g) encourage non-parties to develop and undertake best practice approaches to fossil fuel subsidy reform.
3. The Parties shall cooperate bilaterally and in relevant international fora such as the WTO, UNFCCC, and G20 in relation to fossil fuel subsidy reform and the transition to clean energy.

Article 22.9 **Marine Capture Fisheries⁴**

1. The Parties recognise the importance of kaitiakitanga in conserving and sustainably managing fisheries and the mauri of marine ecosystems, and the role of trade in pursuing these objectives.
2. The Parties acknowledge their roles in the marine fisheries sector and recognise the importance of the conservation and sustainable use of fisheries resources and marine ecosystems, and the role of trade in pursuing these objectives.
3. In this regard, the Parties acknowledge that inadequate fisheries management, fisheries subsidies that contribute to overfishing and overcapacity, and illegal, unreported and unregulated (“IUU”) fishing⁵ threaten fish stocks, the environment, trade, and livelihoods, and recognise the need for individual and collective action to end such practices.
4. Accordingly, each Party shall operate a fisheries management system designed to:
 - (a) prevent overfishing and overcapacity;
 - (b) reduce bycatch of non-target species and juveniles;
 - (c) promote the recovery of overfished stocks; and
 - (d) minimise adverse impacts on associated marine ecosystems.

Such a management system shall be based on the best scientific evidence available, the precautionary approach, an ecosystem-based approach, and

⁴ For greater certainty, this Article does not apply with respect to aquaculture or inland fishing.

⁵ The term “illegal, unreported and unregulated fishing” is to be understood to have the same meaning as paragraph 3 of the *International Plan of Action to Prevent, Deter and Eliminate Illegal, Unreported and Unregulated Fishing* of the UN Food and Agricultural Organisation (“FAO”) done at Rome on 2 March 2001 (“2001 IUU Fishing Plan of Action”).

internationally recognised best practices as reflected in relevant international instruments.⁶

5. Each Party shall promote the long-term conservation of sharks, marine turtles, seabirds, marine mammals, and other species recognised as threatened in relevant international agreements to which each Party is a party.
6. The Parties recognise that the implementation of a fisheries management system that is designed to prevent overfishing and overcapacity and to promote the recovery of overfished stocks must include the control, reduction, and eventual elimination of all subsidies that contribute to overfishing and overcapacity or IUU fishing. To that end, neither Party shall grant or maintain any of the following subsidies⁷ within the meaning of Article 1.1 of the SCM Agreement that are specific within the meaning of Article 2 of the SCM Agreement:
 - (a) subsidies for fishing⁸ that negatively affect⁹ fish stocks that are in an overfished¹⁰ condition;
 - (b) subsidies for the transfer of fishing vessels¹¹ from the United Kingdom or New Zealand to other States, including through the creation of joint enterprises;
 - (c) subsidies for operations that increase the fishing capacity of a fishing vessel, or for equipment that increases the ability of a fishing vessel

⁶ These instruments include, as they may apply, the *United Nations Convention on the Law of the Sea* done at Montego Bay on 10 December 1982 (“UNCLOS”), the *United Nations Agreement for the Implementation of the Provisions of the United Nations Convention on the Law of the Sea of December 1982 relating to the Conservation and Management of Straddling Fish Stocks and Highly Migratory Fish Stocks* done at New York on 4 December 1995 (“UN Fish Stocks Agreement”), the *FAO Code of Conduct for Responsible Fisheries* adopted on 31 October 1995, the 1993 *FAO Agreement to Promote Compliance with International Conservation and Management Measures by Fishing Vessels on the High Seas* done at Rome on 24 November 1993 (“Compliance Agreement”), and the 2001 IUU Fishing Plan of Action.

⁷ For the purposes of this Article, a subsidy shall be attributable to the Party conferring it, regardless of the flag of the vessel involved or the application of rules of origin to the fish involved.

⁸ For the purposes of this paragraph, “fishing” means searching for, attracting, locating, catching, taking or harvesting fish, or any activity which can reasonably be expected to result in the attracting, locating, catching, taking or harvesting of fish.

⁹ The negative effect of those subsidies shall be determined based on the best scientific evidence available.

¹⁰ For the purposes of this Article, a fish stock is overfished if the stock is at such a low level that mortality from fishing needs to be restricted to allow the stock to rebuild to a level that produces maximum sustainable yield or alternative reference points based on the best scientific evidence available. Fish stocks that are recognised as overfished by the national jurisdiction where the fishing is taking place or by a relevant Regional Fisheries Management Organisation shall also be considered overfished for the purposes of this paragraph.

¹¹ The term “fishing vessel” refers to any vessel, ship or other type of boat used for, equipped to be used for, or intended to be used for fishing or fishing-related activities.

- to find fish, except where they meet legitimate public policy goals such as improved safety or sustainability;
- (d) subsidies provided to fishing for fish stocks managed by a Regional Fisheries Management Organisation or Arrangement where the subsidising Party or vessel flag State is not a member or cooperating non-member of the Organisation or Arrangement;
 - (e) subsidies provided to fishing or fishing-related activities¹² conducted without the permission of the flag State where required and, if operating in another State's waters, without permission of that State;
 - (f) subsidies provided to any fishing vessel or operator while listed by the flag State, the subsidising Party, the FAO or a relevant Regional Fisheries Management Organisation, or Arrangement for IUU fishing in accordance with the rules and procedures of that State, Party, organisation, or arrangement and in conformity with international law; or
 - (g) subsidies provided to any vessel or operator that has been found to have committed a serious violation of conservation or management measures within the preceding 12 months.
7. Subsidy programmes that are established by a Party before the date of entry into force of this Agreement for that Party and which are inconsistent with subparagraphs 6(a) to subparagraph 6(c) shall be brought into conformity with that paragraph as soon as possible and no later than three years after the date of entry into force of this Agreement for that Party.
8. In relation to subsidies that are not prohibited by subparagraphs 6(a) to subparagraph 6(g) and taking into consideration a Party's social and developmental priorities, each Party shall make best efforts to refrain from introducing new, or extending or enhancing existing, subsidies within the meaning of Article 1.1 of the SCM Agreement, to the extent they are specific within the meaning of Article 2 of the SCM Agreement, that contribute to overfishing, overcapacity, or IUU fishing.
9. With a view to achieving the objective of eliminating subsidies that contribute to overfishing and overcapacity, the Parties shall review the disciplines in paragraph 5 within the Environment and Climate Change Sub-Committee, including their implementation, two years after the date of entry into force of this Agreement and thereafter at intervals not exceeding five years unless the Parties agree otherwise.

¹² The term "fishing-related activities" means any operation in support of, or in preparation for, fishing, including the landing, packaging, processing, trans-shipping, or transporting of fish that have not been previously landed at port, as well as the provisioning of personnel, fuel, gear, and other supplies at sea.

10. Each Party shall notify the other Party within one year of the date of entry into force of this Agreement and every two years thereafter of any subsidy within the meaning of Article 1.1 of the SCM Agreement that is specific within the meaning of Article 2 of the SCM Agreement that the Party grants or maintains to persons engaged in fishing or fishing-related activities.
11. These notifications shall cover subsidies provided within the previous two year period and shall include the information required under Article 25.3 of the SCM Agreement and the following information:¹³
 - (a) programme name;
 - (b) legal basis and granting authority for the programme;and, to the extent possible,
 - (c) catch data by species in the fishery for which the subsidy is provided;
 - (d) status of the fish stocks in the fishery for which the subsidy is provided (for example, overfished, fully fished, and underfished);
 - (e) fleet capacity in the fishery for which the subsidy is provided;
 - (f) conservation and management measures in place for the relevant fish stock; and
 - (g) total imports and exports per species.
12. Each Party shall also provide, to the extent possible, information in relation to other fisheries subsidies that the Party grants or maintains that are not covered by paragraph 6, for example, fuel subsidies.
13. A Party may request additional information from the notifying Party regarding the notifications under paragraphs 10 and 11. The notifying Party shall respond to that request in writing as quickly as possible and in a comprehensive manner. In the event that any requested information is not provided by the notifying Party, that Party shall explain the absence of such information in its response.
14. A Party shall meet the notification requirements of the preceding paragraphs through:
 - (a) notification under Article 25 of the SCM Agreement; or

¹³ Sharing information and data on existing fisheries subsidy programmes does not prejudice their legal status, effects, or nature under the GATT 1994 or the SCM Agreement and is intended to complement WTO data reporting requirements.

- (b) publication, by the Party or on its behalf, on a publicly accessible website. The website address on which this publication is made shall be communicated to the other Party in each instance.
15. The Parties recognise the importance of concerted international action to address IUU fishing as reflected in regional and international instruments.¹⁴ In support of efforts to combat IUU fishing practices and to help prevent, deter, and eliminate trade in products from species harvested from those practices, each Party shall:
- (a) implement monitoring, control, surveillance, compliance, and enforcement systems, including by adopting, reviewing, or revising, as appropriate, effective measures to:
 - (i) deter vessels that are flying its flag¹⁵ and its nationals from engaging in IUU fishing activities and take effective action in response to IUU fishing where it occurs; and
 - (ii) deter exporters, importers, trans-shippers, buyers, consumers, equipment suppliers, bankers, insurers, and other services suppliers and the public from doing business with vessels or operators engaging in IUU fishing, such as through measures prohibiting such business;
 - (b) cooperate with regard to electronic traceability and certification, and exchange of information and assistance with a particular focus on the New Zealand/United Kingdom IUU exchange of letters;¹⁶
 - (c) implement port State measures including through actions consistent with the Port State Measures Agreement;¹⁷ and
 - (d) act consistently with conservation and management measures, including catch documentation schemes, of Regional Fisheries Management Organisations where that Party is not a member, so as not to undermine them.

¹⁴ Regional and international instruments include, as they may apply, the 2001 IUU Fishing Plan of Action, the 2005 *Rome Declaration on Illegal, Unreported and Unregulated Fishing* done at Rome on 12 March 2005 (“Declaration on IUU”), the *Agreement on Port State Measures to Prevent, Deter and Eliminate Illegal, Unreported and Unregulated Fishing* done at Rome on 22 November 2009 (“PSMA”), as well as instruments establishing and adopted by Regional Fisheries Management Organisations, which are defined as intergovernmental fisheries organisations or arrangements, as appropriate, that have the competence to establish conservation and management measures.

¹⁵ For the purposes of this paragraph, for the United Kingdom, “vessels that are flying its flag” is to be understood to mean vessels that are both flying the United Kingdom flag and registered on the United Kingdom register of British ships.

¹⁶ The exchange of letters recording understandings reached between New Zealand and the United Kingdom on *Catch Certification for Fisheries Products Imported into the United Kingdom* of 9 December 2020 and 18 December 2020, respectively.

¹⁷ PSMA.

16. The Parties shall cooperate bilaterally, regionally, and in international fora to further the objective of sustainable development on international fisheries and related trade issues, including bycatch reduction, combatting IUU fishing and the trade in IUU products, and strengthening international rules on and transparency of fisheries subsidies.
17. The Parties agree to coordinate and collaborate on compliance activities and research with regard to fisheries under the jurisdiction of Regional Fisheries Management Organisations and Arrangements in which both Parties operate.
18. The Parties shall afford appropriate recognition of the sustainability and fisheries compliance performance of each other's vessels and operators in the consideration of their applications for foreign fishing licences.

Article 22.10 Sustainable Agriculture

1. The Parties recognise the increasing impact that global challenges to kaitiakitanga of mauri such as land degradation, drought, the emergence of new pests and diseases, climate change, and loss of biodiversity, have on the development of productive sectors such as agriculture.
2. Recalling Sustainable Development Goal 2 of the 2030 Agenda, the Parties also recognise the importance of strengthening and implementing policies that contribute to the development of more productive, sustainable, inclusive, and resilient agricultural systems.
3. Accordingly, each Party shall:
 - (a) take measures to, and promote efforts to, reduce greenhouse gas emissions from agricultural production; and
 - (b) promote sustainable agriculture and associated trade.
4. Consistent with Article 22.19 (Cooperation), the Parties shall cooperate on the development and the implementation of integrated policies that promote sustainable agriculture consistent with Sustainable Development Goal 2 and the Parties' specific circumstances. Areas of cooperation may include:
 - (a) encouraging sustainable methods of improving agricultural productivity;
 - (b) integrating the protection and sustainable use of ecosystems and natural resources in agricultural systems;
 - (c) adaptation and resilience to climate change in relation to agriculture; and

- (d) research and collaboration on methods to measure and reduce emissions from agriculture.

Article 22.11
Sustainable Forest Management

1. The Parties recognise the importance of:
 - (a) kaitiakitanga in the conservation of the mauri, and the conservation and sustainable management, of forests and the sustainable production of forest products in providing environmental and ecosystem services; economic and social benefits and opportunities for present and future generations including by addressing climate change and reducing biodiversity loss; and the role of trade in pursuing this objective; and
 - (b) combatting illegal logging, illegal deforestation and forest degradation, and associated trade, including with respect to non-parties.
2. The Parties acknowledge their role as consumers, producers, and traders of forest products, and the importance of sustainable supply chains for forest products and commodities that can generally be associated with deforestation in addressing greenhouse gas emissions and biodiversity loss and achieving sustainable forest management.
3. Accordingly, each Party shall:
 - (a) promote the conservation and sustainable management of forests;
 - (b) contribute to combatting illegal logging, illegal deforestation, and associated trade, including with respect to non-parties;
 - (c) promote trade in forest products harvested in accordance with the law of the country of harvest and from sustainably managed forests;
 - (d) promote trade in legally and sustainably produced commodities which could otherwise be associated with deforestation; and
 - (e) endeavour to reduce deforestation and forest degradation, including from land use and land use change.
4. In accordance with Article 22.19 (Cooperation) the Parties shall cooperate on ways to promote sustainable forest management and land use practices in support of the Sustainable Development Goals of the 2030 Agenda. Such cooperation may include:

- (a) initiatives designed to combat illegal logging, illegal deforestation and forest degradation, and associated trade, including assurance schemes;
- (b) the encouragement of sustainable supply chains for forest products and commodities that can generally be associated with deforestation;
- (c) methodologies for the assessment and monitoring of supply chains for forest products and commodities that can generally be associated with deforestation; and
- (d) policies on sustainable supply chains.

Article 22.12 **Conservation of Biological Diversity**

1. The Parties recognise the role that terrestrial and marine biological diversity plays in achieving sustainable development, including through the provision of ecosystem services and genetic resources, and the importance of conservation and sustainable use of biological diversity. The Parties recognise that climate change can contribute to biodiversity loss, and that biologically diverse ecosystems including marine ecosystems can adapt better to the impacts of climate change and help to mitigate climate change through the natural sequestration and storage of carbon.
2. The Parties also recognise the importance of respecting, protecting, preserving, and maintaining knowledge, innovations, and practices of Māori in the case of New Zealand, embodying traditional lifestyles that contribute to the conservation and sustainable use of biological diversity.
3. The Parties acknowledge that threats to terrestrial and marine biological diversity include climate change, illegal take of and illegal trade in wild flora and fauna, the movement of terrestrial and aquatic invasive alien species across borders through trade-related pathways, habitat degradation and destruction, pollution, and unsustainable use.
4. The Parties further recognise the particular harms caused to conservation from the illegal trade in ivory, and the importance of appropriate regulation of domestic markets worldwide for ivory and goods containing ivory as a means of supporting international conservation efforts.
5. The Parties affirm their commitment to implement CITES¹⁸ and shall endeavour to implement, as appropriate, CITES resolutions that aim to

¹⁸ For the purposes of this Article, CITES includes existing and future amendments, as well as any existing and future reservations, exemptions, and exceptions, that are applicable to a Party.

protect and conserve species whose survival is threatened by international trade.

6. Accordingly, each Party shall:
 - (a) take measures to combat the illegal trade in wildlife, including with respect to non-parties as appropriate;
 - (b) take appropriate measures to protect and conserve native wild fauna and flora that it has identified to be at risk including from trade-related activities within its territory, including by taking measures to conserve the ecological integrity of specially protected natural areas;
 - (c) continue efforts to combat the illegal trade in ivory, including through appropriate domestic restrictions on commercial activities concerning ivory and goods containing ivory;
 - (d) promote and encourage the conservation and sustainable use of biodiversity including in trade-related activities, in accordance with its law or policy; and
 - (e) promote the conservation of marine ecosystems and species, including those in the areas beyond national jurisdiction.

7. In accordance with Article 22.19 (Cooperation) the Parties may cooperate on matters of mutual interest such as:
 - (a) protection of terrestrial and marine ecosystems and ecosystem services, including marine ecosystems and species in areas beyond national jurisdiction from trade-related impacts;
 - (b) combatting illegal take of and illegal trade in or unsustainable use of wild flora and fauna, including through consultation with interested non-government entities;
 - (c) opportunities to encourage non-party efforts to close their domestic ivory markets;
 - (d) sharing information and management experiences on the movement, prevention, detection, control, and eradication of invasive alien species, with a view to enhancing efforts to assess and address the risks and adverse impacts of invasive alien species;
 - (e) access to genetic resources and the fair and equitable sharing of benefits from their utilisation consistent with the objectives of the *Convention on Biological Diversity* done at Rio de Janeiro on 5 June 1992; and

- (f) identifying opportunities, consistent with their respective law and in accordance with applicable international agreements, to enhance law enforcement cooperation and information sharing.

Article 22.13
Resource Efficient and Circular Economy

1. The Parties recognise that the transition towards a circular economy and greater resource efficiency can reduce adverse environmental and climate impacts of products and production processes, improve resource security, and contribute to their respective efforts to achieve their international commitments, including Sustainable Development Goal 12 of the 2030 Agenda. The Parties further recognise the role that trade can play in achieving this transition through trade in second-hand goods, end-of-life products, secondary materials or waste, as well as trade in related services.
2. The Parties also recognise that policy objectives to facilitate the transition to a resource efficient and circular economy include: extending product lifetimes; increasing the proportion of materials and products that are reused and recycled; and reducing waste throughout supply chains.
3. Accordingly, each Party shall:
 - (a) encourage resource efficient product design, including the designing of products to be easier to reuse, dismantle, or recycle at end of life;
 - (b) encourage environmental labelling, including eco-labelling, to make it easier for consumers to make more sustainable choices;
 - (c) endeavour to avoid the generation of waste, including electronic waste, by encouraging reuse, repair, and remanufacture as well as the recycling of waste where it does occur, and strive to reduce the amount of waste sent to landfill; and
 - (d) encourage relevant public entities to consider the policy objectives in paragraph 2 in their purchasing decisions in accordance with Article 16.10 (Environmental, Social, and Labour Considerations – Government Procurement).
4. In accordance with Article 22.19 (Cooperation) the Parties shall cooperate on ways to encourage a transition towards a resource efficient and circular economy, which may include:
 - (a) policies and practices to encourage the shift to a resource efficient and circular economy;

- (b) promoting and facilitating trade that contributes to a resource efficient and circular economy, including trade in secondary materials and used goods, and goods for repair, reuse, and remanufacture; and
- (c) resource efficient product design and related product information and quality standards for secondary materials and goods.

Article 22.14

Ozone Depleting Substances and Hydrofluorocarbons

1. The Parties recognise that emissions of ozone depleting substances can significantly deplete and otherwise modify the ozone layer in a manner that is likely to result in adverse effects on human health and the environment. The Parties further recognise that the continued consumption and emission of ozone depleting substances and hydrofluorocarbons can undermine efforts to address global environmental challenges including climate change.
2. Accordingly, each Party shall: take measures to control the production and consumption of, and trade in, substances controlled by the Montreal Protocol;^{19, 20, 21} pursue a more ambitious phase-down of hydrofluorocarbons; and endeavour to reduce the use of pre-charged equipment containing hydrofluorocarbons.
3. Consistent with Article 22.19 (Cooperation) the Parties shall cooperate to address matters of mutual interest related to ozone-depleting substances and hydrofluorocarbons which may include:
 - (a) environmentally friendly alternatives to ozone-depleting substances and hydrofluorocarbons and barriers to their uptake;

¹⁹ For greater certainty, this provision pertains to substances controlled by the Montreal Protocol and any existing amendments or adjustments to the Montreal Protocol, including the *Kigali Amendment* done at Kigali on 15 October 2016 (“Kigali Amendment”), and any future amendments or adjustments to which the Parties are party.

²⁰ A Party shall be deemed in compliance with this provision if it maintains the measure or measures implementing its obligations under the Montreal Protocol (for New Zealand, the *Ozone Layer Protection Act 1996*; for the United Kingdom, *Regulation (EC) 1005/2009* as it applies in Great Britain as retained EU law and as it applies in Northern Ireland directly, and *Regulation (EU) 517/2014* as it applies in Great Britain as retained EU law, and as it applies in Northern Ireland directly, as amended by *The Ozone-Depleting Substances and Fluorinated Greenhouse Gases (Amendment Act) (EU Exit) Regulations 2019* and *The Ozone-Depleting Substances and Fluorinated Greenhouse Gases (Amendment Act) (EU Exit) Regulations 2020*), or any subsequent measure or measures, including any amendments to the measure or measures listed, that provide an equivalent or higher level of environmental protection as the measure or measures listed.

²¹ If compliance with this provision is not established pursuant to footnote 20, to establish a violation of this provision, a Party must demonstrate that the other Party has failed to take measures to control the production and consumption of, and trade in, substances controlled by the Montreal Protocol in a manner that is likely to result in adverse effects on human health and the environment, in a manner affecting trade or investment between the Parties.

- (b) refrigerant management practices, policies, and programmes, including lifecycle management of coolants and refrigerants;
- (c) methodologies for stratospheric ozone measurements;
- (d) combating illegal trade in ozone-depleting substances and hydrofluorocarbons; and
- (e) emerging technologies for sustainable heat pumps, cooling, and refrigeration that use environmentally friendly refrigerants.

Article 22.15
Air Quality

1. The Parties recognise that air pollution is a serious threat to public health and ecosystem integrity, and note that reducing air pollution can help reduce emissions of greenhouse gases and contribute to addressing climate change and other environmental problems. Accordingly, the Parties recognise the value of an integrated approach in addressing air pollution and climate change.
2. Noting that some production, consumption, and transport activities can cause air pollution and that air pollution can travel long distances, the Parties recognise the importance of reducing domestic and transboundary air pollution, and that cooperation can be beneficial in achieving these objectives. To that end, each Party shall endeavour to reduce air pollution.
3. In accordance with Article 22.19 (Cooperation) the Parties shall cooperate to address matters of mutual interest with respect to air quality, which may include:
 - (a) ambient air quality planning;
 - (b) modelling and monitoring, including spatial distribution of main sources and their emissions;
 - (c) measurement and inventory methodologies for air quality and emissions' measurements; and
 - (d) reduction, control, and prevention technologies and practices.

Article 22.16
Protection of the Marine Environment from Ship Pollution and Marine Litter

1. The Parties recognise the importance of:

- (a) protecting and preserving the marine environment and the impact of pollution from ships on climate change; and
 - (b) taking action to prevent and reduce marine litter, including plastics and microplastics, in order to preserve marine and coastal ecosystems, prevent the loss of biodiversity, and mitigate marine litter's costs and impacts, including impacts on human health.
2. Accordingly, each Party shall:
- (a) take measures to prevent the pollution of the marine environment from ships,^{22, 23, 24} and
 - (b) take measures to prevent and reduce marine litter, recognising the global nature of the challenge of marine litter.
3. Recognising that the Parties are taking action to address marine litter in other fora, in accordance with Article 22.19 (Cooperation) the Parties shall cooperate to address matters of mutual interest with respect to combatting pollution of the marine environment from marine litter and ships, which may include:
- (a) addressing land and sea based pollution, including accidental and deliberate pollution from ships, and pollution from routine operations of ships;
 - (b) promoting waste management infrastructure, including the development of technologies to minimise ship-generated waste;
 - (c) adequacy of port waste reception facilities;
 - (d) advancing efforts related to abandoned, lost, or otherwise discarded fishing gear;

²² For greater certainty, this provision pertains to pollution regulated by the *International Convention for the Prevention of Pollution from Ships* done at London on 2 November 1973, as modified by the *Protocol of 1978 relating to the International Convention for the Prevention of Pollution from Ship* done at London on 17 February 1978, and the *Protocol of 1997 to Amend the International Convention for the Prevention of Pollution from Ships 1973*, as modified by the *Protocol of 1978* relating thereto, done at London on 26 September 1997 (“MARPOL Convention”), and any existing and future amendments to the MARPOL Convention to which the Parties are party.

²³ A Party shall be deemed in compliance with this provision if it maintains the measure or measures implementing its obligations under the MARPOL Convention (for New Zealand, the *Maritime Transport Act 1994*; for the UK, the *Merchant Shipping Act 1995* and regulations made under the Act) or any subsequent measure or measures, including any amendments to the measure or measures listed, that provide an equivalent or higher level of environmental protection as the measure or measures listed.

²⁴ If compliance with this provision is not established pursuant to footnote 23, to establish a violation of this provision, a Party must demonstrate that the other Party has failed to take measures to prevent the pollution of the marine environment from ships, in a manner affecting trade or investment between the Parties.

- (e) circular economy measures relevant to addressing marine litter;
- (f) increased protection in special areas; and
- (g) enforcement measures including notifications to flag states and as appropriate by port states.

Article 22.17

Voluntary Mechanisms to Enhance Environmental Performance

1. The Parties recognise that flexible, voluntary mechanisms, for example, voluntary auditing and reporting, market-based incentives, voluntary sharing of information and expertise, and public-private partnerships, can contribute to the achievement and maintenance of high levels of environmental protection and complement domestic regulatory measures. The Parties acknowledge that those mechanisms should be designed in a manner that maximises their environmental benefits and avoids the creation of unnecessary barriers to trade.
2. With respect to paragraph 1, each Party shall, in accordance with its laws, regulations, or policies, and to the extent it considers appropriate, encourage:
 - (a) the use of flexible and voluntary mechanisms to protect natural resources and the environment in its territory; and
 - (b) its relevant authorities, businesses and business organisations, non-governmental organisations, and other interested persons involved in the development of criteria used to evaluate environmental performance, with respect to these voluntary mechanisms, to continue to develop and improve those criteria.
3. Further, if private sector entities or non-governmental organisations develop voluntary mechanisms for the promotion of products based on their environmental qualities, each Party shall endeavour to encourage those entities and organisations to develop voluntary mechanisms that, among other things:
 - (a) are truthful, are not misleading, and take into account scientific and technical information;
 - (b) if applicable and available, are based on relevant international standards, recommendations, guidelines, and best practices;
 - (c) promote competition and innovation; and
 - (d) do not treat a product less favourably on the basis of origin.

Article 22.18
Responsible Business Conduct and Corporate Social Responsibility

1. The Parties recognise the importance of responsible business conduct and corporate social responsibility practices including responsible supply chain management and the role of trade in pursuing this objective.
2. Accordingly, each Party shall:
 - (a) encourage enterprises operating in its territory or jurisdiction to adopt principles of responsible business conduct and corporate social responsibility that are related to the environment, consistent with internationally recognised standards and guidelines that have been endorsed or are supported by that Party; and
 - (b) provide supportive policy frameworks that encourage businesses to behave in a manner that takes into account those principles of responsible business conduct and corporate social responsibility related to the environment.
3. In accordance with Article 22.19 (Cooperation) the Parties may cooperate on responsible business conduct and corporate social responsibility bilaterally and in international fora as appropriate.

Article 22.19
Cooperation

1. The Parties recognise the importance of cooperation as a mechanism to implement this Chapter, to enhance its benefits, and to strengthen the Parties' joint and individual capacities to protect the environment and to promote sustainable development and clean growth as they strengthen their trade and investment relations.
2. Accordingly, the Parties shall cooperate as appropriate on the matters identified in this Chapter, and may cooperate on other matters where there is mutual benefit from that cooperation. Such cooperation may take place bilaterally and in international fora, including the WTO, the OECD, under the UN Environment Programme, and under multilateral environmental agreements.
3. Each Party shall, through the contact points designated in accordance with Article 22.20 (Institutional Arrangements):
 - (a) share its priorities for cooperation with the other Party, including the objectives of that cooperation;

- (b) propose cooperation activities related to the implementation of this Chapter; and
 - (c) develop and participate in cooperation activities and programmes in accordance with the priorities identified by the Environment and Climate Change Sub-Committee.
- 4. Cooperation may be undertaken through various means including: dialogues; workshops; seminars; conferences; collaborative programmes and projects; internships; graduate trainee programmes; technical assistance to promote and facilitate training; the sharing of information, data, and best practices on policies and procedures; joint analysis; and the exchange of experts. Cooperation may include non-governmental bodies or organisations and non-parties to this Agreement, where mutually agreed.
- 5. All cooperative activities under this Chapter are subject to the availability of funds and of human and other resources, and to the applicable laws and regulations of the Parties. The Parties shall decide, on a case-by-case basis, the funding of cooperative activities.
- 6. Each Party shall promote public participation in the development and implementation of cooperative activities, as appropriate, and make publicly available information related to cooperative activities developed under this Chapter.

Article 22.20 Institutional Arrangements

- 1. Each Party shall designate a contact point within 90 days of the date of entry into force of this Agreement. Each Party shall notify the other Party promptly in the event of any change to its contact point.
- 2. The contact points shall:
 - (a) facilitate regular communication between the Parties;
 - (b) act as a channel for communication with the public in their respective territories;
 - (c) coordinate cooperative activities; and
 - (d) receive and respond to requests for information in accordance with this Chapter.
- 3. The Environment and Climate Change Sub-Committee shall be composed of official level representatives from the relevant trade, environment, and

climate national authorities of each Party responsible for the implementation of this Chapter.

4. The Environment and Climate Change Sub-Committee shall meet within one year of the date of entry into force of this Agreement and thereafter as mutually agreed. The Environment and Climate Change Sub-Committee shall be chaired alternately and may take place physically or virtually as mutually agreed.
5. The purpose of the Environment and Climate Change Sub-Committee is to oversee the implementation of this Chapter and its functions include to:
 - (a) monitor and review the implementation of this Chapter;
 - (b) provide periodic reports to the Joint Committee regarding the implementation of this Chapter;
 - (c) establish priorities for cooperation and review cooperative activities undertaken pursuant to this Chapter;
 - (d) coordinate with other committees established under this Agreement as appropriate; and
 - (e) perform any other functions as the Parties may decide.
6. All Environment and Climate Change Sub-Committee decisions and reports shall be made publicly available, unless the Environment and Climate Change Sub-Committee decides otherwise.
7. The Environment and Climate Change Sub-Committee shall seek public input on matters relevant to the Environment and Climate Change Sub-Committee's work, as appropriate, and at each meeting shall hold a public session which may be virtual.
8. The Environment and Climate Change Sub-Committee shall agree on a joint summary report on its work at the end of each Environment and Climate Change Sub-Committee meeting.

Article 22.21
Public Submissions

1. Each Party shall provide for the receipt and consideration of written submissions from persons of that Party regarding its implementation of this Chapter in accordance with its domestic procedures. Each Party shall make readily accessible and publicly available its procedures for the receipt and consideration of written submissions.

2. A Party may provide in its procedures that a submission should:
 - (a) raise an issue directly relevant to this Chapter;
 - (b) clearly identify the person or organisation making the submission; and
 - (c) explain, to the degree possible, how and to what extent the issue raised affects trade or investment between the Parties.
3. Each Party shall consider matters raised by the submission and provide a timely response to the submitter, including in writing as appropriate.

Article 22.22 Independent Advisory Groups

1. Each Party shall make use of existing, or establish new, independent advisory groups of appropriate persons, seeking a balanced representation of relevant interests, including business organisations, environmental organisations, and academics, and shall engage those groups as appropriate in relation to the operation and implementation of this Chapter.
2. Each Party shall inform its independent advisory group as to the outcome of any dispute relating to this Chapter, together with any follow-up actions or measures.

Article 22.23 Environment Consultations

1. The Parties shall at all times endeavour to agree on the interpretation and application of this Chapter, and shall make every effort through cooperation, dialogue, consultations, and exchange of information to address any matter arising under this Chapter.
2. A Party (the Requesting Party) may request consultations with the other Party (the Responding Party) regarding any matter arising under this Chapter by delivering a written request to the Responding Party's contact point. The Requesting Party shall set out the reasons for the request, including identification of the measure or other matter at issue and an indication of the legal basis for the complaint.
3. Without prejudice to Article 31.18 (Choice of Forum – Dispute Settlement), where the matter arising under this Chapter regards compliance with obligations under a multilateral environmental agreement to which the Parties are party, the Requesting Party shall endeavour, where appropriate, to

address the matter through the consultative or other procedures under that multilateral environmental agreement.

4. The Responding Party shall, unless agreed otherwise with the complaining Party, respond to the request in writing no later than 10 days after the date of receipt of the request.
5. Unless the Parties agree otherwise, they shall enter into consultations promptly, and no later than 30 days after the date of receipt by the Responding Party of the request.
6. The Parties shall make every effort to arrive at a mutually agreed solution to the matter, which may include appropriate cooperative activities. The Parties may seek advice or assistance from any person or body they deem appropriate in order to examine the matter.
7. Consultations pursuant to this Article, Article 22.24 (Joint Committee Consultations), and Article 22.25 (Ministerial Consultations), and in particular, positions taken by the Parties during consultations, shall be confidential and without prejudice to the rights of a Party in any further proceedings.

Article 22.24 Joint Committee Consultations

1. If the Parties have failed to resolve the matter under Article 22.23 (Environment Consultations), a Party may request that the Joint Committee convene to consider the matter by delivering a written request to the contact point of the other Party.
2. The Joint Committee shall promptly convene following the delivery of the request, and shall seek to resolve the matter including, if appropriate, by gathering relevant scientific and technical information from governmental or non-governmental experts.

Article 22.25 Ministerial Consultations

If the Parties have failed to resolve the matter under Article 22.24 (Joint Committee Consultations), a Party may refer the matter to the relevant Ministers of the Parties by delivering a written request to the contact point of the other Party. The relevant Ministers shall seek to resolve the matter.

Article 22.26 Dispute Resolution

1. Articles 22.23 (Environment Consultations) to Article 22.25 (Ministerial Consultations) apply by way of derogation from Article 31.5 (Consultations – Dispute Settlement).
2. If the matter at issue falls within the scope of Article 31.4 (Scope – Dispute Settlement), and if the Parties have failed to resolve the matter under Articles 22.23 (Environment Consultations) to Article 22.25 (Ministerial Consultations) within 120 days of the date of receipt of a request under Article 22.23 (Environment Consultations), or any other period as the Parties may agree, the Requesting Party may request the establishment of a panel under Article 31.6 (Establishment of a Panel – Dispute Settlement) and, as provided in Chapter 31 (Dispute Settlement), thereafter have recourse to the other provisions of that Chapter.
3. Before a Party initiates dispute settlement under this Agreement for a matter arising under paragraphs 2 or 4 of Article 22.4 (General Commitments), that Party shall consider whether it maintains environmental laws that are substantially equivalent in scope to the environmental laws that would be the subject of the dispute.
4. If a Party requests consultations with another Party for a matter arising under paragraphs 2 or 4 of Article 22.4 (General Commitments), and the Responding Party considers that the Requesting Party does not maintain environmental laws that are substantially equivalent in scope to the environmental laws that would be the subject of the dispute, the Parties shall discuss the issue during the consultations.
5. In addition to the requirements under Article 31.8 (Qualifications of Arbitrators – Dispute Settlement), the Parties shall ensure that the Panel appointed in accordance with Article 31.7 (Composition of Panel – Dispute Settlement) has sufficient expertise or experience in environmental law for the purposes of a dispute arising under this Chapter. In a dispute arising under this Chapter, the Panel shall seek information or technical advice from any expert that it deems appropriate, which may include experts in multilateral environmental agreements.

ANNEX 22A

ENVIRONMENTAL GOODS LIST

HS 2017	HS Description	Additional Product Specification	Remarks/Environmental Benefit
060290	Live plants, incl. their roots and mushroom spawn (excl. bulbs, tubers, tuberous roots, corms, crowns and rhizomes, incl. chicory plants and roots, unrooted cuttings and slips, fruit and nut trees, rhododendrons, azaleas and roses)		Promote regrowth and biodiversity of plant life for local agriculture.
261800	Granulated slag "slag sand" from the manufacture of iron or steel		Waste material that can be further utilised or recycled.
280461	Silicon; containing by weight not less than 99.99% of silicon		Polysilicon is a key raw material for the production of photovoltaic panels.
280469	Silicon; containing by weight less than 99.99% of silicon		Polysilicon is a key raw material for the production of photovoltaic panels.
380210	Carbon; activated		Activated carbon is used in gas purification, water purification, medicine, sewage treatment, air filters in gas masks and respirators, filters in compressed air and many other applications. Activated carbon is usually derived from charcoal, produced from carbonaceous source materials such as nutshells, coconut husk, peat, wood, coir, lignite, coal, and petroleum pitch.
381800	Chemical elements; doped for use in electronics, in the form of discs, wafers or similar forms; chemical	Silicon semiconductor wafers for photovoltaic cells	Silicon semiconductor wafers are an important component of solar photovoltaic cells.

	compounds doped for use in electronics		
391732	Flexible tubes, pipes and hoses of plastics, not reinforced or otherwise combined with other materials, without fittings		Of a kind used in agricultural drip irrigation. Delivers water through the holes or water dropper of plastic pipe with 16mm in diameter to the roots of crop for partial irrigation, to achieve even-spreading and conservation of water.
391733	Flexible tubes, pipes and hoses of plastics, not reinforced or otherwise combined with other materials, with fittings, seals or connectors		Of a kind used in agricultural drip irrigation. Delivers water through the holes or water dropper of plastic pipe with 16mm in diameter to the roots of crop for partial irrigation, to achieve even-spreading and conservation of water.
391739	Flexible tubes, pipes and hoses, of plastics, reinforced or otherwise combined with other materials (excl. those with a burst pressure of $\geq 27,6$ MPa)		Of a kind used in agricultural drip irrigation. Delivers water through the holes or water dropper of plastic pipe with 16mm in diameter to the roots of crop for partial irrigation, to achieve even-spreading and conservation of water.
391990	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls > 20 cm wide (excl. floor, wall and ceiling coverings of heading 3918)		<p>Solar films which reduce solar heat gain through windows and improve a window's insulating performance, thus reducing GHG emissions by reducing heating and cooling demands of buildings.</p> <p>Solar mirror films provide a highly reflective, light and durable alternate to glass mirrors in concentrating solar power (CSP) systems.</p>
392030	Plates, sheets, foil, film and strip, of non-cellular polymers of styrene, not reinforced, laminated, supported or similarly combined with other materials, without		Of a kind used in heat and energy management.

	backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products and floor, wall and ceiling coverings of heading 3918)		
392062	392062 (SC): Plates, sheets, film, foil and strip, of non-cellular poly"ethylene terephthalate", not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products and floor, wall and ceiling coverings of heading 3918)		<p>Solar films which reduce solar heat gain through windows and improve a window's insulating performance, thus reducing GHG emissions by reducing heating and cooling demands of buildings.</p> <p>Solar mirror films provide a highly reflective, light and durable alternate to glass mirrors in concentrating solar power (CSP) systems.</p>
392091	Plastics; plates, sheets, film, foil and strip (not self-adhesive), of poly(vinyl butyral), non-cellular and not reinforced, laminated, supported or similarly combined with other materials	Solar control window film	Advanced interlayer window films containing either dispersed nanoparticles or an integral film layer that reject solar energy. These films reduce air conditioning usage in buildings, thus increasing energy efficiency.
		Films and encapsulant sheets for photovoltaic cells, modules and panels	Photovoltaic cell and module encapsulants have a number of functions that support solar energy systems, such as protecting solar cells from UV, moisture and heat.
392190	Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or		Solar films which reduce solar heat gain through windows and improve a window's insulating performance, thus reducing GHG emissions by reducing heating and cooling demands

	merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918)		of buildings. Solar mirror films provide a highly reflective, light and durable alternate to glass mirrors in concentrating solar power (CSP) systems.
392290	Plastics; bidets, lavatory pans, flushing cisterns and similar sanitary ware n.e.c. in heading no. 3922	Composting toilets	Composting toilets minimise water use and provide self-contained sewage treatment on site, with no need for sewers and treatment plants. They also do not pollute ground or surface water or soil (unlike septic tanks or pit latrines) and produce safe, useful compost.
		Dual flushing cisterns	Waterless urinals and dual flushing cisterns increase water efficiency and therefore reduces water use.
		Waterless urinals	Waterless urinals minimise water and energy use, resulting in significantly less carbon emissions compared to other urinal systems.
392330	Plastics; carboys, bottles, flasks and similar articles, for the conveyance or packing of goods	Plastic, removable and recyclable cartridges, of a kind used in waterless urinals	Waterless urinals minimise water and energy use, resulting in significantly less carbon emissions compared to other urinal systems.
400300	Reclaimed rubber in primary forms or in plates, sheets or strip		Waste material that can be further utilised or recycled.
400400	Waste, parings and scrap of soft rubber and powders and granules obtained therefrom		Waste material that can be further utilised or recycled.
401150	Rubber; new pneumatic tyres, of a kind used on bicycles		Bicycles and their parts provide a environmentally friendly, low-carbon mode of transportation, which can contribute to lowering GHG emissions in the transport sector as well as reducing air pollution.

401320	Rubber; inner tubes, of a kind used on bicycles		Bicycles and their parts provide a environmentally friendly, low-carbon mode of transportation, which can contribute to lowering GHG emissions in the transport sector as well as reducing air pollution.
440711	Wood; coniferous species, of pine (<i>Pinus</i> spp.), sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm		Sustainably sourced wood-based construction materials provide an environmentally preferable alternative to more carbon-intensive construction materials due to the natural, renewable and biodegradable nature of wood. Wood is a natural store of carbon dioxide gas and can play an important role in reducing GHG emissions in the construction sector.
440712	Wood; coniferous species, of fir (<i>Abies</i> spp.) and spruce (<i>Picea</i> spp.), sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm		Sustainably sourced wood-based construction materials provide an environmentally preferable alternative to more carbon-intensive construction materials due to the natural, renewable and biodegradable nature of wood. Wood is a natural store of carbon dioxide gas and can play an important role in reducing GHG emissions in the construction sector.
440719	Wood; coniferous species, other than of pine (<i>Pinus</i> spp.) or fir (<i>Abies</i> spp.) or spruce (<i>Picea</i> spp.), sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm		Sustainably sourced wood-based construction materials provide an environmentally preferable alternative to more carbon-intensive construction materials due to the natural, renewable and biodegradable nature of wood. Wood is a natural store of carbon dioxide gas and can play an important role in reducing GHG emissions in the construction sector.

440810	Wood; coniferous, sheets for veneering (including those obtained by slicing laminated wood), for plywood or similar laminated wood and other wood, sawn lengthwise, sliced or peeled, planed or not, sanded, spliced or end-jointed, not over 6 mm thick		Sustainably sourced wood-based construction materials provide an environmentally preferable alternative to more carbon-intensive construction materials due to the natural, renewable and biodegradable nature of wood. Wood is a natural store of carbon dioxide gas and can play an important role in reducing GHG emissions in the construction sector.
440910	Wood; coniferous (including unassembled strips and friezes for parquet flooring), continuously shaped along any edges, ends or faces, whether or not planed, sanded or end-jointed		Sustainably sourced wood is a natural, renewable and biodegradable material in contrast to manufactured or elaborately transformed materials. Wood is a natural store of carbon dioxide gas and has a wide range of uses and applications.
440921	Wood; bamboo (including unassembled strips and friezes for parquet flooring), continuously shaped along any edges, ends or faces, whether or not planed, sanded or end-jointed		Sustainably sourced wood is a natural, renewable and biodegradable material in contrast to manufactured or elaborately transformed materials. Wood is a natural store of carbon dioxide gas and has a wide range of uses and applications.
441860	Wood; posts and beams		Sustainably sourced wood-based construction materials provide an environmentally preferable alternative to more carbon-intensive construction materials due to the natural, renewable and biodegradable nature of wood. Wood is a natural store of carbon dioxide gas and can play an important role in reducing GHG emissions in the construction sector.
441873	Wood; assembled flooring panels, of bamboo or with at least		Sustainably sourced bamboo products provide an environmentally preferable

	the top layer (wear layer) of bamboo		alternative due to the natural, renewable and biodegradable nature of bamboo compared to other materials.
441875	Flooring panels, multilayer, assembled, of wood other than bamboo (excl. for mosaic floors)		Environmentally preferable products based on end use or disposal characteristics.
441879	Wood; assembled flooring panels, n.e.c in headings 4418.73, 4418.74 or 4418.75		Sustainably sourced wood-based construction materials provide an environmentally preferable alternative to more carbon-intensive construction materials due to the natural, renewable and biodegradable nature of wood. Wood is a natural store of carbon dioxide gas and can play an important role in reducing GHG emissions in the construction sector.
441891	Builders' joinery and carpentry, of bamboo (excl. windows, French windows and their frames, doors and their frames and thresholds, posts and beams, assembled flooring panels, wooden shuttering for concrete constructional work, shingles, shakes and prefabricated buildings)		These wood products are typically used structurally in wood building construction. For buildings and building products, life-cycle assessments (LCA) show that wood is generally better for the environment than other commonly used building materials in terms of embodied energy, air and water pollution and greenhouse gas emissions. Wood grows naturally using energy from the sun, is renewable, sustainable and recyclable. It is also an effective insulator.
441899	Wood; builders' joinery and carpentry of wood n.e.c. in heading no. 4418, other than of bamboo		Sustainably sourced wood-based construction materials provide an environmentally preferable alternative to more carbon-intensive construction materials due to the natural, renewable and biodegradable nature of wood. Wood is a natural store of carbon dioxide

			gas and can play an important role in reducing GHG emissions in the construction sector.
450410	Cork; blocks, plates, sheets and strip, tiles of any shape, solid cylinders (including discs), of agglomerated cork (with or without a binding substance)		Cork can be used as an absorbent in the treatment of hydrocarbon, oil, solvent and organic compound spills. Cork can also be used for thermal insulation to improve the energy efficiency of buildings.
450490	Cork; articles of agglomerated cork (with or without a binding substance), n.e.c. in heading no. 4504		Cork can be used for thermal insulation to improve the energy efficiency of buildings.
460121	Plaiting materials, plaits and similar products of plaiting materials; mats, matting and screens, of bamboo	Biodegradable, open weave, erosion control mesh, in rolls	Erosion control matting can reduce erosion, assist the establishment of vegetation, and can be used for a more environmentally friendly form of weed control. Erosion control matting and ground covers made of bamboo are biodegradable.
460122	Plaiting materials, plaits and similar products of plaiting materials; mats, matting and screens, of rattan	Biodegradable, open weave, erosion control mesh, in rolls	Erosion control matting can reduce erosion, assist the establishment of vegetation, and can be used for a more environmentally friendly form of weed control. Erosion control matting and ground covers made of rattan are biodegradable.
460129	Plaiting materials, plaits and similar products of plaiting materials; mats, matting and screens, of vegetable materials other than bamboo or rattan	Biodegradable, open weave, erosion control mesh, in rolls, excluding products of <i>Igusa</i> (<i>Juncus effusus</i>) or of <i>Shichitoi</i> (<i>Cyperus tegetiformis</i>)	Erosion control matting can reduce erosion, assist the establishment of vegetation, and can be used for a more environmentally friendly form of weed control. Erosion control matting and ground covers made of vegetable material are biodegradable.

470620	Pulp; of fibres derived from recovered (waste and scrap) paper or paperboard		Products under this subheading are derived from recovered materials. Recycled goods are key to moving towards a circular economy (i.e. retaining resources within the economy when a product has reached its end of life, so resources can be reused and create further value), as opposed to a linear economy model where resources are extracted, turned into a product, and disposed after use. Recycling extends the life of natural resources, reduces the generation of mining waste, reduces greenhouse gas emissions, diminishes pressures on disposal facilities, and preserves landfill capacity.
470710	Paper or paperboard; waste and scrap, of unbleached kraft paper or paperboard or corrugated paper or paperboard		Products under this subheading are derived from recovered materials. Recycled goods are key to moving towards a circular economy (i.e. retaining resources within the economy when a product has reached its end of life, so resources can be reused and create further value), as opposed to a linear economy model where resources are extracted, turned into a product, and disposed after use. Recycling extends the life of natural resources, reduces the generation of mining waste, reduces greenhouse gas emissions, diminishes pressures on disposal facilities, and preserves landfill capacity.

470720	Paper or paperboard; waste and scrap, paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass		Products under this subheading are derived from recovered materials. Recycled goods are key to moving towards a circular economy (i.e. retaining resources within the economy when a product has reached its end of life, so resources can be reused and create further value), as opposed to a linear economy model where resources are extracted, turned into a product, and disposed after use. Recycling extends the life of natural resources, reduces the generation of mining waste, reduces greenhouse gas emissions, diminishes pressures on disposal facilities, and preserves landfill capacity.
470730	Paper or paperboard; waste and scrap, paper or paperboard made mainly of mechanical pulp (e.g. newspapers, journals and similar printed matter)		Products under this subheading are derived from recovered materials. Recycled goods are key to moving towards a circular economy (i.e. retaining resources within the economy when a product has reached its end of life, so resources can be reused and create further value), as opposed to a linear economy model where resources are extracted, turned into a product, and disposed after use. Recycling extends the life of natural resources, reduces the generation of mining waste, reduces greenhouse gas emissions, diminishes pressures on disposal facilities, and preserves landfill capacity.

470790	Paper or paperboard; waste and scrap, of paper or paperboard n.e.c. in heading no. 4707 and of unsorted waste and scrap		Products under this subheading are derived from recovered materials. Recycled goods are key to moving towards a circular economy (i.e. retaining resources within the economy when a product has reached its end of life, so resources can be reused and create further value), as opposed to a linear economy model where resources are extracted, turned into a product, and disposed after use. Recycling extends the life of natural resources, reduces the generation of mining waste, reduces greenhouse gas emissions, diminishes pressures on disposal facilities, and preserves landfill capacity.
480519	Paper and paperboard; uncoated, fluting paper other than semi-chemical or straw, rolls or sheets	Made wholly or mainly of pulp of recovered (waste or scrap) paper or paperboard	Recycled paper production allows for recovery of fibre from existing paper and has a lower environmental impact than the production of virgin paper.
480524	Paper & paperboard; uncoated, testliner (recycled linerboard), weight 150g/m ² , or less, in rolls or sheets		Recycled paper production allows for recovery of fibre from existing paper and has a lower environmental impact than the production of virgin paper.
480525	Paper and paperboard; uncoated, testliner (recycled linerboard), weight over 150g/m ² , in rolls or sheets		Recycled paper production allows for recovery of fibre from existing paper and has a lower environmental impact than the production of virgin paper.
480592	Paper and paperboard; uncoated, weight more than 150g/m ² but less than 225 g/m ² , in rolls or sheets, n.e.c. in heading no. 4805	Made wholly or mainly of pulp of recovered (waste or scrap) paper or paperboard	Recycled paper production allows for recovery of fibre from existing paper and has a lower environmental impact than the production of virgin paper.
480593	Paper and paperboard; uncoated, weight 225/m ²	Made wholly or mainly of pulp of	Recycled paper production allows for recovery of fibre

	or more, in rolls or sheets, n.e.c. in heading no. 4805	recovered (waste or scrap) paper or paperboard	from existing paper and has a lower environmental impact than the production of virgin paper.
481092	Paper and paperboard; multi-ply, coated with kaolin or other inorganic substances only, for non-graphic purposes, n.e.c. in heading no. 4810, in rolls or sheets	Made wholly or mainly of pulp of recovered (waste or scrap) paper or paperboard	Recycled paper production allows for recovery of fibre from existing paper and has a lower environmental impact than the production of virgin paper.
500500	Yarn spun from silk waste (excl. that put up for retail sale)		Waste material that can be further utilised or recycled.
500600	Silk yarn and yarn spun from silk waste, put up for retail sale; silkworm gut		Waste material that can be further utilised or recycled.
510111	Wool; (not carded or combed), greasy (including fleece-washed wool), shorn		Wool is a natural, sustainable and biodegradable fibre, and a more preferable option to more carbon-intensive synthetic fibres. Wool has a variety of uses as a woven fabric and as a natural form of insulation.
510121	Wool; (not carded or combed), degreased, (not carbonised), shorn		Wool is a natural, sustainable and biodegradable fibre, and a more preferable option to more carbon-intensive synthetic fibres. Wool has a variety of uses as a woven fabric and as a natural form of insulation.
530110	Flax; raw or retted, but not spun		Flax is a natural, sustainable and biodegradable vegetable fibre, and a preferable option to more carbon-intensive synthetic fibres. Flax is a traditional material used for weaving and can be used as a woven fibre and a composite material reinforcement.
530129	Flax; hackled or otherwise processed, but not spun		Flax is a natural, sustainable and biodegradable vegetable fibre, and a preferable option to more carbon-intensive synthetic fibres. Flax is a traditional material used for

			weaving and can be used as a woven fibre and a composite material reinforcement.
530310	Jute and other textile bast fibres; raw or retted, but not spun, (excluding flax, hemp (<i>cannabis sativa</i> L.), and ramie)		Jute is a natural, sustainable and biodegradable vegetable fibre, and a more preferable option compared to more carbon-intensive synthetic fibres. Jute has a variety of uses, including as a yarn for burlap, hessian and gunny cloth.
530500	Coconut, abaca (Manila hemp or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibres n.e.c., raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock)		Vegetable fibres are a natural, sustainable and biodegradable alternative to more carbon-intensive synthetic fibres.
531010	Woven fabrics of jute or of other textile bast fibres of heading 5303, unbleached		Jute is a natural, sustainable and biodegradable vegetable fibre and a more preferable option compared to more carbon-intensive synthetic fibres. Jute has a variety of uses, including as a yarn for burlap, hessian and gunny cloth.
560394	Nonwovens; whether or not impregnated, coated, covered or laminated, not of man-made filaments, (weighing more than 150g/m ²)	Non-woven, wholly wool or wool predominate mix matting, of a kind used for erosion control, establishment of plants, soil protection, sound-insulation, vibration-insulation, heat-insulation, ceiling/underfloor /wall insulation, or for lagging	Wool matting provides a protective layer over soil, thereby preventing soil erosion, suppressing weeds, preserving soil moisture and insulating plants from temperature extremes. It is a natural, sustainable and biodegradable alternative to similar products, and can act as a fertiliser. Wool blend insulation for ceilings, underfloor, pipes, walls and hot water cylinders also provides a natural, sustainable and biodegradable

		pipes, hot-water cylinders	alternative to similar insulation products.
560790	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics (excl. that of synthetic fibres and of sisal or other textile fibres of the genus Agave)		More biodegradable than synthetic fibre alternatives and made from a renewable resource.
591190	Textile products and articles, for technical purposes, specified in Note 7 to chapter 59, n.e.s.		Of a kind used as air filters.
630510	Sacks and bags, for the packing of goods, of jute or other textile bast fibres of heading 5303		More biodegradable than synthetic fibre alternatives and made from a renewable resource.
631010	Rags; used or new, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials; sorted		Conservation of resources by reuse and recycling existing material in line with a circular economy.
631090	Rags; used or new, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials; other than sorted		Conservation of resources by reuse and recycling existing material in line with a circular economy.
680610	Slag-wool, rock-wool and similar mineral wools, incl. intermixtures thereof, in bulk, sheets or rolls		Of a kind used for sound insulation and sound absorption as well as for thermal insulation. Insulation materials help in improving the energy efficiency of buildings.

680690	Mixtures and articles of heat-insulating, sound-insulating or sound absorbing mineral materials (excl. slag-wool, rock-wool and similar mineral wools, exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials, articles of light concrete, asbestos-cement, cellulose fibre-cement or the like, mixtures and other articles of or based on asbestos and ceramic products)		Of a kind used for sound insulation and sound absorption as well as for thermal insulation. Insulation materials help in improving the energy efficiency of buildings.
680800	Panels, boards, tiles, blocks and the like; of vegetable fibre, of straw, shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders	Insulation products	Waste material under this subheading includes wood waste, coir, and reed, which can be recycled into insulation products. Insulation materials help in reducing energy consumption in buildings thermal insulation to improve the energy efficiency of buildings.
681510	Articles of graphite or other carbon, incl. carbon fibres, for non-electrical purposes		Carbon fibre materials, of a kind are used in renewables and in wider manufactured goods where they enhance power efficiency and reduce weight.
691010	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures; of porcelain or china	Composting toilets	Composting toilets minimise water use and provide self-contained sewage treatment on site, with no need for sewers and treatment plants. They also do not pollute ground or surface water or soil (unlike septic tanks or pit latrines) and produce safe, useful compost.
		Dual flushing cisterns	Dual flush toilets minimise water use and, thus, contribute to the reduction of water stress.

		Waterless urinals	Waterless urinals and dual flush toilets minimise water use and, thus, contribute to the reduction of water stress.
700510	Glass; float glass and surface ground or polished glass, in sheets, non-wired, having an absorbent reflecting or non-reflecting layer	Glass substrate with transparent conductive oxide and with sheet resistance <60 Ohms per square and haze ratio >7 %	Coated glass is a key component of a Dye Solar Cell assembly for generating renewable solar electricity.
700719	Glass; safety glass, toughened (tempered), (not of a size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels)	Solar glass consisting of tempered soda-lime-flat-glass, whose surface is figured, with a transmittance of more than 88 % and an iron content of less than 300 ppm.	Solar glass is a key component of solar photovoltaic modules for generating renewable solar energy
700800	Glass; multiple-walled insulating units of glass		Insulated glass units contribute to energy savings in residential and commercial buildings.
700991	Glass mirrors, unframed (excl. rear-view mirrors for vehicles, optical mirrors, optically worked, mirrors > 100 years old)		Mirrors of a type suitable for use reflecting and concentrating sunlight on to collectors whether of a thermal/steam boiler or Photovoltaic Solar Cell type, for the production of renewable electricity.
701931	Mats of irregularly laminated glass fibres		Of a kind used for sound insulation and sound absorption as well as for thermal insulation.
701939	Webs, mattresses, boards and similar nonwoven products, of glass fibres (excl. mats and thin sheets "voiles")		Of a kind used for sound insulation and sound absorption as well as for thermal insulation and in the production of air filters.
701990	Glass fibres; n.e.c. in heading no. 7019	Glass fibre filters	Fibreglass products are used as filters in industrial air pollution control equipment (separators,

			precipitators, tanks, pipe systems, scrubbers).
720410	Ferrous waste and scrap; of cast iron		Recycling precious metals and compounds results in major energy savings, reduces greenhouse gas emissions, diminishes pressures on disposal facilities, and preserves landfill capacity. Recycled goods are key to moving towards a circular economy (i.e. retaining resources within the economy when a product has reached its end of life, so resources can be reused and create further value), as opposed to a linear economy model where resources are extracted, turned into a product, and disposed after use. Recycling extends the life of natural resources, reduces the generation of mining waste, reduces greenhouse gas emissions, diminishes pressures on disposal facilities, and preserves landfill capacity.
720421	Ferrous waste and scrap; of stainless steel		Recycling precious metals and compounds results in major energy savings, reduces greenhouse gas emissions, diminishes pressures on disposal facilities, and preserves landfill capacity. Recycled goods are key to moving towards a circular economy (i.e. retaining resources within the economy when a product has reached its end of life, so resources can be reused and create further value), as opposed to a linear economy model where resources are extracted, turned into a product, and disposed after use. Recycling extends

			the life of natural resources, reduces the generation of mining waste, reduces greenhouse gas emissions, diminishes pressures on disposal facilities, and preserves landfill capacity.
720429	Ferrous waste and scrap; of alloy steel (excluding stainless)		Recycling precious metals and compounds results in major energy savings, reduces greenhouse gas emissions, diminishes pressures on disposal facilities, and preserves landfill capacity. Recycled goods are key to moving towards a circular economy (i.e. retaining resources within the economy when a product has reached its end of life, so resources can be reused and create further value), as opposed to a linear economy model where resources are extracted, turned into a product, and disposed after use. Recycling extends the life of natural resources, reduces the generation of mining waste, reduces greenhouse gas emissions, diminishes pressures on disposal facilities, and preserves landfill capacity.

720430	Ferrous waste and scrap; of tinned iron or steel		<p>Recycling precious metals and compounds results in major energy savings, reduces greenhouse gas emissions, diminishes pressures on disposal facilities, and preserves landfill capacity. Recycled goods are key to moving towards a circular economy (i.e. retaining resources within the economy when a product has reached its end of life, so resources can be reused and create further value), as opposed to a linear economy model where resources are extracted, turned into a product, and disposed after use. Recycling extends the life of natural resources, reduces the generation of mining waste, reduces greenhouse gas emissions, diminishes pressures on disposal facilities, and preserves landfill capacity.</p>
720441	Ferrous waste and scrap; turnings, shavings, chips, milling waste, sawdust, fillings, trimmings and stampings, whether or not in bundles		<p>Recycling precious metals and compounds results in major energy savings, reduces greenhouse gas emissions, diminishes pressures on disposal facilities, and preserves landfill capacity. Recycled goods are key to moving towards a circular economy (i.e. retaining resources within the economy when a product has reached its end of life, so resources can be reused and create further value), as opposed to a linear economy model where resources are extracted, turned into a product, and disposed after use. Recycling extends the life of natural resources, reduces the generation of mining waste, reduces</p>

			greenhouse gas emissions, diminishes pressures on disposal facilities, and preserves landfill capacity.
720449	Ferrous waste and scrap; n.e.c. in heading no. 7204		Recycling precious metals and compounds results in major energy savings, reduces greenhouse gas emissions, diminishes pressures on disposal facilities, and preserves landfill capacity. Recycled goods are key to moving towards a circular economy (i.e. retaining resources within the economy when a product has reached its end of life, so resources can be reused and create further value), as opposed to a linear economy model where resources are extracted, turned into a product, and disposed after use. Recycling extends the life of natural resources, reduces the generation of mining waste, reduces greenhouse gas emissions, diminishes pressures on disposal facilities, and preserves landfill capacity.

720450	Ferrous products; remelting scrap ingots		Recycling precious metals and compounds results in major energy savings, reduces greenhouse gas emissions, diminishes pressures on disposal facilities, and preserves landfill capacity. Recycled goods are key to moving towards a circular economy (i.e. retaining resources within the economy when a product has reached its end of life, so resources can be reused and create further value), as opposed to a linear economy model where resources are extracted, turned into a product, and disposed after use. Recycling extends the life of natural resources, reduces the generation of mining waste, reduces greenhouse gas emissions, diminishes pressures on disposal facilities, and preserves landfill capacity.
722511	Flat-rolled products of silicon-electrical steel, of a width of ≥ 600 mm, grain-oriented		Grain Oriented Electrical Steel (GOES) of a kind used in power and distribution transformers. This product achieves efficient energy-saving and contributes to minimising transmission loss by reducing core loss compared to that of conventional steel.
722611	Flat-rolled products of silicon-electrical steel, of a width of < 600 mm, hot-rolled or cold-rolled "cold-reduced", grain-oriented		Grain Oriented Electrical Steel (GOES) of a kind used in power and distribution transformers. This product achieves efficient energy-saving and contributes to minimising transmission loss by reducing core loss compared to that of conventional steel.

730210	Rails of iron or steel, for railway or tramway track (excl. check-rails)		Transport infrastructure for rail supports a cleaner transport mode than alternatives, particularly with the electrification of rail.
730230	Switch blades, crossing frogs, point rods and other crossing pieces, for railway or tramway track, of iron or steel		Transport infrastructure for rail supports a cleaner transport mode than alternatives, particularly with the electrification of rail.
730240	Fish-plates and sole plates of iron or steel, for railways or tramways		Transport infrastructure for rail supports a cleaner transport mode than alternatives, particularly with the electrification of rail.
730290	Sleepers "cross-ties", check-rails, rack rails, chairs, chair wedges, rail clips, bedplates and ties and other specialised material for the jointing or fixing of railway or tramway track, of iron or steel (excl. rails, switch blades, crossing frogs, point rods and other crossing pieces and fish-plates and sole plates)		Transport infrastructure for rail supports a cleaner transport mode than alternatives, particularly with the electrification of rail.
730820	Iron or steel; structures and parts thereof, towers and lattice masts	Wind turbine towers	Products used to elevate and support a wind turbine for the generation of renewable energy.
730890	Structures and parts of structures, of iron or steel, n.e.s. (excl. bridges and bridge-sections, towers and lattice masts, doors and windows and their frames, thresholds for doors, props and similar equipment for scaffolding, shuttering, propping or pit-propping)		Components of wind turbines, which generate low or no carbon emissions and no soil and water pollution.

730900	Reservoirs, tanks, vats and similar containers, of iron or steel, for any material "other than compressed or liquefied gas", of a capacity of > 300 l, not fitted with mechanical or thermal equipment, whether or not lined or heat-insulated (excl. containers specifically constructed or equipped for one or more types of transport)		Containers of any material, of any form, for liquid or solid waste, including for municipal or dangerous waste. Of a kind used in the delivery of environmental services and renewable energy generation.
731511	Chain; articulated link, roller, of iron or steel	Bicycle roller chain	Bicycles and their parts provide a environmentally friendly, low-carbon mode of transportation, which can contribute to lowering GHG emissions in the transport sector as well as reducing air pollution.
732020	Helical springs, of iron or steel (excl. flat spiral springs, clock and watch springs, springs for sticks and handles of umbrellas or parasols and shock absorbers of Section 17)		Bicycles and their spare parts exert positive effect on reducing exhaust emissions from automobiles, air pollution and greenhouse effect, etc.
732490	Iron or steel; sanitary ware and parts thereof, excluding sinks, wash basins and baths	Composting toilets	Composting toilets minimise water use and provide self-contained sewage treatment on site, with no need for sewers and treatment plants. They also do not pollute ground or surface water or soil (unlike septic tanks or pit latrines) and produce safe, useful compost.
		Water closet pans and flushing cisterns/urinals including dry closets	Dry closets (operating on the basis of composting) are designed to conserve water.
		Water conserving showers (provided with a	Water conserving showers are designed to conserve water and reduce energy consumption.

		specific water-efficiency shower head)	
		Waterless urinals	Waterless urinals minimise water and energy use, resulting in significantly less carbon emissions compared to other urinal systems.
750890	Nickel; articles thereof n.e.c. in item no. 7508.1	High temperature superconducting cables	High temperature superconducting (HTS) cables are electrical transmission cables capable of carrying electrical currents with effectively zero resistance at low temperatures. HTS technology is vastly more energy efficient, resulting in significantly less electricity loss and lower maintenance requirements than traditional copper or aluminium transmission cables.
761520	Aluminium; sanitary ware and parts thereof	Composting toilets	Composting toilets are useful where local sewage or water supply systems are unavailable.
761520	Aluminium; sanitary ware and parts thereof	Waterless urinals	Waterless urinals minimise water and energy use, resulting in significantly less carbon emissions compared to other urinal systems.
840211	Boilers; watertube boilers with a steam production exceeding 45t per hour	Heat recovery steam generators	A heat recovery steam generator, or HRSG, is an energy recovery heat exchanger that recovers heat from a hot gas stream. It produces steam that can be used in a process (cogeneration) or used to drive a steam turbine (combined cycle).
		Chemical recovery boilers	Chemical recovery boilers use black liquor, a by-product of the pulping process, to generate electricity, as well as retrieve chemicals used in the pulping process for reuse.

		Combined heat and power boilers	Combined heat and power boilers contribute significantly to energy efficiency by utilising the waste heat in power generation activities. A heat recovery steam generator, or HRSG, is an energy recovery heat exchanger that recovers heat from a hot gas stream. It produces steam that can be used in a process (cogeneration) or used to drive a steam turbine (combined cycle).
840212	Boilers; watertube boilers with a steam production not exceeding 45t per hour	Heat recovery steam generators	A heat recovery steam generator is an energy recovery heat exchanger that recovers heat from a hot gas stream. It produces steam that can be used in a process (cogeneration) or used to drive a steam turbine (combined cycle).
		Combined heat and power boilers	Combined heat and power contributes significantly to energy efficiency by utilising the waste heat in power generation activities.
840219	Boilers; vapour generating boilers, including hybrid boilers n.e.c. in heading no. 8402	Heat recovery steam generators	A heat recovery steam generator is an energy recovery heat exchanger that recovers heat from a hot gas stream. It produces steam that can be used in a process (cogeneration) or used to drive a steam turbine (combined cycle).
		Combined heat and power boilers	Waste heat recovery boilers are used to support waste heat recovery processes without any fuels. Combined heat and power contributes significantly to energy efficiency by utilising the waste heat in power generation activities.

840410	Boilers; auxiliary plant, for use with boilers of heading no. 8402 or 8403 (e.g. economisers, superheaters, soot removers, gas recoverers)		Components of industrial air pollution control plants used to minimise the release of pollutants into the atmosphere. This equipment is also used to support waste heat recovery processes in waste treatment, or renewable energy resource recovery applications.
840420	Boilers; condensers, for steam or other vapour power units		Condensers can be used to cool gas streams to temperatures which allow for the removal of contaminants, such as Volatile Organic Compounds like benzene.
840490	Boilers; parts of auxiliary plant, for use with boilers of heading no. 8402 and 8403 and parts of condensers for steam or other vapour power units		Parts and accessories for equipment classified under 8404.10. This secondary equipment is also used to support waste heat recovery processes, such as boilers mentioned above, in waste treatment, or renewable energy resource recovery applications.
840510	Generators; producer gas, water gas, acetylene gas and similar water process gas generators, with or without their purifiers	Include only those with purifiers	Purifiers remove contaminants (such as cyanide or sulphur compounds) produced in the manufacture of gases.
840681	Turbines; steam and other vapour turbines, (for other than marine propulsion), of an output exceeding 40MW		Steam and vapour turbines are key components for the production of geothermal energy and co-generation.
840682	Turbines; steam and other vapour turbines, (for other than marine propulsion), of an output not exceeding 40MW		Steam and vapour turbines are key components for the production of geothermal energy and co-generation.
840690	Turbines; parts of steam and other vapour turbines		Parts and accessories of steam and vapour turbines, with the associated environmental benefits.

841011	Turbines; hydraulic turbines and water wheels, of a power not exceeding 1000kW		Hydraulic turbines and water wheels are key components used in the production of hydro and tidal power. As a clean and renewable resource, hydro and tidal power are both clean, renewable sources of electricity that can play a pivotal role in reducing GHG emissions and providing a reliable, constant source of electricity.
841012	Turbines; hydraulic turbines and water wheels, of a power exceeding 1000kW but not exceeding 10000kW		Hydraulic turbines and water wheels are key components used in the production of hydro and tidal power. As a clean and renewable resource, hydro and tidal power are both clean, renewable sources of electricity that can play a pivotal role in reducing GHG emissions and providing a reliable, constant source of electricity.
841013	Turbines; hydraulic turbines and water wheels, of a power exceeding 10000kW		Hydraulic turbines and water wheels are key components used in the production of hydro and tidal power. As a clean and renewable resource, hydro and tidal power are both clean, renewable sources of electricity that can play a pivotal role in reducing GHG emissions and providing a reliable, constant source of electricity.
841090	Turbines; parts of hydraulic turbines and water wheels, including regulators		Parts and accessories of hydraulic turbines and water wheels, with the associated environmental benefits.
841181	Turbines; gas-turbines (excluding turbo-jets and turbo-propellers), of a power not exceeding 5000kW		Gas Turbines can be used for clean power generation, including recovered landfill gas or biogas. These turbines are also an essential component of relatively efficient combined-cycle power plants

			running on natural gas or biogas, which emit less greenhouse emissions than coal-based power.
841182	Turbines; gas-turbines (excluding turbo-jets and turbo-propellers), of a power exceeding 5000kW		Gas Turbines can be used for clean power generation, including recovered landfill gas or biogas. These turbines are also an essential component of relatively efficient combined-cycle power plants running on natural gas or biogas, which emit less greenhouse emissions than coal-based power.
841290	Engines; parts, for engines and motors of heading no. 8412	Wind turbine blades and hubs	Components of wind turbines for renewable electricity generation.
841480	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters: - Other	Refrigerant recovery units	Refrigerant recovery units can be used to recover refrigerants (including CFCs, HCFCs and HFCs) from refrigeration and air conditioning equipment, thus preventing emissions of these refrigerants to the atmosphere. CFCs, HCFCs and HFCs are ozone-depleting substances and some are potent greenhouse gases.
841861	Heat pumps other than air conditioning machines of heading 8415	Air-source heat pumps	Aerothermal heat pump utilises moderate temperatures in the ambient air to reduce the operational costs of heating and cooling systems to boost energy efficiency.
		Ground-source heat pumps	Ground-source heat pumps utilise the moderate temperatures in the ground to reduce the operational costs of heating and cooling systems and boost efficiency.
		Heat pumps of compression-type	Such systems transfer the heat available in land, air and water masses to either heat or cool buildings.

		Hydrothermal heat pumps	Waste-to-energy systems use solid waste to produce usable heat and energy
841899	Parts of refrigerating or freezing equipment and heat pumps, n.e.s.		Parts of heat pump systems of a kind specified, with associated environmental benefits.
841919	Heaters; instantaneous or storage water heaters, non-electric, other than instantaneous gas water heaters	Solar water heaters	Solar water heaters use solar thermal energy to heat water, producing no pollution or carbon emissions. Use of solar water heating displaces the burning of other, pollution-creating fuels.
841939	Dryers: other than for agricultural products; for wood, paper pulp, paper or paperboard	Sewage sludge dryers	Sludge dryers can be cover sludge into useful green products, such as fertilisers, compost or a fuel source. Sludge drying significantly reduces the volume and weight of the sludge so that it is easier to recover.
841940	Distilling or rectifying plant; not used for domestic purposes	Biogas refinement equipment	Biogas refinement equipment is used to alter biogas resulting from organic matter to give it the same properties as natural gas.
		Solvent recycling plants	Solvent recycling plants allows for the recovery and reuse of solvents, such as the solvents used in the printing, painting or dry cleaning industries.
841960	Machinery; for liquefying air or gas, not used for domestic purposes		Machinery under this subheading (of a kind not including HFC/HCFCs) can be used to separate and remove pollutants through condensation.
841989	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment	Anaerobic digestors	Anaerobic digesters break down biodegradable material to create biogas, which can be combusted to generate electricity and heat, or can be processed into renewable natural gas and transportation fuels.

<p>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: - Other machinery, plant and equipment: other</p>	Autoclaves	Autoclaves are used in the pre-disposal treatment and sterilisation of waste material, such as pathogenic hospital waste. These machines are able to neutralize potentially infectious agents by utilising pressurised steam and superheated water.
	Biogas refinement equipment	Biogas refinement equipment removes contaminants from raw biogas so that it may be used effectively. Biogas reactors degrade organic matter to produce biogas, which can be combusted to generate electricity and heat, or can be processed into renewable natural gas and transportation fuels.
	Refrigerant recycling and reclaiming units	Refrigerant recycling and reclaiming units can be used to recover, recycle and purify refrigerants (including CFCs, HCFCs and HFCs) from refrigeration and air conditioning equipment, thus preventing emissions of these refrigerants to the atmosphere.
	Thermal desorbers	Thermal desorbers are an environmental remediation technology that utilises heat to increase the volatility of contaminants such that they can be removed from the solid matrix (typically soil, sludge or filter cake).
	Drum, thermal and mechanical vapor compression evaporators	Through the transformation of vapour into liquid, vapour compression evaporators can make reasonably clean water from any water source. Fluidised bed systems are commonly used to combust wastewater sludge in waste-to-energy applications.

		Condensers and cooling towers	Wet cooling towers act as highly efficient air scrubbers by collecting particles from the surrounding environment into the cooling water.
841990	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), 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: - Parts	Parts of 8419.19x, 8419.39x, 8419.40x, 8419.60, 8419.89x	Parts and accessories of 8419.19x, 8419.39x, 8419.40x, 8419.60, and 8419.89x, with the associated environmental benefits
842119	Centrifuges; n.e.c. in heading no. 8421, including centrifugal dryers (but not clothes-dryers)	Oil skimmers	Equipment used to remove oil floating on water, such as for oil spill remediation.
		Sludge dewatering centrifuges	Sludge dewatering centrifuges are designed for solid-liquid separation.
842121	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases: - Filtering or purifying machinery and apparatus for liquids: for filtering or purifying water		This subheading includes a wide range of essential water and wastewater treatment technologies, including UV water purifiers, ozone generators, reverse osmosis systems and filters, as well as desalination systems.
842139	Centrifuges, including centrifugal dryers; filtering or purifying		Filtering and purifying machinery used for the removal of toxic or otherwise

	machinery and apparatus for liquids or gases: - Filtering or purifying machinery and apparatus for gases: other (excl. isotope separators and intake air filters for internal combustion engines)		harmful pollutants, such as Volatile Organic Compounds, solid or liquid particles in gases.
842191	Centrifuges; parts thereof, including parts for centrifugal dryers	Parts of 8421.19x	Parts and accessories of 8421.19, with the associated environmental benefits.
842199	Machinery; parts for filtering or purifying liquids or gases	Parts of 8421.21x	Parts and accessories of 8421.21, with the associated environmental benefits.
842220	Machinery; for cleaning or drying bottles or other containers		Machinery used to clean and dry bottles so that they can be recycled and reused. Recycling is key to moving towards a circular economy (i.e. retaining resources within the economy when a product has reached its end of life, so resources can be reused and create further value).
842290	Machinery; parts of machinery of heading no. 8422	Parts of 8422.20	Parts and accessories of 8422.20, with the associated environmental benefits.
846239	Machine-tools; shearing machines (including presses), (other than combined punching and shearing machines, other than numerically controlled), for working metal	Hydraulic alligator or guillotine shearing machines	Hydraulic shears can be used for cutting long lengths of recyclable metals to be further processed and are often used when the size or shape of material makes torch-cutting difficult.
846291	Machine-tools; presses for working metal or metal carbides, n.e.c. in heading no. 8462, hydraulic presses	Compactors for metals	Metal compactors are essentially in the management of waste and the recycling process by compressing and compacting scrap metal.
847410	Machines; for sorting, screening, separating or washing earth, stone, ores or other mineral substances		Sorting machines used to wash and sort mineral substances, so that they can be recycled and reused. Recycling is key to moving towards a circular economy (i.e. retaining

			resources within the economy when a product has reached its end of life, so resources can be reused and create further value).
847420	Machines; for crushing or grinding earth, stone, ores or other mineral substances		Crushing/grinding machines are used for solid and hazardous waste management for recycling. Recycling is key to moving towards a circular economy (i.e. retaining resources within the economy when a product has reached its end of life, so resources can be reused and create further value).
847439	Machines; for mixing or kneading mineral substances, excluding concrete mixers and machines for mixing mineral substances with bitumen		Mixing/kneading machine used to prepare waste for treatment/recycling or during treatment/recycling. Recycling is key to moving towards a circular economy (i.e. retaining resources within the economy when a product has reached its end of life, so resources can be reused and create further value).
847490	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: - Parts	Parts of 8474.10 and 8474.20	Parts and accessories of 8474.10 and 8474.20, with the associated environmental benefits.

847751	Machinery; for moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	For retreading pneumatic tyres	This equipment is used for recycling waste tyres. Recycled goods are key to moving towards a circular economy (i.e. retaining resources within the economy when a product has reached its end of life, so resources can be reused and create further value), as opposed to a linear economy model where resources are extracted, turned into a product, and disposed after use. Recycling extends the life of natural resources, reduces the generation of mining waste, reduces greenhouse gas emissions, diminishes pressures on disposal facilities, and preserves landfill capacity.
847989	Machines and mechanical appliances; having individual functions, n.e.c. or included in this chapter	Possum, stoat, and rat traps	Possums, stoats, and rats are known predators to indigenous bird species and are a major cause for the decline of many indigenous bird populations. These predators can also have a significant impact on ecosystems. Possum, stoat, and rat traps therefore play an important role in curbing the impact these pests have in many ecosystems and supporting the revival of indigenous bird species and ecosystems.
847990	Machines and mechanical appliances; parts, of those having individual functions	Parts of 8479.89	Parts and accessories of 8479.89, with the associated environmental benefits.
848110	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves:	Thermostatic radiator valves	Thermostatic radiator valves are self-regulating valves fitted to hot water heating system radiators, to control the temperature of a room by changing the flow of hot water to the radiator. Because these valves only use heat when

	- Pressure-reducing valves		needed, they can reduce heating bills by up to 17% a year. Also used in heat pump systems.
848210	Ball bearings	Ball bearings, of a kind used in wind turbines, of a diameter not less than 2150mm but not exceeding 4000mm	Parts and accessories of wind turbines. Special thread inserts connect the blades to the blade bearing. The blade bearing is a ball bearing which is bolted to the rotor hub.
848230	Bearings; spherical roller bearings	Spherical roller bearings, of a kind used in wind turbines, of a diameter not less than 1150mm but not exceeding 4000mm	Parts and accessories of wind turbines. Special thread inserts connect the blades to the blade bearing. The blade bearing is a ball bearing which is bolted to the rotor hub.
848330	Bearing housings for machinery, not incorporating ball or roller bearings; plain shaft bearings for machinery		Water lubricated bearings, which represent an environmentally preferable alternative to oil lubricated bearings.
848340	Gears and gearing for machinery (excl. toothed wheels, chain sprockets and other transmission elements presented separately); ball or roller screws; gear boxes and other speed changers, incl. torque converters		Of a kind used in renewable energy plant & machinery.
848360	Clutches and shaft couplings, incl. universal joints, for machinery		Of a kind used in renewable energy plant & machinery.
848610	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers	For the manufacture of photovoltaic wafers	Supports the manufacture and production of photovoltaic wafers, which helps produce renewable energy through the photovoltaic effect.
848620	Machines and apparatus of a kind used solely or principally for the	For the manufacture of photovoltaic cells,	Supports the manufacture and production of solar cells and modules, which convert the

	manufacture of semiconductor devices or of electronic integrated circuits	modules and panels	energy of light directly into electricity through the photovoltaic effect.
848690	Machines and apparatus of heading 8486; parts and accessories	Parts of 8486.10 and 8486.20	Parts of 8486.10 and 8486.20, with the associated environmental benefits.
850131	DC motors of an output > 37,5 W but <= 750 W and DC generators of an output <= 750 W		Energy saving motors and fans, designed using less raw materials than traditional inefficient motors and other electronically commutated motors.
850132	DC motors and DC generators of an output > 750 W but <= 75 kW		Solar trackers, motors and generators, of a kind used in solar power plants.
850133	DC motors and DC generators of an output > 75 kW but <= 375 kW		Solar trackers, motors and generators, of a kind used in solar power plants.
850151	Electric motors; AC motors, multi-phase, of an output not exceeding 750W	Motors that meet or exceed the requirements of efficiency class IE4 of the Norm IEC 60034-30-1 (2014)	Three phase motors, when compared to single phase motors, have higher efficiency and power factors and are more reliable since they do not have starting switches or capacitors. The rotor current and rotor losses are insignificant at no load in a three-phase motor. Single-phase motors have appreciable rotor current and rotor losses at no load. For a given breakdown torque, the single-phase motor requires considerably more flux and more active material than the equivalent three-phase motor.
850152	Electric motors; AC motors, multi-phase, of an output exceeding 750W but not exceeding 75kW	Motors that meet or exceed the requirements of efficiency class IE4 of the Norm IEC 60034-30-1 (2014)	Three phase motors, when compared to single phase motors, have higher efficiency and power factors and are more reliable since they do not have starting switches or capacitors. The rotor current and rotor losses are insignificant at no load in a three-phase motor. Single-phase motors have appreciable rotor current and

			rotor losses at no load. For a given breakdown torque, the single-phase motor requires considerably more flux and more active material than the equivalent three-phase motor.
850161	Generators; AC generators, (alternators), of an output not exceeding 75kVA		AC generators are used for the conversion of clean and renewable energy to usable electricity, including for hydro-power generation.
850162	Electric generators; AC generators, (alternators), of an output exceeding 75kVA but not exceeding 375kVA		AC generators are used for the conversion of clean and renewable energy to usable electricity, including for hydro-power generation.
850163	Electric generators; AC generators, (alternators), of an output exceeding 375kVA but not exceeding 750kVA		AC generators are used for the conversion of clean and renewable energy to usable electricity, including for hydro-power generation.
850164	Electric generators; AC generators, (alternators), of an output exceeding 750kVA		AC generators are used for the conversion of clean and renewable energy to usable electricity, including for hydro-power generation.
850231	Electric generating sets; wind-powered, (excluding those with spark-ignition or compression-ignition internal combustion piston engines)		Components of wind turbines for renewable electricity generation.
850239	Electric generating sets; (excluding those with spark-ignition or compression-ignition internal combustion piston engines), other than wind powered		This subheading covers a wide range of generating sets used in clean and renewable energy applications.
850300	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.	Parts of 8501.51x, 8501.52x, 8501.61, 8501.62,	Parts and accessories of 850151, 850152, 850161, 850162, 850163, 850164, 850231, 850239 with the

		8501.63, 8501.64, 8502.31, 8502.39	associated environmental benefits.
850421	Liquid dielectric transformers, having a power handling capacity ≤ 650 kVA		Of a kind used in renewable energy plant & machinery
850422	Electrical transformers; liquid dielectric, having a power handling capacity exceeding 650kVA but not exceeding 10,000kVA	Amorphous-core transformers	Amorphous material has great advantage in reducing no load loss which is generated during operation. By using Amorphous metal for core part, loss can be reduced significantly. It is possible to achieve high efficiency and save a huge amount of energy in many years.
850423	Liquid dielectric transformers, having a power handling capacity > 10.000 kVA		Of a kind used in renewable energy plant & machinery
850431	Transformers having a power handling capacity ≤ 1 kVA (excl. liquid dielectric transformers)		Of a kind used in renewable energy plant & machinery
850432	Transformers, having a power handling capacity > 1 kVA but ≤ 16 kVA (excl. liquid dielectric transformers)		Of a kind used in renewable energy plant & machinery
850433	Transformers; n.e.c. in item no. 8504.2, having a power handling capacity exceeding 16kVA but not exceeding 500kVA	Amorphous-core transformers	Amorphous material has great advantage in reducing no load loss which is generated during operation. By using Amorphous metal for core part, loss can be reduced significantly. It is possible to achieve high efficiency and save a huge amount of energy in many years.
		Superconducting transformers	Superconductors are materials that conduct electricity with 100 per cent efficiency, losing nothing to resistance at temperatures above the boiling point of liquid nitrogen. Extraordinary superconducting and magnetic properties for

			wide-ranging technological applications including power transmission.
850434	Transformers; n.e.c. in item no. 8504.2, having a power handling capacity exceeding 500kVA	Amorphous-core transformers	Amorphous material has great advantage in reducing no load loss which is generated during operation. By using Amorphous metal for core part, loss can be reduced significantly. It is possible to achieve high efficiency and save a huge amount of energy in many years.
		Superconducting transformers	High Temperature superconducting transformers not only eliminate the electrical resistance in the wires but also allow the construction of useful transformers without a core. The core will generate heat as the magnetic domains are constantly flipped in the alternating field of the windings of the transformer, and this is the biggest energy loss in most practical transformers. In a superconducting transformer the primary dissipates no power except for a small electromagnetic radiation term, so near 100% efficiency can be obtained with no core at all.
850440	Electrical static converters		Static converters convert solar energy into electricity and can be used to convert DC current from the photovoltaic/solar cells into conventional AC electricity which can run many household and office products. They are also used in other renewable energy generation.
850490	Electrical transformers, static converters and inductors; parts thereof	Parts of 8504.40	Parts and accessories of 8504.40, with the associated environmental benefits.

850590	Magnets; electro-magnets, holding devices and parts n.e.c. in heading no. 8505		Electro magnets can be used to remove metal content from waste for recycling.
850680	Primary cells and primary batteries, electric (excl. spent and those of silver oxide, mercuric oxide, manganese dioxide, lithium and air-zinc)		Compared with dry cell batteries, they can be recharged or reused, thereby reducing waste.
850720	Lead acid accumulators (excl. spent and starter batteries)		Provides for energy storage in off-grid PV systems. Are designed to be discharged down to 50 per cent or more without damage so that they can supply power over a long period of time.
850730	Nickel-cadmium accumulators (excl. spent)		Rechargeable batteries, used as alternative to lead-acid batteries in emergency systems and similar due to low discharge rate when not in use.
850740	Nickel-iron accumulators (excl. spent)		Compared with dry cell batteries, they can be recharged or reused, thereby reducing waste. In case of automotive use, superior energy saving can be realised due to high efficiency.
850750	Nickel-metal hydride accumulators (excl. spent)		Compared with dry cell batteries, they can be recharged or reused, thereby reducing waste. In case of automotive use, superior energy saving can be realised due to high efficiency.
850760	Lithium-ion accumulators (excl. spent)		Acting as a stabiliser for renewable and other energy, lithium-ion batteries serve as an energy storage source. Energy storage system will play a critical role in the low-carbon society, with the function of stable power output, peak demand shift and

			backup power source during outages.
850780	Electric accumulators; other than lead-acid, nickel-cadmium, nickel-iron, nickel-metal hydride and lithium-ion, including separators, whether or not rectangular (including square)	Of a capacity no less than 100 kw	Advanced storage batteries allow utilities to easily shift loads between peak and off-peak periods, thus significantly reducing network losses and enhancing energy efficiency.
850790	Plates, separators and other parts of electric accumulators, n.e.s.		Batteries essential to wind and solar power production. They allow plant and machinery to accumulate electricity during periods of strong winds/sunshine. They facilitate utility-level integration of renewable energy and support the smart grid.
851210	Lighting or visual signalling equipment; electrical, of a kind used on bicycles, excluding articles of heading no. 8539		Bicycles and their parts provide an environmentally friendly, low-carbon mode of transportation, which can contribute to lowering GHG emissions in the transport sector as well as reducing air pollution.
851220	Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles: - Other lighting or visual signalling equipment	Where the light fixture solely has integrated LEDs, and the fixture emits light solely from these sources	LED lighting is more energy-efficient than incandescent and fluorescent lighting with consequent impact on energy use and GHG emissions as well.
851310	Lamps; portable, electric, designed to function by their own source of energy (excluding lighting equipment of heading no. 8512)	Portable electric lamps, other than torches and flashlights, primarily	LED lighting is more energy-efficient than incandescent and fluorescent lighting with consequent impact on energy use and GHG emissions as well.

		powered by solar photovoltaic cells.	
851629	Electric space-heating and soil-heating apparatus (excl. storage heating radiators)		Of a kind used to heat in order to disinfect or remove organic compounds (e.g., pesticides, hydrocarbons) from soil and to dry contaminated soil prior to treatment processes.
851762	Communication apparatus (excluding telephone sets or base stations); machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	Energy usage data transmitters	These transmitters send energy usage data from appliances to a central monitoring unit that enables households/businesses to better track their energy consumption, while facilitating better communication between energy consumers and utilities.
852691	Radio navigational aid apparatus	Global Navigation Satellite System (GNSS) apparatus	Instruments and appliances necessary for measuring the ozone layer, landslide, ground subsidence and to monitor, measure and assist planning for natural risks such as earthquakes, cyclones, tsunamis etc.
852852	Monitors; other than cathode-ray tube; capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	LED screen computer monitors	LED monitors are significantly more energy-efficient compared to LCD and other types of monitors, with consequent impact on energy use and GHG emissions as well.
852859	Monitors other than cathode-ray tube; n.e.c. in subheading 8528.52, whether or not colour	LED screen computer monitors	LED monitors are significantly more energy-efficient compared to LCD and other types of monitors, with consequent impact on energy use and GHG emissions as well.
852910	Reception and transmission apparatus; aerials and aerial reflectors of all kinds and parts suitable for use therewith	For use solely or principally with global navigation satellite systems (GNSS) apparatus	Instruments and appliances necessary for measuring the ozone layer, landslide, ground subsidence and to monitor, measure and assist planning for natural risks such as

			earthquakes, cyclones, tsunamis etc.
852990	Parts suitable for use solely or principally with transmission and reception apparatus for radio-broadcasting or television, television cameras, digital cameras, video camera recorders, radar apparatus, radio navigational aid apparatus or radio remote control apparatus, monitors and projectors, n.e.s. (excl. for aerials and aerial reflectors of all kinds)		GNSS apparatus, which can receive more than dual-frequency signals from the same GNSS satellite or which can receive only single-frequency signals with ground plane structure.
853010	Electrical signalling, safety or traffic control equipment for railways or tramways (excl. mechanical or electromechanical equipment of heading 8608)		Transport infrastructure for rail supports a cleaner transport mode than alternatives, particularly with the electrification of rail.
853080	Electrical signalling, safety or traffic control equipment (excl. that for railways or tramways and mechanical or electromechanical equipment of heading 8608)		Transport infrastructure for rail supports a cleaner transport mode than alternatives, particularly with the electrification of rail.
853090	Parts of electrical signalling, safety or traffic control equipment, n.e.s.		Transport infrastructure for rail supports a cleaner transport mode than alternatives, particularly with the electrification of rail.
853120	Signalling apparatus; electric, sound or visual, indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED), excluding those	Energy monitoring unit	Energy monitoring units (EMUs) display real-time energy use, pricing and billing data, and other utility-mandated information, which is communicated to the EMU from a linked smart meter.

	of heading no. 8512 or 8530	Incorporating light emitting diodes (LED)	LED lighting is more energy-efficient than incandescent and fluorescent lighting with consequent impact on energy use and GHG emissions as well.
		Fume hood monitors	These monitors are used in conjunction with fume hoods to monitor air flow out of toxic environments.
853190	Signalling apparatus; parts of the electric, sound or visual apparatus of heading no. 8531	Parts of 8531.20x	Parts and accessories of 8531.20x, with the associated environmental benefits.
853650	Electrical apparatus; switches n.e.c. in heading no. 8536, for a voltage not exceeding 1000 volts	Differential pressure switches; motion sensor switches	Differential pressure switches are key elements for smart-grids and the management of intermittent energy from renewables. Motion sensor switches contribute to energy efficiency in homes and buildings through automatic shut-off in the absence of room or hallway occupants. Similar to variable frequency drives, intelligent motor controllers monitor the activity of electric motors and match the output of the motor with the demand for that output. This application of intelligent electronics enhances opportunities for energy savings in motor-driven systems.
853931	Lamps; discharge, (excluding ultra-violet), fluorescent, hot cathode		Fluorescent lamps use less energy and produce less heat per lumen than incandescent bulbs, reducing energy consumption.
853949	Lamps; ultra-violet or infra-red lamps, (excluding arc-lamps)	UV lamps	UV disinfection lamps are an essential component of UV disinfection systems. UV light is extremely effective in killing and eliminating bacteria, yeasts, viruses, moulds and

			other harmful organisms. UV systems can be used in conjunction with sediment and carbon filters to create pure drinking water.
853950	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light emitting diode lamps: - Light emitting diode lamps	Light-emitting diode (LED) lamps (bulbs)	LED lighting is more energy-efficient than incandescent and fluorescent lighting with consequent impact on energy use and GHG emissions as well.
854110	Electrical apparatus; diodes, other than photosensitive or light-emitting diodes (LED)		These products are designed to reduce energy consumption.
854121	Electrical apparatus; transistors, (other than photosensitive), with a dissipation rate of less than 1W		These products are designed to reduce energy consumption.
854129	Electrical apparatus; transistors, (other than photosensitive), with a dissipation rate of 1W or more		Converters are used in wind energy generation. Frequency converters decouple the rotational speed of the rotor from the grid frequency allowing variable speed operation.
854130	Electrical apparatus; thyristors, diacs and triacs, other than photosensitive devices		These products are designed to reduce energy consumption.
854140	Electrical apparatus; photosensitive, including photovoltaic cells, whether or not assembled in modules or made up into panels, light-emitting diodes (LED)	Photovoltaic cells whether or not assembled in modules or made up into panels / NZL ex-out: Photovoltaic cells, modules and panels.	Solar cells, modules and panels use light energy from the sun to generate renewable electricity through the photovoltaic effect.
854190	Electrical apparatus; parts for diodes, transistors and similar semiconductor devices	Parts of 8541.10, 8541.21, 8541.29, 8541.30, 8541.40	Parts and accessories of 8541.10, 8541.21, 8541.29, 8541.30, 8541.40, with the

	and photosensitive semiconductor devices		associated environmental benefits.
854231	Electronic integrated circuits; processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	With antenna, designed solely or principally for Heliostat Control Units	These products are used in Concentrated Solar Photovoltaic Systems (CSPV), which convert sunlight into electricity for on-site use or for distribution through the electric grid. The Heliostat Control Unit provides management and monitoring of the CSPV power station.
854330	Electrical machines and apparatus; for electroplating, electrolysis or electrophoresis	Electrolysers	Electrolysers are used to produce hydrogen through electrolysis. Electrolysis is a method of separating elements by pushing an electric current through a compound to obtain hydrogen. Hydrogen is a key enabler for the development of widespread renewable energy technologies that are cleaner and more efficient.
854390	Electrical machines and apparatus; parts of the electrical goods of heading no. 8543	Parts of 8543.30x	Parts and accessories of 8543.30x, with the associated environmental benefits.
854460	Electric conductors, for a voltage > 1.000 V, insulated, n.e.s.		High temperature superconducting (HTS) cables which carry electrical currents with effectively zero resistance at low temperatures.
860110	Rail locomotives; powered from an external source of electricity		Trains and trams as mass transport system are a mode of sustainable mobility and have lower CO ₂ emissions than other transport modes such as cars.
860120	Rail locomotives powered by electric accumulators		Transport infrastructure for rail supports a cleaner transport mode than alternatives, particularly with the electrification of rail.
860310	Railway or tramway coaches, vans and trucks; self-propelled, powered from an external source		Trains and trams as mass transport system are a mode of sustainable mobility and have lower CO ₂ emissions than

	of electricity (excluding those of heading no. 8604)		other transport modes such as cars, particularly with the electrification of rail.
860500	Railway or tramway coaches; passenger coaches, luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading no. 8604)		Trains and trams as mass transport system are a mode of sustainable mobility and have lower CO ₂ emissions than other transport modes such as cars, particularly with the electrification of rail.
860630	Railway or tramway self-discharging goods vans and wagons (excl. tank wagons and the like and insulated or refrigerated goods vans and wagons)		Transport infrastructure for rail supports a cleaner transport mode than alternatives, particularly with the electrification of rail.
860691	Railway or tramway goods vans and wagons, covered and closed (excl. self-discharging goods vans and wagons and tank wagons and the like)		Transport infrastructure for rail supports a cleaner transport mode than alternatives, particularly with the electrification of rail.
860692	Railway or tramway goods vans and wagons, open, with non-removable sides of a height > 60 cm (excl. self-discharging wagons)		Transport infrastructure for rail supports a cleaner transport mode than alternatives, particularly with the electrification of rail.
860699	Railway or tramway goods vans and wagons (excl. those specially designed for the transport of highly radioactive materials, tank wagons and the like, insulated, refrigerated or self-discharging goods vans and wagons and open goods vans and wagons with non-removable sides of a height > 60 cm)		Transport infrastructure for rail supports a cleaner transport mode than alternatives, particularly with the electrification of rail.
860711	Driving bogies and bissel-bogies for railway		Transport infrastructure for rail supports a cleaner transport mode than alternatives,

	or tramway locomotives or rolling stock		particularly with the electrification of rail.
860712	Bogies and driving bissel-bogies for railway or tramway locomotives or rolling stock (excl. driving bogies)		Transport infrastructure for rail supports a cleaner transport mode than alternatives, particularly with the electrification of rail.
860719	Axles, for electrical purposes and wheels and parts thereof for railway or tramway locomotives or rolling stock; parts of bogies and bissel-bogies, n.e.s.		Transport infrastructure for rail supports a cleaner transport mode than alternatives, particularly with the electrification of rail.
860721	Air brakes and parts thereof for railway or tramway locomotives or rolling stock, n.e.s.		Transport infrastructure for rail supports a cleaner transport mode than alternatives, particularly with the electrification of rail.
860729	Brakes (other than air brakes) and parts thereof, for railway or tramway locomotives or rolling stock, n.e.s.		Transport infrastructure for rail supports a cleaner transport mode than alternatives, particularly with the electrification of rail.
860730	Hooks and other coupling devices, buffers and parts thereof, for railway or tramway locomotives or rolling stock, n.e.s.		Transport infrastructure for rail supports a cleaner transport mode than alternatives, particularly with the electrification of rail.
860791	Parts of railway or tramway locomotives, n.e.s.		Transport infrastructure for rail supports a cleaner transport mode than alternatives, particularly with the electrification of rail.
860799	Parts of rolling stock of heading 8603, 8604, 8605 or 8606, n.e.s.		Transport infrastructure for rail supports a cleaner transport mode than alternatives, particularly with the electrification of rail.
860800	Railway or tramway track fixtures and fittings (excl. sleepers of wood, concrete or steel, sections of track and other track fixtures not yet assembled and railway or tramway track		Transport infrastructure for rail supports a cleaner transport mode than alternatives, particularly with the electrification of rail.

	construction material); mechanical, incl. electromechanical, signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing		
870230	Motor vehicles for the transport of >= 10 persons, incl. driver, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion		Electric vehicles do not produce greenhouse gas emissions (CO ₂ etc). Hybrid vehicles are powered by both a battery and an internal combustion engine and emit significantly less pollutants and greenhouse gases than conventional motor vehicles.
870240	Vehicles; public transport type (carries 10 or more persons, including driver), with only electric motor for propulsion, new or used		Electric-powered vehicles provide an environmentally friendly, low-carbon mode of transportation, which can contribute to lowering GHG emissions in the transport sector as well as reducing air pollution.
870340	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion (excl. vehicles for travelling on snow, other specially designed vehicles of subheading 8703.10 and plug-in hybrids)		Electric vehicles do not produce greenhouse gas emissions (CO ₂ etc).

870350	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both diesel engine and electric motor as motors for propulsion (excl. vehicles for travelling on snow, other specially designed vehicles of subheading 8703.10 and plug-in hybrids)		Electric vehicles do not produce greenhouse gas emissions (CO ₂ etc).
870360	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)		Electric vehicles do not produce greenhouse gas emissions (CO ₂ etc).
870370	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both diesel engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power (excl. vehicles for travelling on snow and		Electric vehicles do not produce greenhouse gas emissions (CO ₂ etc).

	other specially designed vehicles of subheading 8703.10)		
870380	Vehicles; with only electric motor for propulsion		Electric-powered vehicles provide an environmentally friendly, low-carbon mode of transportation, which can contribute to lowering GHG emissions in the transport sector as well as reducing air pollution.
871160	Motorcycles (including mopeds) and cycles; fitted with auxiliary motor, with electric motor for propulsion, with or without side-cars; side-cars		Electric-powered motorcycles provide an environmentally friendly, low-carbon mode of transportation, which can contribute to lowering GHG emissions in the transport sector as well as reducing air pollution.
871200	Bicycles and other cycles, incl. delivery tricycles, not motorised		Bicycles and their parts provide an environmentally friendly, low-carbon mode of transportation, which can contribute to lowering GHG emissions in the transport sector as well as reducing air pollution.
871491	Cycles; frames and forks, and parts thereof		Bicycles and their parts provide an environmentally friendly, low-carbon mode of transportation, which can contribute to lowering GHG emissions in the transport sector as well as reducing air pollution.
871492	Cycles; parts thereof, wheel rims and spokes		Bicycles and their parts provide an environmentally friendly, low-carbon mode of transportation, which can contribute to lowering GHG emissions in the transport sector as well as reducing air pollution.

871493	Cycles; parts thereof, hubs (other than coaster braking hubs and hub brakes) and free-wheel sprocket-wheels		Bicycles and their parts provide an environmentally friendly, low-carbon mode of transportation, which can contribute to lowering GHG emissions in the transport sector as well as reducing air pollution.
871494	Cycles; parts thereof, brakes, including coaster braking hubs and hub-brakes, and parts thereof		Bicycles and their parts provide an environmentally friendly, low-carbon mode of transportation, which can contribute to lowering GHG emissions in the transport sector as well as reducing air pollution.
871495	Cycles; parts thereof, saddles		Bicycles and their parts provide an environmentally friendly, low-carbon mode of transportation, which can contribute to lowering GHG emissions in the transport sector as well as reducing air pollution.
871496	Cycles; parts, pedals and crank-gear, and parts thereof		Bicycles and their parts provide an environmentally friendly, low-carbon mode of transportation, which can contribute to lowering GHG emissions in the transport sector as well as reducing air pollution.
871499	Cycles; parts thereof, n.e.c. in item no. 8714.9		Bicycles and their parts provide an environmentally friendly, low-carbon mode of transportation, which can contribute to lowering GHG emissions in the transport sector as well as reducing air pollution.
890710	890710 (SC): Inflatable rafts		Floating barriers to oil, which can prevent an oil slick from reaching sensitive locations or spreading out further.
890790	Other floating structures (for example, rafts, tanks,	Oil recovery, absorbent or	Floating barriers can be used to contain oil spills or prevent oil

	coffer-dams, landing-stages, buoys and beacons): - Other	containment booms	spills from reaching sensitive locations.
		Inflatable oil spill recovery barges and tanks	
		Litter collecting booms	Litter booms are designed to stretch over the surface of the water to catch floating plastic and other debris as the debris moves downstream.
900190	Optical elements; lenses n.e.c. in heading no. 9001, prisms, mirrors and other optical elements, unmounted, of any material (excluding elements of glass not optically worked)	Solar concentrating or reflecting optical elements	Solar concentrator systems are used to concentrate and intensify solar power in a solar energy system, helping to generate renewable energy.
900290	Optical elements; n.e.c. in heading no. 9002 (e.g. prisms and mirrors), mounted, being parts or fittings for instruments or apparatus, of any material (excluding elements of glass not optically worked)	Solar concentrating or reflecting optical elements	Solar concentrator systems are used to concentrate and intensify solar power in a solar energy system, helping to generate renewable energy.
901210	Microscopes (excluding optical microscopes); diffraction apparatus	Electron microscopes	Electron microscopes are used to investigate the ultrastructure of a wide range of biological and inorganic specimens. They are an essential tool in evaluating the impacts of a range of pollutants and bacteria on the physical environment.
901290	Microscopes (excluding optical microscopes); diffraction apparatus; parts and accessories	Parts of 9012.10	Parts and accessories of 9012.10, with the associated environmental benefits.
901320	Lasers; other than laser diodes	Carbon dioxide lasers	Carbon dioxide lasers can be used for high-temperature incineration of hazardous waste as well as for decoating and decontamination of surfaces.

901380	Optical devices, appliances and instruments; n.e.c. in heading no. 9013 (including liquid crystal devices)	Solar heliostats	Heliostats are an integral component in concentrated solar systems. By constantly adjusting to the sun's movement, heliostats are able to reflect sunlight onto receivers thereby helping to generate renewable solar energy.
901390	Optical appliances and instruments; parts and accessories for articles of heading no. 9013	Parts of 9013.20x and 9013.80x	Parts and accessories of 9013.20x and 9013.80x, with the associated environmental benefits.
901530	Levels		Of a kind used for environmental services and scientific services related to the environment or climate.
901540	Photogrammetrical surveying instruments and appliances		Photogrammetry is an aerial remote sensing technique which forms the baseline of many Geographic Information Systems (GIS) and Land Information Systems (LIS), which are important for monitoring and managing natural risks such as floods, earthquakes.
901580	Surveying equipment; articles n.e.c. in heading no. 9015, including hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances (excluding compasses)		Surveying equipment used for measuring natural elements and to monitor, measure and plan for natural risks such as earthquakes, cyclones, and tsunamis. Oceanographic monitoring instruments are also included under this subheading to measure water temperature or to detect dissolved gases in water, hydrocarbon contamination, and underwater noise.
901590	Surveying equipment; parts and accessories for articles of heading no. 9015	Parts of 9015.80	Parts and accessories of 9015.80, with the associated environmental benefits.
902519	Thermometers and pyrometers; (other than liquid filled, for direct	Industrial thermometers	Industrial thermometers are used to control temperature in important measurement points

	reading), not combined with other instruments		in power plants, water delivery systems, and other environmental applications.
902590	Hydrometers and similar floating instruments, barometers, hygrometers, psychrometers, thermometers, pyrometers; recording or not, any combination of these instruments, parts and accessories	Parts of 9025.19x	Parts and accessories of 9025.19x, with the associated environmental benefits.
902610	Instruments and apparatus; for measuring or checking the flow or level of liquids		Meters, which check and record the level and/or flow of liquids, are used during auditing and testing to ensure the efficient operation of environmental systems such as water and wastewater treatment plants and hydroelectric facilities.
902620	Instruments and apparatus; for measuring or checking pressure		Manometers, which measure pressure, can be in power plants, water delivery systems, and other applications such as monitoring indoor air.
902680	Instruments and apparatus; for measuring or checking variables of liquids or gases (excluding pressure or the flow and level of liquids and those of heading no. 9014, 9015, 9028 and 9032)		These instruments include heat meters that are used to monitor and measure the distribution of heat from geothermal or biomass district heating systems.
902690	Instruments and apparatus; parts and accessories for those measuring or checking the flow, level, pressure or other variables of liquids or gases (excluding those of heading no. 9014, 9015, 9028 or 9032)		Parts and accessories of measuring or checking the flow, level, pressure or other variables of liquids or gases, with the associated environmental benefits.

902710	Instruments and apparatus; gas or smoke analysis apparatus, for physical or chemical analysis		Gas analysers are designed to continuously monitor single or multiple gas components, and such an instrument is used to analyse air emissions from automobiles.
902720	Chromatographs and electrophoresis instruments		Gas and liquid chromatographs can be used to monitor and analyse air pollution emissions, ambient air quality, and water quality. Electrophoresis instruments can be used to monitor and analyse materials such as particulates emitted from incinerators or from diesel exhaust.
902730	Spectrometers, spectrophotometers and spectrographs; using optical radiations (UV, visible, IR)		Spectrometers are used in a wide range of environmental applications, including to identify and characterise unknown chemicals and in environmental applications to detect toxins and identify trace contaminants. They can also be used for qualitative and quantitative analysis in quality control departments, environmental control, water management, food processing, agriculture and weather monitoring.
902750	Instruments and apparatus; using optical radiations (UV, visible, IR), (other than spectrometers, spectrophotometers and spectrographs)		These instruments can be used for chemical, thermal, or optical analysis of samples, including water quality photometers, which are used to determine the concentration of a solution from its colour intensity.
902780	Instruments and apparatus; for physical or chemical analysis, for measuring or checking viscosity, porosity, expansion, surface tension or quantities of		Instruments under this subheading have a range of environmental uses. These include magnetic resonance instruments which are used in biologic and geologic analysis which have environmental applications; equipment to

	heat, sound or light, n.e.c. in heading no. 9027		measure the thermal conductivity of materials, primarily rocks, to assess their geothermal energy potential; and mass spectrometers which are used to identify elements and compounds which can be relevant to measuring contamination.
902790	Microtomes and parts and accessories thereof		Microtomes for preparing slices of samples for analysis for instruments in 9027.10x and 9027.80x, with the associated environmental benefits.
902810	Meters; gas, supply or production meters, including calibrating meters thereof	Capable of electronic transmission of consumption data	Smart gas meters constantly monitor and record the amount of gas flowing to (or from) gas consumers. Meters are necessary to measure and regulate use and hence enable more efficient use of the resource.
902820	"Gas, liquid or electricity supply or production meters, including calibrating meters therefor: - Liquid meters"		Liquid flow meters can used to monitor the hot and cold water consumption or to be used to determine the heat being generated by heating systems such as boilers or solar water heating systems. Also includes instruments to measure water current and assess hydroelectric resource potential.
902830	Meters; electricity supply or production meters, including calibrating meters thereof	Capable of electronic transmission of consumption data	Smart electricity meters constantly monitor and record the amount of electricity flowing to (or from) electricity consumers. This enables two-way communications of usage and pricing data between the consumer and the utility, enhancing the efficiency of the electric network and improving the integration of renewable and clean energy sources.

902890	Meters; parts and accessories of gas, liquid, electricity supply or production meters, including calibrating meters thereof	Parts of 9028.10x and 9028.30x	Parts and accessories of 9028.10x and 9028.30x, with associated environmental benefits.
903010	Instruments and apparatus; for measuring or detecting ionising radiations		Instruments under this subheading can be used for detecting the presence of ionising radiation and may, for instance, include Geiger counters that are useful in performing surveys for radioactivity contamination.
903020	Oscilloscopes and oscillographs		Liquid meters include those designed to measure potable water consumption to allocate costs, assist the financial management of water systems, and encourage conservation of a scarce resource. They are also part of electronic control equipment in wind turbines.
903031	Multimeters; for measuring or checking voltage, current, resistance or power, without a recording device		Multimeters can be used to measure electrical flow, including current, resistance, voltage, frequency, and temperature, which is important in identifying electronic and electrical problems in equipment. These instruments are also essential for the functioning of renewable energy systems and in smart grid systems, helping to improve energy efficiency.
903032	Multimeters; for measuring or checking voltage, current, resistance or power, with a recording device		Multimeters can be used to measure electrical flow, including current, resistance, voltage, frequency, and temperature, which is important in identifying electronic and electrical problems in equipment. These instruments are also essential for the functioning of renewable energy systems and

			in smart grid systems, helping to improve energy efficiency.
903033	Instruments and apparatus; for measuring or checking voltage, current, resistance or power, without a recording device (excluding multimeters)		Measuring devices used to measure electrical flow, including current, resistance, voltage, frequency, temperature and in this way are used to identify electronic and electrical problems in equipment.
903039	Instruments and apparatus; for measuring or checking voltage, current, resistance or power, with a recording device (excluding multimeters)		Instruments under this subheading include single function meters, such as an ammeter, which measures current; a voltmeter, which measures voltage; and an ohmmeter, which measures resistance. These instruments can be used to identify faults in industrial and household appliances, and test the energy efficiency of power supplies. They are also essential in smart grid systems and help improving energy efficiency.
903082	Instruments and apparatus; for measuring or checking semiconductor wafers or devices		Instruments under this subheading can used for measuring or checking semiconductor wafers or devices, which are key components in solar power systems for generating renewable solar energy.
903084	Instruments and apparatus; n.e.c. in heading no. 9030, with a recording device		Instruments under this subheading includes technologies such as spectrum analysers, used to detect and measure electromagnetic radiation generated from wireless communications; as well as microwave leak detectors.

903089	Instruments and apparatus; n.e.c. in heading no. 9030, without a recording device		Recording componentry used to identify electrical problems and faults in equipment.
903090	Instruments, apparatus for measuring, checking electrical quantities, not meters of heading no. 9028; parts and accessories, for measuring or detecting alpha, beta, gamma, x-ray, cosmic and other radiations	Parts of 9030.10, 9030.20, 9030.31, 9030.32, 9030.33, 9030.39, 9030.82, 9030.84, 9030.89	Parts of 9030.10, 9030.20, 9030.31, 9030.32, 9030.33, 9030.39, 9030.82, 9030.84, 9030.89, with the associated environmental benefits.
903110	Machines; for balancing mechanical parts		Environmental applications of these machines include balancing of parts and equipment to minimise noise and vibration as well as equipment used in the measurement, recording, analysis and assessment of environmental samples or environmental impact.
903120	Test benches for motors, generators, pumps, etc.		Of a kind used to test plant and machinery in the renewable energy sector.
903149	Optical instruments and appliances; for measuring or checking, n.e.c. in chapter 90		Instruments under this subheading have a range of environmental uses. These include meters assess to level of vibration in working machinery, which helps to diagnose machinery health and control costs; and profile projectors that can be used for critical tasks in engineering such as measuring and inspecting high precision, complex parts in many applications and industries.

903180	Instruments, appliances and machines; for measuring or checking n.e.c. in chapter 90		This subheading includes a wide range of equipment used in the measuring, recording, analysis and assessment of environmental samples or environmental impact. This includes: gas detectors used to check for gas leaks (natural, propane, butane and methane); vibrometers that measure vibrations and assess structural and other effects of such vibrations; and refrigerant identifiers used to identify CFC, HCFC and/or HFC refrigerant in equipment.
903190	Instruments, appliances and machines; parts and accessories for those measuring or checking devices of heading no. 9031	Parts of 9031.10, 9031.49 and 9031.80	Parts and accessories of 9031.10, 9031.49 and 9031.80, with the associated environmental benefits.
903210	Regulating or controlling instruments and apparatus; automatic type, thermostats		Thermostats are used to control the efficiency of air conditioning, refrigeration or heating systems.
903220	Regulating or controlling instruments and apparatus; automatic, manostats		Manostats measure and monitor pressure and are used for controlling pumps and chemical feed equipment in applications such as wastewater treatment.
903281	Regulating or controlling instruments and apparatus; automatic, hydraulic or pneumatic		Control-related instruments and apparatuses under this subheading can be used for water treatment, wastewater treatment, air pollution control as well as efficient process controls for many industrial applications.
903289	Regulating or controlling instruments and apparatus; automatic, other than hydraulic or pneumatic	Optional ex-outs may include: heliostats, temperature sensor for solar boiler/water heater;	Control-related instruments and apparatuses under this subheading include automatic voltage and current regulators which have renewable energy applications as well as other process control instruments

		differential temperature controller for solar boiler/water heater.	and apparatus for temperature, pressure, flow and level, and humidity applications.
903290	Regulating or controlling instruments and apparatus; automatic, parts and accessories	Parts of 9032.89/9032.89x	Parts and accessories of 9032.89/9032.89x, with the associated environmental benefits.
940510	Chandeliers and other electric ceiling or wall light fittings; excluding those used for lighting public open spaces or thoroughfares	Fittings powered by the kinetic energy of a falling weight	Gravity-powered lamps use the kinetic energy of a weight falling to produce live electricity, which can be used for the production of light, often in off-grid settings.
		Lighting fittings using a LED light source	LED lighting is more energy-efficient than incandescent and fluorescent lighting with consequent impact on energy use and GHG emissions as well.
940520	Lamps, electric; floor-standing or for table, desk or bedside	Lighting fittings using a LED light source	LED lighting is more energy-efficient than incandescent and fluorescent lighting with consequent impact on energy use and GHG emissions as well.
940540	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: - Other electric lamps and lighting fittings		Compared with the conventional fluorescent or incandescent lamps, it is long life, low power consumption, energy saving and no toxic substance (mercury free).
940560	Illuminated signs, name plates and the like	Where the light fixture solely has integrated LEDs, and the fixture emits light solely	LED lighting is more energy-efficient than incandescent and fluorescent lighting with consequent impact on energy

		from these sources	use and GHG emissions as well.
961700	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners	Cryostats integrated with a superconducting device or have a dismantlable flange that is 90% or more of the main bore area	Superconductors are materials that conduct electricity with 100 per cent efficiency, losing nothing to resistance at temperatures above the boiling point of liquid nitrogen. Extraordinary superconducting and magnetic properties for wide-ranging technological applications including power transmission.

CHAPTER 23
TRADE AND LABOUR

Article 23.1
Definitions

For the purposes of this Chapter:

“2014 Protocol to the ILO Forced Labour Convention” means the *Protocol of 2014 to the Forced Labour Convention 1930 (No. 29)* done at Geneva on 11 June 2014;

“Call to Action to End Forced Labour, Modern Slavery and Human Trafficking” means the *Call to Action to End Forced Labour, Modern Slavery and Human Trafficking* done at New York City on 19 September 2017;

“ILO” means the International Labour Organization;

“ILO Centenary Declaration for the Future of Work” means the *Centenary Declaration for the Future of Work* done at Geneva on 21 June 2019;

“ILO Declaration on Fundamental Principles and Rights at Work” means the *Declaration on Fundamental Principles and Rights at Work and its Follow-up 1998* done at Geneva on 18 June 1998;

“ILO Declaration on Social Justice for a Fair Globalization” means the *Declaration on Social Justice for a Fair Globalization of 2008* done at Geneva on 10 June 2008;

“labour laws” means laws and regulations, or provisions of laws and regulations, of a Party that are required in order to implement the internationally recognised labour rights of:

- (a) freedom of association and the effective recognition of the right to collective bargaining;
- (b) the elimination of all forms of forced or compulsory labour;
- (c) the effective abolition of child labour, and prohibition of the worst forms of child labour;
- (d) the elimination of discrimination in respect of employment and occupation; and
- (e) labour protections relating to minimum wages, hours of work, and healthy and safe working conditions;

“Modern Slavery” means forced or compulsory labour, human trafficking, debt bondage, or other slavery and slavery like practices as defined in the laws and regulations of each Party; and

“Principles to Guide Government Action to Combat Human Trafficking in Global Supply Chains” means the *Principles to Combat Human Trafficking in Global Supply Chains* between the Governments of Australia, Canada, New Zealand, the United Kingdom, and the United States done at New York City in September 2018.

Article 23.2 Objective

1. The objective of this Chapter is for the Parties to promote the development of international trade and investment between them in a way that is conducive to full and productive employment and decent work for all.
2. The Parties affirm their commitment to mutually supportive trade and labour policies and practices, including the promotion of adherence to internationally recognised labour rights and decent work, and cooperation and dialogue between the Parties.

Article 23.3 Statement of Shared Commitment

1. The Parties affirm their obligations as members of the ILO, and the commitments stated in the ILO Declaration on Fundamental Principles and Rights at Work, the ILO Declaration on Social Justice for a Fair Globalization, and the ILO Centenary Declaration for the Future of Work, regarding labour rights within their territories.
2. The Parties recall the ILO Declaration on Social Justice for a Fair Globalization, and note that the violation of fundamental principles and rights at work cannot be invoked or otherwise used as a legitimate comparative advantage and that labour standards should not be used for protectionist trade purposes.
3. The Parties recognise the important role of workers’ and employers’ organisations in participating in the international development and supervision of internationally recognised labour rights.
4. The Parties also recognise the importance of tackling modern slavery in global supply chains to promote inclusive and sustainable economic growth, full and productive employment, and decent work for all.

Article 23.4
Right to Regulate and Levels of Protection

1. The Parties recognise the sovereign right of each Party to:
 - (a) determine its own labour policies and priorities;
 - (b) establish its own levels of labour and social protection; and
 - (c) establish, adopt, or modify its labour laws and policies, in a manner consistent with its international labour commitments and those in this Chapter.
2. Each Party shall strive to ensure that its labour laws and policies provide for and encourage high levels of labour protection and strive to continue to improve those laws and policies with the goal of providing high levels of labour protection.

Article 23.5
Labour Rights¹

1. In accordance with the ILO Constitution and the ILO Declaration on Fundamental Principles and Rights at Work, each Party shall respect, promote, and realise in its laws the principles concerning the fundamental rights at work namely:
 - (a) freedom of association and the effective recognition of the right to collective bargaining;
 - (b) the elimination of all forms of forced or compulsory labour;
 - (c) the effective abolition of child labour and, for the purposes of this Agreement, a prohibition on the worst forms of child labour; and
 - (d) the elimination of discrimination in respect of employment and occupation.
2. Each Party shall adopt or maintain laws and regulations, and practices thereunder governing decent working conditions,² with respect to minimum wages, hours of work, and healthy and safe working conditions.

¹ To establish a violation of an obligation under paragraphs 1 or 2, a Party must demonstrate that the other Party has failed to adopt or maintain a statute, regulation, or practice to encourage trade or investment.

² As determined by each Party.

3. Each Party reaffirms its commitment to implement in its laws and regulations, and practices thereunder, in its territory, the ILO Conventions that each Party has ratified respectively.
4. Recalling the ILO Centenary Declaration for the Future of Work, each Party recognises the importance of working towards the ratification and implementation of the ILO fundamental conventions in accordance with its national conditions, circumstances, and priorities.
5. The Parties shall exchange information, as appropriate, on their respective situations and progress regarding the ratification of ILO Conventions and Protocols that are classified as up to date by the ILO.

Article 23.6 **Trade and Labour**

1. The Parties recognise that it is inappropriate to use labour laws for protectionist trade purposes.
2. The Parties recognise that it is inappropriate to encourage trade or investment by weakening or reducing the protections afforded in each Party's labour laws.
3. Accordingly, the Parties shall not waive or otherwise derogate from, or offer to waive or otherwise derogate from, their respective labour laws in order to encourage trade or investment if the waiver or derogation weakens or reduces adherence to the internationally recognised labour rights in paragraph 1 of Article 23.5 (Labour Rights) and the labour protections referred to in paragraph 2 of Article 23.5 (Labour Rights).
4. Neither Party shall, through a sustained or recurring course of action or inaction, fail to effectively enforce its labour laws to encourage trade or investment.
5. Each Party retains the right to exercise reasonable enforcement discretion and to make *bona fide* decisions with regard to the allocation of enforcement resources between labour enforcement activities relating to paragraphs 1 and 2 of Article 23.5 (Labour Rights), provided that the exercise of that discretion, and those decisions, are not inconsistent with its obligations under this Chapter.

Article 23.7 **Decent Work**

The Parties recognise the importance of decent work, and each Party shall, with due regard to national conditions, circumstances, and priorities, promote

through its laws and regulations, policies, and practices the objectives of the Decent Work Agenda, as expressed in the ILO Declaration on Social Justice for a Fair Globalization, with respect to labour protection.

Article 23.8
Non-Discrimination and Gender Equality in the Workplace

1. The Parties support the goals of eliminating discrimination in employment and occupation, and of promoting the equality of women in relation to their engagement in trade and the workplace. Accordingly, each Party shall implement policies and measures that it considers appropriate to:
 - (a) ensure equal opportunities and an inclusive labour market;
 - (b) protect workers against employment discrimination on the basis of sex or gender (including with regard to sexual harassment or gender-based violence), pregnancy, and sexual orientation;
 - (c) provide job-protected leave for birth or adoption of a child; and
 - (d) protect against wage discrimination including working towards the elimination of gender wage gaps with the aim of achieving equal pay.

2. To assist in the implementation of paragraph 1, the Parties shall develop cooperation activities to improve the capacity and conditions for women in trade and the workplace. These activities shall be carried out with the inclusive participation of women. Areas of cooperation may include:
 - (a) the promotion of labour practices that facilitate the integration, retention, and progression of women in the job market, and seek to build the capacity and skills of women workers;
 - (b) the advancement of policies and programmes encouraging, valuing, and recognising women's unpaid care work including parenting and other family co-responsibilities, such as access to flexible working arrangements or access to leave and affordable childcare; and
 - (c) the development of sex or gender-disaggregated data, the use of indicators, monitoring, and evaluation methodologies, and the analysis of sex or gender-focused statistics related to trade and the workplace including pay transparency data and labour force participation.

Article 23.9

Modern Slavery

1. The Parties reaffirm the importance of the ILO's *Forced Labour Convention 1930 (No. 29)* done at Geneva on 28 June 1930, the ILO's *Abolition of Forced Labour Convention 1957 (No.105)* done at Geneva on 25 June 1957, and the 2014 Protocol to the ILO Forced Labour Convention, as key international instruments in helping combat Modern Slavery. The Parties also recall their endorsement of the Call to Action to End Forced Labour, Modern Slavery and Human Trafficking, their commitment to implement the Principles to Guide Government Action to Combat Human Trafficking in Global Supply Chains, and the United Nations' *Guiding Principles on Business and Human Rights* done at Geneva on 16 June 2011 ("Guiding Principles").
2. Each Party shall encourage private and public sector entities operating in its territory to take appropriate steps to prevent Modern Slavery in their supply chains. To this end, each Party shall adopt or maintain measures, in a manner it considers appropriate to:
 - (a) facilitate private and public sector entities to identify and address Modern Slavery in their global and domestic supply chains, including to publish relevant guidance to raise awareness, to promote responsible business conduct, and to foster collaboration across sectors and with civil society;
 - (b) encourage private and public sector entities to identify and address Modern Slavery in their global and domestic supply chains, which may include proposing laws and regulations;
 - (c) facilitate the capability of staff in public sector entities working on government procurement to identify and address Modern Slavery in their global and domestic supply chains, including through training; and
 - (d) encourage responsible recruitment policies and practices, which may include the regulation of work-finding fees or premiums to secure employment sought from or charged to workers by employers or their agents.
3. The Parties shall endeavour to:
 - (a) cooperate, share information and best practice, including with regard to the implementation of paragraph 2 in their jurisdictions, as appropriate, and identify areas of alignment to tackle Modern Slavery; and
 - (b) cooperate bilaterally and in international fora as appropriate, on initiatives to tackle Modern Slavery.

Article 23.10
Corporate Social Responsibility and Responsible Business Conduct

1. The Parties recognise the importance of responsible business conduct and corporate social responsibility practices, including responsible supply chain management, and the role of trade in pursuing this objective.
2. In light of paragraph 1, each Party shall:
 - (a) encourage enterprises to adopt corporate social responsibility initiatives on labour issues that have been endorsed or are supported by that Party; and
 - (b) commit to promote the relevant international instruments such as the OECD's *Guidelines for Multinational Enterprises* (2011 Edition) done at Paris on 25 May 2011 and *Due Diligence Guidance for Responsible Business Conduct* done at Paris on 31 May 2018, the *United Nations Global Compact* done at New York on 26 July 2000, and the Guiding Principles, including by supporting their dissemination and use.
3. The Parties shall endeavour to strengthen their cooperation on corporate social responsibility and responsible business conduct bilaterally and in international fora as appropriate, on issues of mutual interest.

Article 23.11
Labour Cooperation

1. The Parties recognise the importance of cooperation in the implementation of this Chapter and commit to cooperate on labour issues of mutual interest to further advance the Chapter's commitments through actions which may include:
 - (a) the exchange of information on best practices on issues of common interest and on relevant events, activities, and initiatives;
 - (b) cooperation in international fora that deal with issues relevant for trade and labour, including in particular the WTO and the ILO;
 - (c) the international promotion of the effective application of fundamental principles and rights at work referred to in paragraph 1 of Article 23.5 (Labour Rights), and the Decent Work Agenda as expressed in the ILO Declaration on Social Justice for a Fair Globalization;

- (d) the exploration of collaboration in initiatives regarding non-parties;
and
 - (e) any other form of cooperation deemed appropriate.
2. The Parties will consider any views provided by their stakeholders, including worker and employer organisations, when identifying potential areas for cooperation and carrying out cooperative activities.

Article 23.12
Public Awareness

Each Party shall promote public awareness of its labour laws, including by ensuring that information related to its labour laws and enforcement and compliance procedures is publicly available.

Article 23.13
Procedural Guarantees

1. Each Party shall adopt and implement laws and policies for facilitating the resolution of individual and collective labour disputes, and maintain an effective labour enforcement system, including labour inspections in accordance with its international obligations.
2. Each Party shall ensure that its administrative, judicial, and labour tribunal proceedings for the enforcement of its labour laws are fair, accessible, and transparent, and permit effective action against infringements of labour rights referred to in this Chapter, including appropriate remedies.

Article 23.14
Advisory Groups

1. Each Party shall establish or maintain and consult an independent advisory group with a balanced representation of its worker and employer organisations, and other relevant experts as appropriate, on matters relating to the operation and implementation of this Chapter.
2. Each Party shall inform its independent advisory group of the outcome of any dispute relating to this Chapter, together with any follow-up actions or measures.

Article 23.15
Public Submissions

1. Each Party shall provide for the receipt and consideration of written submissions from persons of a Party regarding its implementation of this Chapter in accordance with its domestic procedures. Each Party shall make its procedures, including timelines, for the receipt and consideration of written submissions readily accessible and publicly available.
2. A Party may provide in its procedures that, to be eligible for consideration, a submission should, at a minimum:
 - (a) raise an issue directly relevant to this Chapter;
 - (b) clearly identify the person or organisation making the submission; and
 - (c) explain, to the degree possible, how and to what extent the issue raised affects trade or investment between the Parties.
3. Each Party shall respond in a timely manner to those submissions in accordance with domestic procedures. A Party may request from the person or organisation that made the submission additional information that is necessary to consider the substance of the submission.

Article 23.16
Contact Points

1. Each Party shall designate a contact point within 90 days of the date of entry into force of this Agreement. Each Party shall notify the other Party of the contact details of its contact point and shall promptly notify the other Party of any change to its contact point or those contact details.
2. The contact points shall facilitate regular communication between the Parties on any matter relating to this Chapter. The contact point may also:
 - (a) act as a channel for communication with the public in their respective territories;
 - (b) work together, including with appropriate departments of their central level of government, to coordinate cooperative activities in line with the priorities of the Committee; and
 - (c) receive and respond to requests for consultations in accordance with this Chapter.

Article 23.17
Labour Sub-Committee

1. The Labour Sub-Committee (“Sub-Committee”) established under Article 30.9 (Sub-Committees – Institutional Provisions) shall be composed of official level representatives with relevant trade or labour responsibilities as designated by each Party.
2. The purpose of the Sub-Committee is to oversee the implementation of this Chapter and its functions shall be to:
 - (a) provide a forum to discuss and review the implementation of this Chapter;
 - (b) provide periodic reports to the Joint Committee regarding the implementation of this Chapter;
 - (c) provide a forum to establish and review cooperative priorities and activities under this Chapter;
 - (d) provide a forum to resolve differences between the Parties as to the interpretation or application of this Chapter; and
 - (e) perform any other functions as the Parties may decide.
3. The Sub-Committee shall meet within one year of the date of entry into force of this Agreement. Thereafter, the Sub-Committee shall meet at least every two years, unless the Parties agree otherwise. The Sub-Committee meetings shall be chaired by each Party in turn and may meet physically or virtually as mutually agreed.
4. All decisions and reports of the Sub-Committee shall be made by consensus.
5. As part of its proceedings, the Sub-Committee shall convene Dialogues on issues relevant to the implementation of this Chapter with the members of their advisory groups referred to in Article 23.14 (Advisory Groups), including representatives of its worker and employer organisations, unless the Parties agree otherwise. Participation in the Joint Dialogues may take place by any appropriate means of communication as the Parties agree.
6. The Sub-Committee shall monitor and periodically review the implementation and operation of this Chapter and make appropriate recommendations to the Joint Committee for its consideration.
7. To facilitate public awareness of the implementation of this Chapter, the Sub-Committee shall agree on a joint summary report on its work at the end of each Sub-Committee meeting, which shall be made publicly available.

8. The Parties shall, as appropriate, liaise with relevant international organisations, such as the ILO, on matters related to this Chapter. The Committee may seek to develop joint proposals or collaborate with those organisations or with non-parties.

Article 23.18
Labour Consultations

1. The Parties shall at all times endeavour to agree on the interpretation and application of this Chapter, and shall make every effort through cooperation, dialogue, consultations, and exchange of information to address any matter arising under this Chapter.
2. A Party (“the requesting Party”) may request consultations with the other Party (“the responding Party”) regarding any matter arising under this Chapter by delivering a written request to the responding Party’s contact point. The requesting Party shall set out the reasons for the request, including identification of the measure or other matter at issue and an indication of the legal basis for the request. The responding Party shall, unless agreed otherwise with the requesting Party, respond to the request in writing no later than 10 days after the date of receipt of the request.
3. Unless the Parties agree otherwise, they shall enter into consultations promptly, and no later than 30 days after the date of receipt by the responding Party of the request.
4. The Parties shall make every effort to arrive at a mutually agreed solution to the matter, which may include appropriate cooperative activities. The Parties may seek advice or assistance from any person or body they deem appropriate in order to examine the matter.

Article 23.19
Joint Committee Consultations

1. If the Parties have failed to resolve the matter under Article 23.18 (Labour Consultations), a Party may request that the Joint Committee convene to consider the matter by delivering a written request to the contact point of the other Party.
2. The Joint Committee shall promptly convene following the delivery of the request, and shall seek to resolve the matter including, if appropriate, by gathering relevant information from governmental or non-governmental experts.

Article 23.20
Ministerial Consultations

If the Parties have failed to resolve the matter under Article 23.19 (Joint Committee Consultations), a Party may refer the matter to the relevant Ministers of the Parties who shall seek to resolve the matter.

Article 23.21
Consultation Procedure

Consultations pursuant to Articles 23.18 (Labour Consultations) to Article 23.20 (Ministerial Consultations) may be held in person or by any technological means available as agreed by the Parties. Consultations and, in particular, positions taken by the Parties during their consultations, shall be confidential and without prejudice to the rights of a Party in any further proceedings.

Article 23.22
Dispute Settlement

1. Articles 23.18 (Labour Consultations) to Article 23.20 (Ministerial Consultations) apply by way of derogation from Article 31.5 (Consultations – Dispute Settlement).
2. If the matter at issue falls within Article 31.4 (Scope – Dispute Settlement) and the Parties have failed to resolve the matter under Articles 23.18 (Labour Consultations) to Article 23.20 (Ministerial Consultations) within 120 days of the date of receipt of a request under Article 23.18 (Labour Consultations), or any other period as the Parties may agree, the requesting Party may request the establishment of a panel under Article 31.6 (Establishment of a Panel – Dispute Settlement) and, as provided in Chapter 31 (Dispute Settlement), thereafter have recourse to the other provisions of that Chapter.
3. In addition to the requirements under Article 31.8 (Qualifications of Arbitrators – Dispute Settlement), the Parties shall ensure that the panel appointed in accordance with Article 31.7 (Composition of a Panel – Dispute Settlement) has sufficient expertise or experience in labour law for the purposes of a dispute arising under this Chapter. In a dispute arising under this Chapter, the panel shall seek information or technical advice from any expert that it deems appropriate, which may include experts in labour law.

CHAPTER 24

SMALL AND MEDIUM-SIZED ENTERPRISES

Article 24.1 General Principles

1. The Parties, recognising the fundamental role SMEs play in contributing to economic growth, sustainable development, employment, and innovation, shall seek to cooperate in promoting SME participation in international trade and global value chains to support their growth and the creation of jobs.
2. The Parties recognise the importance of SMEs in trade and investment between the Parties and affirm their commitment to enhance the ability of SMEs to benefit from this Agreement.
3. The Parties recognise the importance of providing assistance to SMEs, including under this Chapter, to encourage their participation in global markets and supply chains.
4. The Parties recognise the importance of current initiatives, efforts, and work on SMEs developed under various international fora, and taking into account their findings and recommendations, where appropriate.

Article 24.2 Information Sharing

1. Each Party shall establish or maintain a digital medium that allows the public to access information regarding this Agreement free of charge, including:
 - (a) the text of this Agreement;
 - (b) a summary of this Agreement; and
 - (c) information designed for SMEs that includes:
 - (i) a description of the provisions in this Agreement that the Party considers to be relevant to SMEs; and
 - (ii) any additional information that the Party considers to be useful for SMEs interested in benefitting from the opportunities provided by this Agreement.
2. Each Party shall provide access through the digital medium to:
 - (a) the equivalent information of the other Party; and

- (b) the information of its own government agencies or authorities and other appropriate entities that provide information the Party considers useful to persons interested in trading, investing, or doing business in that Party's territory.
3. The information described in subparagraph 2(b) may include:
- (a) customs regulations, procedures, or enquiry points;
 - (b) regulations and procedures concerning intellectual property rights;
 - (c) technical regulations, standards, or conformity assessment procedures;
 - (d) relevant sanitary or phytosanitary measures relating to importation or exportation;
 - (e) foreign investment regulations;
 - (f) business registration procedures;
 - (g) trade promotion programmes;
 - (h) employment regulations;
 - (i) taxation information;
 - (j) information related to the temporary entry of business persons (as provided for in Chapter 13 (Temporary Entry of Business Persons)); and
 - (k) government procurement opportunities within the scope of Chapter 16 (Government Procurement).
4. Each Party shall regularly, or on request of the other Party, review the information made available under paragraphs 1 and 2 to ensure that they are up-to-date and accurate.

Article 24.3

Cooperation to Increase Trade and Investment Opportunities for SMEs

1. The Parties acknowledge the importance of cooperating to reduce barriers to SMEs' access to international markets and global supply chains. Accordingly, the Parties may, among other forms of cooperation:

- (a) exchange and discuss each Party's experience and best practice in supporting and assisting SMEs with respect to, among other things:
 - (i) training programmes;
 - (ii) trade education;
 - (iii) trade finance;
 - (iv) identifying commercial partners in the other Party;
 - (v) establishing good business credentials;
 - (vi) insurance, tax, and payment practices in the other Party's market; and
 - (vii) helping SMEs adapt to changing market conditions;
 - (b) facilitate the development of programmes to assist SMEs to participate in and integrate effectively into global markets and supply chains;
 - (c) promote the participation in international trade of SMEs owned by under-represented groups, such as women, youth, Māori, and minority groups; and
 - (d) support SMEs to participate in digital trade and e-commerce to take advantage of opportunities resulting from this Agreement.
2. The Parties may seek to collaborate with appropriate experts and international organisations in carrying out any programme or activity. The Parties also recognise that the involvement of the private sector is important in these activities.

Article 24.4

Cooperation on Implementation of this Agreement

Each Party shall cooperate, as part of the implementation of this Agreement, on promotional activities targeted at SMEs. These activities may include:

- (a) undertaking joint roadshows to promote the Agreement to SMEs and the opportunities it creates for them; and
- (b) providing guidance on where SMEs can find information on doing business in each Party's market, such as the information referred to in Article 24.2 (Information Sharing).

Article 24.5
SME Contact Points

1. Each Party shall designate and notify a contact point on SMEs to facilitate communications between the Parties on any matter the Party considers relevant to SMEs.
2. Each Party shall promptly notify the other Party of any change to its contact point.
3. The contact points shall meet as necessary and shall carry out their work through communication channels decided by the Parties.
4. Where appropriate, the contact points shall:
 - (a) exchange information to assist in monitoring the implementation of this Agreement as it relates to SMEs;
 - (b) consider any other matter pertaining to SMEs, including any issues raised by SMEs regarding their ability to benefit from this Agreement; and
 - (c) facilitate provision of recommendations to the Inclusive Trade Sub-Committee, as necessary.

Article 24.6
Obligations in the Agreement that Benefit SMEs

The Parties recognise that in addition to the provisions in this Chapter, there are provisions in other Chapters of this Agreement that seek to enhance cooperation among the Parties on SME issues or that otherwise may be of particular benefit to SMEs. These include:

- (a) Chapter 2 (National Treatment and Market Access for Goods);
- (b) Chapter 3 (Rules of Origin and Origin Procedures).
- (c) Chapter 4 (Customs Procedures and Trade Facilitation);
- (d) Chapter 9 (Cross-Border Trade in Services);
- (e) Chapter 15 (Digital Trade);
- (f) Chapter 16 (Government Procurement); and

(g) Chapter 17 (Intellectual Property).

Article 24.7
Non-Application of Dispute Settlement

Neither Party shall have recourse to dispute settlement under Chapter 31 (Dispute Settlement) for a matter arising under this Chapter.

CHAPTER 25
TRADE AND GENDER EQUALITY

Article 25.1
Māori Terminology

For the purposes of this Chapter:

“wāhine Māori” refers to indigenous women of New Zealand.

Article 25.2
Objectives

1. The Parties affirm their intention to implement the provisions of this Agreement in a manner that advances women’s economic empowerment and promotes gender equality. In addition to this Chapter, other Chapters of this Agreement contain Articles which seek explicitly to advance this objective, including:
 - (a) Article 10.4 (Development of Measures – Domestic Regulation);
 - (b) Article 11.11 (Transparency – Financial Services) and Article 11.13 (Diversity in Finance – Financial Services);
 - (c) Article 15.20 (Digital Inclusion – Digital Trade);
 - (d) Article 16.22 (Working Group on Government Procurement – Government Procurement);
 - (e) Article 23.8 (Non-Discrimination and Gender Equality in the Workplace – Trade and Labour);
 - (f) Article 24.3 (Cooperation to Increase Trade and Investment Opportunities for SMEs – Small and Medium-Sized Enterprises); and
 - (g) Article 27.1 (General Provisions – Trade and Development).
2. The Parties acknowledge the key role that gender-responsive policies can play in achieving inclusive economic growth and sustainable development. Gender-responsive policies aim to ensure that the benefits of economic growth are more broadly shared by:
 - (a) recognising the systemic barriers that affect women in trade and investment and in accessing finance; and

- (b) providing equal rights and access to opportunities for the participation of women in business, industry, and the labour market.
- 3. The Parties affirm the importance of promoting gender equality policies and practices and building the capacity of the Parties in this area, including in non-government sectors, to eliminate all forms of gender-based discrimination in trade.
- 4. The Parties acknowledge the benefit of sharing their respective experiences in designing, implementing, monitoring, evaluating, and strengthening policies and programmes to address the systemic barriers which exist for women in international trade, and prevent them from participating equitably in global, regional, or domestic economies.

Article 25.3
General Commitments

- 1. The Parties agree to advance women's economic empowerment across this Agreement and promote the importance of a gender perspective in the Parties' trade and investment relationship.
- 2. The Parties shall implement and enforce their respective laws, policies, practices, and regulations that promote gender equality and improve women's access to trade and economic opportunities.
- 3. The Parties shall take steps towards increasing women's participation in trade and investment, including by identifying the range of barriers that limit opportunities for women in the economy, to enable the delivery of evidence-based interventions in response.
- 4. Each Party shall promote public awareness of its gender equality laws, regulations, policies, and practices relating to trade, including by making them publicly available.
- 5. The Parties acknowledge that it is inappropriate to waive, or otherwise derogate from, their gender equality laws to encourage trade or investment.

Article 25.4
International Instruments

- 1. The Parties affirm their commitment to implement the obligations under the *Convention on the Elimination of All Forms of Discrimination against Women* done at New York City on 18 December 1979, and acknowledge the general recommendations made under its Committee.

2. The Parties affirm the objectives of the *Joint Declaration on Trade and Women's Economic Empowerment* done at Buenos Aires on 12 December 2017, including acknowledgment of the need to develop evidence-based interventions to address the barriers that limit opportunities for women in the economy.
3. The Parties recognise that inclusive trade policies can contribute to advancing women's economic empowerment and gender equality in line with Sustainable Development Goal 5 of the *UN 2030 Agenda on Sustainable Development* adopted by the UN General Assembly Resolution 70/1 on 25 September 2015. The Parties acknowledge the important contribution by women to economic growth through their participation in economic activity, including international trade, the labour market, business leadership, and entrepreneurship.
4. The Parties also affirm their commitment to implement the obligations under any other international agreement or instrument addressing women's rights or gender equality to which they are party.

Article 25.5 Cooperation

1. The Parties recognise the importance of strengthening their trade relations and cooperation in the implementation of this Agreement, and shall carry out cooperation activities with the aim of enhancing the ability of women including workers, entrepreneurs, businesswomen and business owners, and wāhine Māori in the case of New Zealand, to fully access and benefit from the opportunities created under this Agreement. These activities shall be carried out in a transparent manner, as appropriate with the inclusive participation of women.
2. Cooperation activities shall be carried out on issues determined by the Parties, through the interaction and coordination, as appropriate, with their respective government agencies, private companies, labour unions, civil society, academic institutions, and non-governmental organisations, among others, and with the participation of Māori in the case of New Zealand.
3. Areas of cooperation may include:
 - (a) developing programmes to promote women's full and equal participation, empowerment, and advancement in society by encouraging, valuing, and recognising women's unpaid care work, capacity building, and skills enhancement including at work, in business, and at senior levels in all sectors of society (such as on public and private boards), insofar as doing so is related to trade;

- (b) improving women’s access, participation, leadership, and education, in particular in fields in which they are underrepresented such as science, technology, engineering, mathematics (STEM), as well as innovation, e-commerce, and any other field as it relates to trade;
- (c) advancing the development of women’s leadership and business networks;
- (d) promoting business development services for women to improve women’s digital skills and access to online business tools;
- (e) promoting financial inclusion and literacy, access to relevant financing, and financial assistance;
- (f) developing trade missions for businesswomen and women entrepreneurs;
- (g) enhancing women entrepreneurs’ participation in government procurement markets;
- (h) fostering women’s entrepreneurship, including activities to promote the internationalisation of SMEs led by women;
- (i) promoting equal opportunities for women in the workplace, including workplace flexibility;
- (j) advancing care policies and programmes with a gender and shared social responsibility perspective including parenting and other family co-responsibilities;
- (k) supporting economic opportunities for diverse groups of women in trade and investment;
- (l) in the case of New Zealand, providing opportunities for wāhine Māori to engage in trade activities including with a Te Ao Māori framework;¹
- (m) collaborating in international and multilateral fora, including at the OECD, WTO, and with developing countries as appropriate to advance trade and gender equality issues and understanding;
- (n) enhancing the competitiveness of women-owned enterprises to allow them to participate and compete in local, regional, and global value chains; and
- (o) any other areas as the Parties may decide.

¹ For the purposes of this Chapter, the term “Te Ao Māori” will have the meaning ascribed to it under Article 26.1 (Māori Terminology – Māori Trade and Economic Cooperation).

4. The Parties shall develop a framework for analysing sex or gender-disaggregated data and gender-focused analysis of trade policies, including where appropriate through cooperation activities, joint research, and the sharing of data insights, concepts, and best practices. Areas of cooperation may include:
 - (a) conducting gender-based analysis and monitoring the gender-based effects of trade, including by both qualitative and quantitative methods;
 - (b) sharing methods and procedures for the collection of gender statistics and sex-disaggregated data, the use of indicators, monitoring and evaluation methodologies, and the analysis of gender-focused statistics related to trade;
 - (c) improving analysis and monitoring of access to trade for women-led or owned businesses and, in the case of New Zealand, wāhine Māori, including in relation to specific barriers to trade;
 - (d) sharing data insights, lessons, and best practices for analysing gender segregation in the labour market, and on the working conditions of women in export-oriented industries and sectors impacted by trade; and
 - (e) encouraging the integration of gender-related monitoring, consideration, and activities across the implementation of this Agreement, including through cooperation with specialised committees or subsidiary bodies where appropriate.
5. The priorities for cooperation activities shall be decided by the Parties based on their interests and available resources with the aim of achieving mutual benefits and measurable advances in women's economic empowerment and gender equality outcomes.
6. The Parties may undertake cooperation activities through modes such as:
 - (a) dialogues, workshops, seminars, conferences, cooperation programmes, and projects, including internships, visits, and research;
 - (b) technical assistance to promote and facilitate capacity building and training;
 - (c) exchange of experts and information; and
 - (d) sharing of experiences and best practices in designing, implementing, monitoring, evaluating, and strengthening policies and programmes

to enhance women's participation in domestic, regional, and global economies.

Article 25.6
Inclusive Trade Sub-Committee

The Inclusive Trade Sub-Committee established under Article 30.9 (Inclusive Trade Sub-Committee – Institutional Provisions) shall support the effective implementation and operation of this Chapter and monitor and review its implementation and that of relevant provisions in other Chapters. With respect to this Chapter, the Inclusive Trade Sub-Committee shall have the functions set out in Article 30.8 (Inclusive Trade Sub-Committee – Institutional Provisions).

Article 25.7
Contact Points

1. Each Party shall designate one or more contact points to facilitate communication between the Parties on any matter covered by this Chapter, and shall provide details of such contact points to the other Party. The Parties shall notify each other promptly of any amendments to the details of their contact points.
2. The contact points may consider any matter that they consider appropriate to advance women's economic empowerment across the Agreement and make recommendations to the Inclusive Trade Sub-Committee.
3. The contact points may communicate or facilitate communication with relevant stakeholders and groups, including women workers, business owners, and entrepreneurs and, in the case of the contact point for New Zealand, wāhine Māori.

Article 25.8
Non-Application of Dispute Settlement

Neither Party shall have recourse to dispute settlement under Chapter 31 (Dispute Settlement) for a matter arising under this Chapter.

CHAPTER 26

MĀORI TRADE AND ECONOMIC COOPERATION

Article 26.1 Māori Terminology

The Parties include the following Māori terminology for the purposes of this Chapter:

“**Haka Ka Mate**” refers to the Haka (war expression) Ka Mate written by Ngāti Toa Rangatira chief Te Rauparaha;

“**Kaupapa Māori**” refers to an approach entrenched in a Māori world view;

“**Māori relational approaches**” refers to ‘Whakapapa’ or family connections, and building strong relationships, which are core values at the heart of the Māori worldview and central to how Māori engage;

“**Mātauranga Māori**” refers to Māori traditional knowledge which relates to the Māori world view;

“**Ngāti Toa Rangatira**” refers to the iwi (tribe) defined as the collective group composed of individuals who are descended from both:

- (a) Toa Rangatira;
- (b) any other recognised ancestor of Ngāti Toa Rangatira who migrated permanently to the area of interest of Ngāti Toa Rangatira in the nineteenth century and who exercised customary rights predominantly within that area;
- (c) includes those individuals; and
- (d) includes any whānau (extended family group), hapū (kinship group), or group to the extent that it is composed of those individuals;

“**Te Ao Māori**” refers to the Māori world view based on a holistic approach to life;

“**Tikanga Māori**” refers to Māori protocols, customs, and normal practice; and

“*wellbeing*” refers to the Māori view of the culmination, balancing, and interconnection of numerous factors required for individuals and groups to be truly well and thrive. This includes balance between taha tinana (body), taha hinengaro (mind), and taha wairua (spirit) and can include environmental, economic, and cultural aspects.

Article 26.2
Context and Purpose

1. The Parties recognise the unique relationship that exists between Māori and the United Kingdom, noting that representatives of the British Crown and Māori were the original signatories to Te Tiriti o Waitangi/The Treaty of Waitangi whilst acknowledging that the New Zealand Crown has now succeeded the British Crown and assumed all rights and obligations under that Treaty.
2. The Parties acknowledge that Te Tiriti o Waitangi/The Treaty of Waitangi is a foundational document of constitutional importance to New Zealand.
3. The Parties recognise the importance of cooperation under this Chapter being implemented, in the case of New Zealand, in a manner consistent with Te Tiriti o Waitangi/The Treaty of Waitangi and where appropriate informed by Te Ao Māori, Mātauranga Māori, and tikanga Māori.
4. The Parties recognise the value of Māori leadership, Te Ao Māori approaches, and Mātauranga Māori that contribute to the design and implementation of policies and programmes in New Zealand, that protect and promote Māori economic aspirations.
5. The Parties recognise the value of increased Māori participation in international trade and investment, including digital trade. This includes through the promotion of Māori relational approaches, Mātauranga Māori, technologies, and Kaupapa Māori methodologies, in the case of New Zealand.
6. Subject to its international obligations, New Zealand may adopt or maintain measures to respect, preserve, and promote traditional knowledge and traditional cultural expressions.
7. The Parties recognise the value of enhancing cultural and people-to-people links that may result from the opportunities created by this Chapter for both Parties.
8. The Parties recognise the challenges that exist for Māori in accessing the trade and economic opportunities derived from international trade, and the importance of international trade in enabling and advancing Māori *wellbeing*.
9. The Parties agree that the purpose of this Chapter is to pursue cooperation between them that contributes towards New Zealand's efforts to enable and advance Māori economic aspirations and *wellbeing*.
10. For greater certainty, nothing in this Chapter:

- (a) gives rise to obligations that relate to intellectual property, except for paragraph 6 in the case of New Zealand;
- (b) creates any requirement on the United Kingdom to change its law relating to intellectual property or intellectual property policy;
- (c) constitutes recognition by the United Kingdom that Genetic Resources, Traditional Knowledge, or Traditional Cultural Expressions are forms of intellectual property in their own right; or
- (d) constitutes recognition by the United Kingdom that any examples of Genetic Resources, Traditional Knowledge, or Traditional Cultural Expressions are protectable as intellectual property other than to the extent such protection is consistent with United Kingdom intellectual property law.

Article 26.3 International Instruments

The Parties note:

- (a) their commitments as Parties to the *UNESCO Convention on the Protection and Promotion of Diversity of Cultural Expressions* done at Paris on 20 October 2005;
- (b) the objectives of the *UN 2030 Agenda for Sustainable Development* adopted by the UN General Assembly Resolution 70/1 on 25 September 2015, and its Sustainable Development Goals;
- (c) their rights and responsibilities under the *Convention on Biological Diversity* done at Rio de Janeiro on 5 June 1992; and
- (d) the *UN Declaration on the Rights of Indigenous Peoples* adopted by the UN General Assembly in New York on 13 September 2007, and further note the national positions of the United Kingdom and New Zealand made on that Declaration.

Article 26.4 Provisions Across the Agreement Benefitting Māori

In addition to this Chapter, there are provisions in other Chapters of this Agreement that enhance the participation of Māori in trade and investment opportunities derived from this Agreement which, in the case of New Zealand, further contribute to the ability of Māori to exercise their rights and interests under Te Tiriti o Waitangi/The Treaty of Waitangi. These include:

- (a) Chapter 15 (Digital Trade);
- (b) Chapter 16 (Government Procurement);
- (c) Chapter 17 (Intellectual Property);
- (d) Chapter 22 (Environment);
- (e) Chapter 24 (Small and Medium-Sized Enterprises);
- (f) Chapter 25 (Trade and Gender Equality); and
- (g) Chapter 32 (General Exceptions and General Provisions).

Article 26.5
Cooperation Activities

1. The Parties may facilitate, where appropriate and practicable, with Māori in the case of New Zealand and in coordination with other relevant stakeholders as appropriate, the following activities:¹
 - (a) collaborating on enhancing the ability of Māori-owned enterprises to access and benefit from the trade and investment opportunities created by this Agreement;
 - (b) collaborating on developing links between United Kingdom enterprises and Māori-owned enterprises and entrepreneurship, which may include facilitating access to new and existing supply chains, enabling and strengthening e-commerce opportunities, and facilitating cooperation between enterprises on trade in products of Māori origin. This may additionally include undertaking joint roadshows and activities promoting links between United Kingdom SMEs and Māori-owned SMEs, consistent with cooperation activities set out in Article 24.3 (Cooperation to Increase Trade and Investment Opportunities for SMEs – Small and Medium-Sized Enterprises) and Article 24.4 (Cooperation on Implementation of this Agreement – Small and Medium-Sized Enterprises); and
 - (c) continuing to support science, research, and innovation links as appropriate between the United Kingdom and Māori communities.

¹ The details and resourcing of any cooperation activities shall be agreed between the Parties as set out in paragraph 3, through the existing cooperation framework between the Parties, and subject to the resources available to each Party. For greater certainty, the provisions in this Chapter do not impose any legal or financial obligations requiring the Parties to explore, commence, or conclude any individual cooperation activities.

2. Each Party may invite the views and participation in the cooperation activities of this Chapter of relevant stakeholders, and in the case of New Zealand of Māori in accordance with Te Tiriti o Waitangi/The Treaty of Waitangi principles.
3. All cooperation shall be at the request of a Party, on mutually agreed terms in respect of each cooperation activity.

Article 26.6
Recognition of Haka Ka Mate

1. The Parties acknowledge the significance of the Haka Ka Mate to Ngāti Toa Rangatira, and as an integral part of its history, culture, and identity.
2. The Parties shall jointly endeavour to identify appropriate means to advance recognition and protection of Haka Ka Mate. New Zealand will invite the participation of Ngāti Toa Rangatira in these cooperation activities.

Article 26.7
Inclusive Trade Sub-Committee

The Inclusive Trade Sub-Committee established under Article 30.9 (Sub-Committees – Institutional Provisions) shall support the effective implementation and operation of this Chapter and monitor and review its implementation. The Inclusive Trade Sub-Committee shall have the functions set out in Article 30.8 (Inclusive Trade Sub-Committee – Institutional Provisions).

Article 26.8
Non-Application of Dispute Settlement

Neither Party shall have recourse to dispute settlement under Chapter 31 (Dispute Settlement) for a matter arising under this Chapter.

CHAPTER 27

TRADE AND DEVELOPMENT

Article 27.1 General Provisions

1. The Parties acknowledge the importance of development in promoting inclusive economic growth, as well as the instrumental role that sustainable trade and investment can play in contributing to economic development, prosperity, and a resilient global economy. Inclusive economic growth includes a more broad-based distribution of the benefits of economic growth through the expansion of business and industry, including for SMEs and women-led businesses, the creation of jobs, and the alleviation of poverty.
2. The Parties acknowledge that inclusive economic growth should be sustainable, and that sustainable growth encompasses economic development, social development, climate resilience, and environmental protection. Effective coordination of trade, investment, climate change, and development policies can contribute to sustainable economic growth for developing countries, including least developed countries and small island developing states.
3. The Parties recognise the fundamental importance of a stable, open, and rules-based multilateral trading system, including for developing countries, and recognise the vital contribution of the WTO to trade and development.
4. The Parties affirm their commitment to promote and strengthen an open trade and investment environment that seeks to improve livelihoods, reduce poverty, raise living standards, and create new employment opportunities for all persons in support of development.
5. The Parties recognise that transparency, good governance, and accountability contribute to the effectiveness of trade and development policies and sustainability of development outcomes.
6. The Parties further recognise that in addition to this Chapter, there are provisions in other Chapters of this Agreement that seek to enhance cooperation between the Parties on trade and development issues or that otherwise may be of particular benefit to developing countries. Relevant Articles include:
 - (d) paragraphs 5 and 6 of Article 3.8 (Cumulation – Rules of Origin and Origin Procedures);
 - (b) paragraph 4 of Article 7.5 (Cooperation – Technical Barriers to Trade);

- (c) Article 9.13 (Development Cooperation – Cross-Border Trade in Services);
- (a) paragraph 4 of Article 15.20 (Digital Inclusion – Digital Trade); and
- (e) paragraph 3 of Article 25.5 (Cooperation – Trade and Gender Equality).

Article 27.2 Cooperation

1. The Parties recognise that undertaking and strengthening cooperation between the Parties under this Agreement can promote developing country participation in trade, support inclusive and sustainable growth, reinforce international development strategies, and build competitive and diverse supply chains. Cooperative activities may include:
 - (a) dialogue and an exchange of information between the Parties;
 - (b) sharing of best practice on trade and development policies and programmes;
 - (c) promoting developing country participation in multilateral and regional fora and joint advocacy in areas relating to trade and development; or
 - (d) any other form of cooperation as may be agreed between the Parties including in support of least developed countries and small island developing states.
2. The Parties may invite, as appropriate, multilateral, regional, private sector, non-governmental, or other relevant organisations to assist with these cooperative activities.
3. The Parties may share best practice for monitoring and conducting analysis of trade agreements and their effects on developing countries, including the use of both qualitative and quantitative methods.
4. The Parties may monitor, jointly or individually, the impact of this Agreement on developing countries and shall endeavour to share any outcomes with each other.

Article 27.3
Inclusive Trade Sub-Committee

The Inclusive Trade Sub-Committee established under Article 30.9 (Sub-Committees – Institutional Provisions) shall support the effective implementation and operation of this Chapter. The functions of the Inclusive Trade Sub-Committee with respect to this Chapter shall be those set out in Article 30.8 (Inclusive Trade Sub-Committee – Institutional Provisions).

Article 27.4
Contact Points

Each Party shall designate a contact point from its relevant authorities within 90 days of the date of entry into force of this Agreement, in order to facilitate communication between the Parties on any matter relating to this Chapter. Each Party shall notify the other Party of the contact details of its contact point and shall promptly notify any change to its contact point or those contact details.

Article 27.5
Dispute Settlement

Neither Party shall have recourse to dispute settlement under Chapter 31 (Dispute Settlement) for a matter arising under this Chapter.

CHAPTER 28

ANTI-CORRUPTION

Article 28.1 Definitions

For the purposes of this Chapter:

“act or refrain from acting in relation to the performance of official duties” includes any use of the public official’s or foreign public official’s position, whether or not within the official’s authorised competence;

“Anti-Bribery Convention” means the *Convention on Combating Bribery of Foreign Public Officials in International Business Transactions* done at Paris on 17 December 1997;

“confiscation” means the permanent deprivation of property by order of a court or other competent authority, and includes forfeiture, where applicable;

“foreign public official” means any natural person holding a legislative, executive, administrative, or judicial office of a foreign country, at any level of government, whether appointed or elected, permanent or temporary, paid or unpaid, irrespective of that individual’s seniority; and any natural person exercising a public function for a foreign country, at any level of government, including for a public agency or public enterprise;

“freezing” or **“seizure”** means temporarily prohibiting the transfer, conversion, disposition, or movement of property, or temporarily assuming custody or control of property, on the basis of an order issued by a court or other competent authority;

“official of a public international organisation” means a civil servant of a public international organisation or any natural person authorised by a public international organisation to act on its behalf;

“property” means assets of every kind, whether corporeal or incorporeal, movable or immovable, tangible or intangible, and legal documents or instruments evidencing title to or interest in those assets;

“public enterprise” means an enterprise over which a government or governments may, directly or indirectly, exercise a dominant influence;¹

“public official” means:

¹ “Dominant influence” for the purposes of this definition shall be deemed to exist, inter alia, if the government or governments hold the majority of the enterprise’s subscribed capital, control the majority of votes attaching to shares issued by the enterprise, or can appoint a majority of the members of the enterprise’s administrative or managerial body or supervisory board.

- (a) any natural person holding a legislative, executive, administrative, or judicial office of a Party, whether appointed or elected, permanent or temporary, paid or unpaid, and irrespective of that natural person's seniority;
- (b) any other natural person who performs a public function for a Party, including for a public agency or public enterprise, or provides a public service as defined under that Party's law and as applied in the pertinent area of law in that Party; or
- (c) any other person defined as a "public official" under a Party's law; and

"UNCAC" means the *United Nations Convention against Corruption* done at New York on 31 October 2003.

Article 28.2 **Scope**

1. This Chapter shall apply to measures to prevent and combat bribery and corruption relating to any matter covered by this Agreement.
2. Each Party affirms its resolve to prevent and combat bribery and corruption in matters affecting international trade or investment.
3. Each Party recognises the need to build integrity within both the public and private sectors and that each sector has complementary responsibilities in this regard.
4. Each Party recognises the importance of regional and multilateral initiatives to prevent and combat bribery and corruption in matters affecting international trade or investment, including the United Nations, the OECD, the WTO, and the Financial Action Task Force, and commits to work jointly with the other Party to encourage and support appropriate initiatives to prevent and combat that bribery and corruption.
5. The Parties recognise that their respective competent anti-corruption authorities have established working relationships in many bilateral and multilateral forums, and that cooperation under this Agreement can enhance the Parties' joint efforts in those forums and help produce outcomes that prevent and combat bribery and corruption in matters affecting international trade or investment.
6. Each Party affirms its commitments in the Anti-Bribery Convention and the UNCAC.

7. The Parties recognise that the description of offences adopted or maintained in accordance with this Chapter, and of the applicable legal defences or legal principles controlling the lawfulness of conduct, is reserved to each Party's law, and that those offences shall be prosecuted and punished in accordance with each Party's law.

Article 28.3

Measures to Prevent and Combat Bribery and Corruption

1. Each Party shall adopt or maintain legislative and other measures as may be necessary to establish as criminal offences under its law, in matters affecting international trade or investment, when committed intentionally, by any person subject to its jurisdiction:
 - (a) the promise, offering, or giving to a public official, directly or indirectly, of an undue advantage for the official or another person or entity, in order that the official act or refrain from acting in relation to the performance of or the exercise of official duties;
 - (b) the solicitation or acceptance by a public official, directly or indirectly, of an undue advantage for the official or another person or entity, in order that the official act or refrain from acting in relation to the performance of or the exercise of official duties;
 - (c) the promise, offering, or giving to a foreign public official or an official of a public international organisation, directly or indirectly, of an undue advantage for the official or another person or entity, in order that the official act or refrain from acting in relation to the performance of or the exercise of official duties, in order to obtain or retain business or other undue advantage in relation to the conduct of international business; and
 - (d) the aiding or abetting, or conspiracy in, the commission of any of the offences described in subparagraphs (a) to (c).
2. Each Party shall adopt or maintain measures as may be necessary, in accordance with its laws and regulations regarding the maintenance of books and records, financial statement disclosures, and accounting and auditing standards, to prohibit the following acts carried out for the purpose of committing any of the offences described in this Article:
 - (a) the establishment of off-the-books accounts;
 - (b) the making of off-the-books or inadequately identified transactions;
 - (c) the recording of non-existent expenditure;

- (d) the entry of liabilities with incorrect identification of their objects;
 - (e) the use of false documents; and
 - (f) the intentional destruction of bookkeeping documents earlier than foreseen by the law.
3. Each Party shall adopt or maintain legislative and other measures as may be necessary to establish as a criminal offence under its law, in matters affecting international trade or investment, when committed intentionally:
- (a) the embezzlement, misappropriation, or another diversion² by a public official for the benefit of the public official or for the benefit of another person, of any property, public or private funds or securities, or any other thing of value that the public official has been able to access by virtue of the public official's position; and
 - (b) by any person subject to its jurisdiction, the participation in, association with or conspiracy to commit, attempts to commit, and aiding, abetting, facilitating, and counselling the commission of an offence established in accordance with subparagraph (a).
4. Each Party shall adopt or maintain measures as may be necessary in accordance with its laws and regulations to establish as criminal offences, in matters affecting international trade or investment, when committed intentionally, by any person subject to its jurisdiction:
- (a) the conversion or transfer of property, knowing that such property is the proceeds of crime, for the purpose of concealing or disguising the illegal origin of the property or of helping any person who is involved in the commission of the predicate offence to evade the legal consequences of that person's action;
 - (b) the concealment or disguise of the true nature, source, location, disposition, movement, or ownership of, or rights with respect to, property, knowing that such property is the proceeds of crime;
 - (c) the acquisition, possession, or use of property, knowing, at the time of receipt, that such property is the proceeds of crime; and
 - (d) participation in, association with or conspiracy to commit, attempts to commit, and aiding, abetting, facilitating, and counselling the commission of any of the offences established in accordance with subparagraphs (a) to (c).

² For greater certainty, "diversion" means embezzlement or misappropriation that constitutes the criminal offences of theft or fraud under a Party's domestic law.

5. Each Party shall make the commission of an offence described in paragraphs 1 to 4 liable to sanctions that take into account the gravity of that offence.
6. Each Party shall adopt or maintain measures as may be necessary, consistent with its legal principles, to establish the liability of legal persons for offences described in paragraphs 1 to 4. In particular, each Party shall ensure that legal persons held liable for offences described in paragraphs 1 to 4 are subject to effective, proportionate, and dissuasive criminal or non-criminal sanctions, which include monetary sanctions.
7. Neither Party shall allow a person subject to its jurisdiction to deduct from taxes expenses incurred in connection with the commission of an offence described in paragraph 1.
8. Each Party shall adopt or maintain measures enabling the identification, tracing, freezing, seizure, and confiscation in both criminal and non-conviction-based proceedings of:
 - (a) proceeds, including any property, derived from the offences described in paragraphs 1, 3, and 4; and
 - (b) property, equipment, or other instrumentalities used in or destined for use in those offences.
9. The Parties recognise the harmful effects of facilitation payments. Each Party shall, in accordance with its laws and regulations:
 - (a) encourage enterprises to prohibit or discourage the use of facilitation payments;
 - (b) to the extent facilitation payments may be permitted, ensure the solicitation, payment, or acceptance of those payments are not used to secure a material advantage in matters affecting international trade or investment; and
 - (c) take steps to raise global awareness of the harmful effects of facilitation payments, including through regional and multilateral initiatives, with a view to stopping the solicitation, payment, and acceptance of those payments.
10. Each Party shall ensure that any statute of limitations applicable to any criminal offences described in this Chapter allows an adequate period of time for the investigation and prosecution of the offence.

Article 28.4
Persons that Report Bribery or Corruption Offences

1. Each Party shall, as it considers appropriate, adopt or maintain measures to ensure that its competent authorities which are responsible for the measures under Article 28.3 (Measures to Prevent and Combat Bribery and Corruption), or the enforcement of those measures, are known to the public.
2. Each Party shall adopt or maintain publicly available procedures for a person to report to its competent authorities, including anonymously, any incident that may be considered to constitute an offence described in paragraphs 1, 3, or 4 of Article 28.3 (Measures to Prevent and Combat Bribery and Corruption) or an act described in paragraph 2 of Article 28.3 (Measures to Prevent and Combat Bribery and Corruption).
3. Each Party shall adopt or maintain appropriate measures, in accordance with its laws and regulations, to protect against or provide remedy for discriminatory or disciplinary treatment of any person considered appropriate by the Party who, on reasonable belief, reports to the competent authorities any suspected incident that may be considered to constitute an offence described in paragraphs 1, 3, or 4 of Article 28.3 (Measures to Prevent and Combat Bribery and Corruption) or an act described in paragraph 2 of Article 28.3 (Measures to Prevent and Combat Bribery and Corruption).³

Article 28.5
Promoting Integrity among Public Officials

1. To prevent and combat bribery and corruption in matters affecting international trade or investment, each Party should promote, among other things, integrity, honesty, and responsibility among its public officials. To this end, each Party shall endeavour, in accordance with the fundamental principles of its legal system, to adopt or maintain:
 - (a) measures to provide adequate procedures for the selection and training of individuals for public positions considered by the Party to be especially vulnerable to corruption, and the rotation, if appropriate, of those individuals to other positions;
 - (b) measures to promote transparency in the behaviour of public officials in the exercise of public functions;
 - (c) appropriate policies and procedures to identify and manage actual or potential conflicts of interest of public officials;

³ For greater certainty, this paragraph is without prejudice to each Party's right to adopt or maintain additional requirements for the making of such a report provided these requirements do not have the effect of unjustifiably limiting a person's access to protection or remedy.

- (d) measures that require senior and other appropriate public officials to make declarations to appropriate authorities regarding, among other things, their outside activities, employment, investments, assets, and substantial gifts or benefits from which a conflict of interest may result with respect to their functions as public officials; and
 - (e) measures to facilitate reporting by public officials of acts of bribery and corruption to competent authorities, if those acts come to their notice in the performance of their functions.
2. Each Party shall endeavour to adopt or maintain codes or standards of conduct for the correct, honourable, and proper performance of public functions, and measures providing for disciplinary or other procedures, if warranted, against a public official who violates the codes or standards established in accordance with this paragraph.
 3. Each Party, to the extent consistent with the fundamental principles of its legal system, shall consider establishing procedures through which a public official accused or convicted of an offence described in this Chapter may, if appropriate, be removed, suspended, or reassigned by the appropriate authority, bearing in mind respect for the principle of the presumption of innocence.
 4. Each Party shall, in accordance with the fundamental principles of its legal system and without prejudice to judicial independence, adopt or maintain measures to strengthen integrity, and to prevent opportunities for corruption, among members of the judiciary in matters affecting international trade or investment. These measures may include rules with respect to the conduct of members of the judiciary.

Article 28.6
Participation of Private Sector and Civil Society

1. Each Party shall take appropriate measures to promote the active participation of individuals and groups outside the public sector, such as enterprises, civil society, non-governmental organisations, and community-based organisations, in preventing and combatting bribery and corruption in matters affecting international trade or investment and to raise public awareness regarding the existence, causes, and gravity of and the threat posed by that bribery and corruption. To this end, a Party may:
 - (a) undertake public information activities and public education programmes that contribute to non-tolerance of bribery and corruption;
 - (b) adopt or maintain measures to encourage professional associations and other non-governmental organisations, if appropriate, to

encourage and assist enterprises, in particular SMEs, in developing internal controls, ethics and compliance programmes, and codes and standards of conduct for preventing and detecting bribery and corruption;

- (c) adopt or maintain measures to encourage company management to make statements in their annual reports or otherwise publicly disclose their internal controls, ethics and compliance programmes, including those that contribute to preventing and detecting bribery and corruption; and
- (d) adopt or maintain measures to respect, promote, and protect the freedom to seek, receive, publish, and disseminate information concerning bribery and corruption,

in matters affecting international trade or investment.

2. Each Party shall endeavour to encourage private enterprises, taking into account their size and structure, to:
 - (a) adopt or maintain sufficient internal auditing controls and compliance programmes to assist in preventing and detecting acts of bribery and corruption in matters affecting international trade or investment; and
 - (b) ensure that their accounts and required financial statements are subject to appropriate auditing and certification procedures.

Article 28.7

Application and Enforcement of Measures to Prevent and Combat Bribery and Corruption

1. In accordance with the fundamental principles of its legal system, neither Party shall fail to effectively enforce the measures adopted or maintained to comply with Articles 28.3 (Measures to Prevent and Combat Bribery and Corruption) to Article 28.5 (Promoting Integrity among Public Officials), through a sustained or recurring course of action or inaction after the date of entry into force of this Agreement as an encouragement for trade and investment.⁴
2. Each Party retains the right for its law enforcement, prosecutorial, and judicial authorities to exercise discretion with respect to the enforcement of its measures to prevent and combat bribery and corruption. Each Party retains the right to take *bona fide* decisions with regard to the allocation of its resources with respect to that enforcement.

⁴ For greater certainty, the Parties recognise that individual cases or specific discretionary decisions related to the enforcement of anti-corruption law are subject to each Party's own domestic law and legal procedures.

3. The Parties affirm their commitments under applicable international agreements or arrangements to cooperate with each other, consistent with their respective legal and administrative systems, to enhance the effectiveness of law enforcement actions to combat the offences described in paragraphs 1, 3, and 4 of Article 28.3 (Measures to Prevent and Combat Bribery and Corruption) and the acts described in paragraph 2 of Article 28.3 (Measures to Prevent and Combat Bribery and Corruption).

Article 28.8
Relation to Other Agreements

Nothing in this Agreement affects the rights and obligations of the Parties under the Anti-Bribery Convention, the UNCAC, or the *United Nations Convention against Transnational Organized Crime* done at New York on 15 November 2000.

Article 28.9
Cooperation, Consultation, and Dispute Settlement

1. The Parties shall make every effort through dialogue, exchange of information, and cooperation to address any matter that might affect the operation or application of this Chapter.
2. Chapter 31 (Dispute Settlement), as modified by this Article, shall apply to disputes relating to a matter arising under this Chapter.
3. A Party may only have recourse to the procedures set out in this Article and Chapter 31 (Dispute Settlement) if it considers that a measure of the other Party is inconsistent with its obligations under this Chapter, or that the other Party has otherwise failed to carry out its obligations under this Chapter, in a manner affecting international trade or investment between the Parties.
4. Neither Party shall have recourse to dispute settlement under this Article or Chapter 31 (Dispute Settlement) for a matter arising under Article 28.7 (Application and Enforcement of Measures to Prevent and Combat Bribery and Corruption).

CHAPTER 29
TRANSPARENCY

Article 29.1
Definitions

For the purposes of this Chapter:

“administrative ruling of general application” means an administrative ruling or interpretation that applies to all persons and factual situations that fall generally within the ambit of that administrative ruling or interpretation and that establishes a norm of conduct, but does not include:

- (a) a determination or ruling made in an administrative or quasi-judicial proceeding that applies to a particular person, good, or service of a Party in a specific case; or
- (b) a ruling that adjudicates with respect to a particular act or practice; and

“consultation documentation” means any documentation created by a Party for the purpose of seeking interested persons’ comment on a proposal to adopt or amend a:

- (a) law; or
- (b) regulation,

of general application with respect to any matter covered by this Agreement.

Article 29.2
Publication

1. Each Party shall ensure that its laws, regulations, procedures, and administrative rulings of general application with respect to any matter covered by this Agreement are promptly published, or otherwise made available, in a manner that enables interested persons and the other Party to become acquainted with them.
2. To the extent possible and appropriate, each Party shall:
 - (a) publish at an appropriate early stage its consultation documentation; and
 - (b) provide interested persons and the other Party with a reasonable opportunity to comment or input on that consultation documentation.

3. To the extent possible, when introducing or changing the laws, regulations, or procedures referred to in paragraph 1, each Party shall endeavour to provide a reasonable period between the date when those laws, regulations, or procedures, proposed or final in accordance with its legal system, are made publicly available and the date when they enter into force.
4. Each Party shall, with respect to a regulation of general application adopted by its central level of government respecting any matter covered by this Agreement that is published in accordance with paragraph 1:
 - (a) promptly publish the regulation on an official website or other appropriate digital medium, or in an official journal of national circulation; and
 - (b) if appropriate, include with the publication an explanation of the purpose of and rationale for the regulation.

Article 29.3
Administrative Proceedings

1. With a view to administering in a consistent, impartial, and reasonable manner its laws, regulations, procedures, and administrative rulings of general application with respect to any matter covered by this Agreement, each Party shall ensure in its administrative proceedings applying those laws, regulations, procedures, or administrative rulings of general application to a particular person, good, or service of the other Party in specific cases that:
 - (a) whenever possible, a person of the other Party that is directly affected by a proceeding is provided with reasonable notice, in accordance with domestic procedures, of when a proceeding is initiated, including a description of the nature of the proceeding, a statement of the legal authority under which the proceeding is initiated, and a general description of any issue in question;
 - (b) a person of the other Party that is directly affected by a proceeding is afforded a reasonable opportunity to present facts and arguments in support of that person's position prior to any final administrative action, when time, the nature of the proceeding, and the public interest permit; and
 - (c) its procedures are in accordance with its law.

Article 29.4
Review and Appeal¹

1. Each Party shall establish or maintain judicial, quasi-judicial, or administrative tribunals or procedures for the purpose of the prompt review and, if warranted, correction of a final administrative action with respect to any matter covered by this Agreement. Those tribunals shall be impartial and independent of the office or authority entrusted with administrative enforcement and shall not have any substantial interest in the outcome of the matter.
2. Each Party shall ensure that, with respect to the tribunals or procedures referred to in paragraph 1, the parties to a proceeding are provided with the right to:
 - (a) a reasonable opportunity to support or defend their respective positions; and
 - (b) a decision based on the evidence and submissions of record or, where required by its law, the record compiled by the relevant authority.
3. Each Party shall ensure, subject to appeal or further review as provided for in its law, that the decision referred to in subparagraph 2(b) shall be implemented by, and shall govern the practice of, the office or authority with respect to the administrative action at issue.

Article 29.5
Provision of Information

1. If a Party considers that any proposed or actual measure may materially affect the operation of this Agreement, or otherwise substantially affect the other Party's interests under this Agreement, it shall, to the extent possible, inform the other Party of the proposed or actual measure.
2. At the request of a Party, the requested Party shall endeavour to provide information and respond to questions pertaining to any proposed or actual measure that the requesting Party considers may affect the operation of this Agreement.
3. A Party shall convey any request or provide information referred to in paragraphs 1 and 2 to the other Party through its contact point.
4. The notification referred to in paragraph 1 shall be regarded as having been conveyed in accordance with paragraph 3 when the actual or proposed

¹ For greater certainty, review need not include merits (*de novo*) review, and may take the form of common law judicial review. The correction of final administrative actions may include a referral back to the body that took that action.

measure has been notified to the WTO in accordance with Article 2.12 (Import Licensing Procedures – National Treatment and Market Access for Goods), Article 5.15 (Transparency, Notification, and Information Exchange – Sanitary and Phytosanitary Measures), Article 7.9 (Transparency – Technical Barriers to Trade), Article 8.8 (Transparency – Trade Remedies), or Article 22.13 (Resource Efficient and Circular Economy – Environment).

5. Any information provided under this Article shall be without prejudice as to whether the measure in question is consistent with this Agreement.

Article 29.6 **Accessible and Open Government**

To the extent possible, each Party shall endeavour to ensure that information published by its central level of government with respect to any matter covered by this Agreement is accessible in open, machine-readable format.

CHAPTER 30

INSTITUTIONAL PROVISIONS

Article 30.1

Establishment of the Joint Committee

The Parties hereby establish a Joint Committee which may meet at the level of senior officials or Ministers, as mutually determined by the Parties.

Article 30.2

Functions of the Joint Committee

1. The Joint Committee shall:
 - (a) consider any matters relating to the implementation of this Agreement;
 - (b) review the general operation of this Agreement;
 - (c) consider any proposal to amend this Agreement that is referred to it;
 - (d) supervise the work of all subsidiary bodies established under this Agreement and oversee other activities conducted under this Agreement;
 - (e) consider ways to further enhance sustainable and inclusive trade and investment between the Parties; and
 - (f) consider any other matter that may affect the operation of this Agreement.

2. The Joint Committee may:
 - (a) establish additional subsidiary bodies, refer matters to any subsidiary bodies, and consider matters raised by any subsidiary bodies established under this Agreement;
 - (b) merge or dissolve any subsidiary bodies established under this Agreement in order to improve the functioning of this Agreement;
 - (c) develop arrangements for the implementation of the Agreement;
 - (d) seek to resolve differences or disputes that may arise regarding the interpretation or application of this Agreement;

- (e) adopt interpretations of this Agreement, which are binding on the Parties and subsidiary bodies established under this Agreement, including any panels established under Chapter 31 (Dispute Settlement);
- (f) seek the advice of business, civil society groups, union groups, and Māori in the case of New Zealand, other interested parties, and members of the public on any matter falling within the Joint Committee's functions;
- (g) consider and adopt, subject to completion of any necessary legal procedures by each Party, a modification to this Agreement of:
 - (i) Annex 2A (Schedule of Tariff Commitments);
 - (ii) Annex 3A (Product Specific Rules of Origin);
 - (iii) a Party's Schedule in Annex 16A (Government Procurement Schedules);
 - (iv) Annex 31A (Rules of Procedure) or Annex 31B (Code of Conduct);
 - (v) Appendix 7A-a (Oenological Practices Authorised Under the Laws and Regulations of New Zealand as Referred to in Subparagraph 18(b) of Section A of Annex 7A (Wine and Distilled Spirits)); or
 - (vi) Annex 22A (Environmental Goods List); and
- (h) take such other action in the exercise of its functions as the Parties may agree.

Article 30.3 General Review

1. The Parties shall undertake a general review of the Agreement with a view to furthering its objectives, every seven years following the date of its entry into force, unless the Parties agree otherwise.
2. The conduct of general reviews shall normally coincide with regular meetings of the Joint Committee.
3. In conducting a review pursuant to paragraph 1, the Joint Committee shall take into account:
 - (a) the work of all subsidiary bodies established under this Agreement;

- (b) relevant developments in international fora;
- (c) input sought from business, civil society groups, union groups, and Māori in the case of New Zealand, other interested parties, and members of the public.

Article 30.4

Decision-Making and Rules of Procedure of the Joint Committee

1. The Joint Committee shall take decisions on any matter within its functions by mutual agreement.
2. The Joint Committee shall meet within one year of the date of entry into force of this Agreement and then annually, or as otherwise mutually agreed by the Parties.
3. Meetings of the Joint Committee shall be co-chaired by representatives of the Parties and hosted alternately. Any necessary administrative support for the meetings of the Joint Committee shall be provided alternately.
4. Each Party shall be responsible for the composition of its delegation.
5. The Joint Committee and any subsidiary body established under this Agreement shall carry out its work through whatever means are appropriate, which may include electronic mail or videoconferencing.
6. The Joint Committee and any subsidiary body established under this Agreement may establish rules of procedures for the conduct of its work.

Article 30.5

Contact Points

1. Each Party shall, within 30 days of the date of entry into force of this Agreement, designate an overall contact point to facilitate communications between the Parties on any matter relating to this Agreement and notify the other Party of the contact details of that contact point. Each Party shall promptly notify the other Party of any change to those contact details.
2. Each Party shall promptly notify the other Party, in writing, of any changes to its overall contact point or any other contact point.
3. On the request of a Party, the overall contact point of the other Party shall identify the office or official responsible for a matter and assist, as necessary, in facilitating communication with the requesting Party.

Article 30.6
Exchange of Information

Further to Article 2.16 (Data Sharing on Preference Utilisation – National Treatment and Market Access for Goods), the Parties shall endeavour to cooperate to facilitate the identification and exchange of other information relevant to the effective monitoring of the functioning of this Agreement. Such cooperation may include:

- (a) ad hoc discussions between expert-level representatives of the Parties;
- (b) entering into arrangements to exchange information identified pursuant to this paragraph; and
- (c) determining methods for interpreting and analysing that information.

Article 30.7
Domestic Engagement

1. Both Parties recognise the importance of promoting greater engagement and participation from a range of domestic stakeholders in the development and implementation of its trade policy.
2. In addition to this Chapter, there are provisions in other Chapters of this Agreement that seek to engage a range of domestic stakeholders in the operation and implementation of this Agreement, including where appropriate by consulting them and seeking their views. These include:
 - (a) Chapter 22 (Environment);
 - (b) Chapter 23 (Trade and Labour);
 - (c) Chapter 24 (Small and Medium-Sized Enterprises);
 - (d) Chapter 25 (Trade and Gender Equality);
 - (e) Chapter 26 (Māori Trade and Economic Cooperation); and
 - (f) Chapter 27 (Trade and Development).

Article 30.8
Inclusive Trade Sub-Committee

1. For the purposes of the effective implementation and operation of Chapter 24 (Small and Medium-Sized Enterprises), Chapter 25 (Trade and Gender

Equality), Chapter 26 (Māori Trade and Economic Cooperation), and Chapter 27 (Trade and Development), an Inclusive Trade Sub-Committee established under Article 30.9 (Sub-Committees) shall be composed of representatives of each Party or their designees, and with Māori in the case of New Zealand.

2. The functions of the Sub-Committee shall include:
 - (a) monitoring and reviewing the implementation and operation of Chapter 26 (Māori Trade and Economic Cooperation), Chapter 27 (Trade and Development), and provisions in other Chapters of this Agreement, where appropriate, relating to trade and development, Chapter 24 (Small and Medium-Sized Enterprises), and Chapter 25 (Trade and Gender Equality), and provisions in other Chapters relating to the objectives of and commitments in Chapter 25 (Trade and Gender Equality);
 - (b) making a recommendation or referring matters to the Joint Committee that the Sub-Committee considers appropriate, including for future cooperation set out in this Article;
 - (c) with respect to Chapter 26 (Māori Trade and Economic Cooperation):
 - (i) providing a forum to facilitate discussions on cooperation activities in Chapter 26 (Māori Trade and Economic Cooperation), and the exchange of information on the lessons learned through such activities;
 - (ii) cooperating with other subsidiary bodies established under this Agreement, as appropriate, on issues that may be relevant to Chapter 26 (Māori Trade and Economic Cooperation Chapter);
 - (iii) considering input from relevant experts or representatives of relevant organisations to Sub-Committee meetings on issues relevant to Chapter 26 (Māori Trade and Economic Cooperation);
 - (iv) committee functions are to be carried out in a manner consistent with Te Tiriti o Waitangi/The Treaty of Waitangi in the case of New Zealand, and in a manner sensitive to tikanga Māori;¹
 - (d) with respect to Chapter 27 (Trade and Development):

¹ “Tikanga Māori” refers to Māori protocols, customs, and normal practice.

- (i) mutually determining, facilitating and monitoring cooperative activities under Article 27.2 (Cooperation – Trade and Development), and discussing any relevant follow up actions;
 - (ii) sharing the outcomes of any monitoring conducted under Chapter 27 (Trade and Development);
 - (iii) cooperating with other subsidiary bodies established under this Agreement, as appropriate, to contribute to the advancement of trade and development outcomes under this Agreement; and
 - (iv) considering any recommendations received from the contact points established under Article 27.4 (Contact Points – Trade and Development);
- (e) with respect to Chapter 25 (Trade and Gender Equality),
- (i) determining, facilitating, and monitoring the cooperative activities described in Article 25.5 (Cooperation – Trade and Gender Equality) including those which build the evidence base for interventions that address the barriers that may exist for women in international trade. The activities shall be carried out with the inclusive participation of women;
 - (ii) sharing the outcomes of any analysis, research, or monitoring conducted under Chapter 25 (Trade and Gender Equality);
 - (iii) cooperating with other subsidiary bodies established under this Agreement, including through joint meetings or by inviting any member of a body to a meeting of the Sub-Committee as the Sub-Committee considers appropriate, on issues relating to gender equality or women’s economic empowerment, while avoiding duplication of other bodies;
 - (iv) facilitating communication with and the participation of civil society, workers, women business owners, and entrepreneurs, and, in the case of New Zealand, wāhine Māori,² in the activities of the Inclusive Trade Sub-Committee, and seeking advice from appropriately qualified experts and stakeholders; and
 - (v) encouraging a gender perspective through the integration of gender-related monitoring, considerations, and activities across the implementation of this Agreement, including

² For greater certainty, “wāhine Māori” has the meaning given in Article 25.1 (Māori Terminology – Trade and Gender Equality).

through cooperation with other subsidiary bodies established under this Agreement, where appropriate;

- (f) with respect to Chapter 24 (Small and Medium-Sized Enterprises), consider any recommendations received from the contact points established under Article 24.5 (SME Contact Points – Small and Medium-Sized Enterprises); and
 - (g) performing any other functions as the Parties may decide.
3. The Sub-Committee shall meet within one year of the date of entry into force of this Agreement, and thereafter as mutually agreed by the Parties. The Sub-Committee shall be co-chaired by representatives of each Party and may meet physically or virtually as mutually agreed.
 4. The Sub-Committee may, on agreement of the Parties, hold a meeting to consider issues arising out of, exclusively, Chapter 25 (Trade and Gender Equality) or Chapter 27 (Trade and Development). In this case, only the representatives of the Parties responsible for the implementation and operation of the relevant Chapter may attend the meeting.
 5. Any decisions or reports of the Sub-Committee shall be adopted by mutual agreement of the representative of the Parties.
 6. The Sub Committee shall report to the Joint Committee with respect to its activities under this Article.

Article 30.9 Sub-Committees

1. The following sub-committees are hereby established under the auspices of the Joint Committee:
 - (a) the Trade in Goods Sub-Committee, the functions of which are set out in Article 2.17 (Trade in Goods Sub-Committee – National Treatment and Market Access for Goods);
 - (b) the Environment and Climate Change Sub-Committee, the functions of which are set out in Article 22.20 (Institutional Arrangements – Environment);
 - (c) the Inclusive Trade Sub-Committee, the functions of which are set out in Article 30.8 (Inclusive Trade Sub-Committee);
 - (d) the Labour Sub-Committee, the functions of which are set out in Article 23.17 (Labour Sub-Committee – Trade and Labour);

- (e) the Sanitary and Phytosanitary Measures Sub-Committee, the functions of which are set out in Article 5.18 (Sanitary and Phytosanitary Measures Sub-Committee – Sanitary and Phytosanitary Measures); and
- (f) the Services and Investment Sub-Committee, the functions of which are set out in Article 9.14 (Services and Investment Sub-Committee – Cross-Border Trade in Services).

Article 30.10
Working Groups

1. The following working groups are hereby established under the auspices of the Joint Committee:
 - (a) the Intellectual Property Working Group, the functions of which are set out in Article 17.14 (Intellectual Property Working Group – Intellectual Property); and
 - (b) the Government Procurement Working Group, the functions of which are set out in Article 16.22 (Government Procurement Working Group – Government Procurement).
2. The following working group is hereby established under the auspices of the Sanitary and Phytosanitary Measures Sub-Committee:
 - (a) the Animal Welfare Working Group, the functions of which are set out in Article 6.5 (Animal Welfare Working Group – Animal Welfare).
3. The following working groups are hereby established under the auspices of the Services and Investment Sub-Committee:
 - (a) the Financial Services Working Group, the functions of which are set out in Article 11.16 (Institutional – Financial Services); and
 - (b) the Professional Services Working Group, the functions of which are set out in Article 9A.9 (Professional Services Working Group – Professional Services and Recognition of Professional Qualifications).
4. The following working groups are hereby established under the auspices of the Trade in Goods Sub-Committee:
 - (a) the Rules of Origin and Customs and Trade Facilitation Working Group, the functions of which are set out in Article 3.17 (Rules of

Origin and Customs and Trade Facilitation Working Group – Rules of Origin and Origin Procedures); and

- (b) the Wine and Distilled Spirits Working Group, the functions of which are set out in Section C (General Provisions – Wine and Distilled Spirits).

CHAPTER 31
DISPUTE SETTLEMENT

Article 31.1
Definitions

For the purposes of this Chapter, including Annex 31A (Rules of Procedure) and Annex 31B (Code of Conduct):

“ADR provider” means a provider of alternative dispute resolution (ADR) services, namely a provider of good offices, a conciliator, or a mediator who provides their services pursuant to Article 31.20 (Good Offices, Conciliation, and Mediation);

“approved person” means an individual who is:

- (a) an authorised representative of a Party designated in accordance with Rule 18 of the Rules of Procedure;
- (b) an arbitrator;
- (c) an assistant; or
- (d) an expert;

“arbitrator” means a member of a panel appointed in accordance with Article 31.7 (Composition of a Panel);

“assistant” means a person who, under the terms of appointment and under the direction of an arbitrator or ADR provider, conducts research or provides assistance to that arbitrator or ADR provider;

“candidate” means an individual who is requested to serve as an arbitrator under Article 31.7 (Composition of a Panel);

“Code of Conduct” means the code of conduct referred to in Article 31.23 (Rules of Procedure and Code of Conduct) and set out in Annex 31B (Code of Conduct);

“complaining Party” means the Party that requests consultations under Article 31.5 (Consultations);

“confidential information” means information designated as such by a Party;

“designated office” means the office designated in accordance with Article 31.17 (Administration of the Dispute Settlement Procedure);

“document” includes any written matter submitted, delivered, or issued in the course of the panel proceeding, whether in paper or electronic form;

“expert” means an individual or body providing technical information or advice in accordance with Rule 37 of the Rules of Procedure;

“family member” means the partner of an arbitrator or candidate; or a parent, child, grandparent, grandchild, sister, brother, aunt, uncle, niece, or nephew of the arbitrator or candidate or partner of the arbitrator or candidate including whole and half blood relatives and step relatives; or the partner of such an individual. A family member also includes any resident of an arbitrator’s or candidate’s household whom the arbitrator or candidate treats as a member of their family;

“information” means information, however recorded or stored, including information contained in a paper document, electronic file, or oral information;

“non-business day” means, with regard to a Party, Saturday, Sunday, and any other day officially designated by that Party as a public holiday and notified to the other Party’s designated office;

“panel” means a panel established under Article 31.6 (Establishment of a Panel);

“proceeding” means the proceeding of the panel, unless otherwise specified;

“responding Party” means the Party to which the request for consultations is made under Article 31.5 (Consultations);

“Rules of Procedure” means the rules of procedure referred to in Article 31.23 (Rules of Procedure and Code of Conduct) and set out in Annex 31A (Rules of Procedure); and

“staff” means, in respect of an arbitrator or ADR provider, natural persons under the direction and control of the arbitrator or ADR provider, other than assistants.

Article 31.2 Objective

The objective of this Chapter is to provide an effective, efficient, and transparent process for the settlement of disputes between the Parties concerning their rights and obligations under this Agreement.

Article 31.3 Cooperation

The Parties shall endeavour to agree on the interpretation and application of this Agreement, and shall make every attempt through cooperation, consultations, or

other means to arrive at a mutually satisfactory resolution of any matter that might affect its operation or application.

Article 31.4 **Scope**

1. Unless otherwise provided in this Agreement, this Chapter shall apply with respect to the avoidance or settlement of all disputes between the Parties regarding the interpretation or application of this Agreement wherever a Party considers that:
 - (a) an actual or proposed measure of the other Party is inconsistent with its obligations under this Agreement;
 - (b) the other Party has otherwise failed to carry out its obligations under this Agreement; or
 - (c) any benefit it could reasonably have expected to accrue to it under Chapter 2 (National Treatment and Market Access for Goods), Chapter 3 (Rules of Origin and Origin Procedures), Chapter 4 (Customs Procedures and Trade Facilitation), Chapter 9 (Cross-Border Trade in Services), or Chapter 16 (Government Procurement) is being nullified or impaired as a result of the application of any actual or proposed measure, whether or not that measure is consistent with this Agreement.
2. This Chapter shall apply subject to those special and additional provisions on dispute settlement contained in other Chapters of this Agreement.

Article 31.5 **Consultations**

1. Each Party shall accord adequate opportunity for consultations with respect to any matter referred to in Article 31.4 (Scope). Any differences shall, as far as possible, be settled by consultation between the Parties in good faith, with a view to reaching a mutually agreed solution.
2. A Party may request consultations pursuant to paragraph 1 by delivering a written request to the other Party, setting out the reasons for the request, including identification of the actual or proposed measure or other matter at issue and the legal basis for the complaint.
3. The responding Party shall reply to the request in writing within seven days after the date of its receipt and shall enter into consultations within a period of no more than:

- (a) 15 days after the date of receipt of the request for urgent matters; or
 - (b) 30 days after the date of receipt of the request for all other matters.
- 4. Unless the Parties agree otherwise, consultations shall be deemed concluded within:
 - (a) 30 days of the date of receipt of the request for consultations regarding urgent matters; or
 - (b) 60 days of the date of receipt of the request for consultations regarding all other matters.
- 5. The Parties shall make every effort to reach a mutually agreed solution of any matter through consultations. To this end, each Party shall:
 - (a) provide sufficient factual information to enable a full examination of how the actual or proposed measure or other matter subject to consultations might affect the operation or application of this Agreement;
 - (b) treat any information exchanged in the course of consultations which is designated by a Party as confidential or proprietary in nature, on the same basis as the Party providing the information; and
 - (c) endeavour to ensure the participation of personnel of their competent governmental authorities or other regulatory bodies who have responsibility for or expertise in the matter subject to the consultations.
- 6. Consultations may be held in person or by any technological means available to the Parties. If the consultations are held in person, they shall be held in the capital of the responding Party, unless the Parties agree otherwise.
- 7. Consultations, and in particular, positions taken by the Parties during consultations, shall be confidential and without prejudice to the rights of a Party in any further proceedings.
- 8. A Party may request the other Party to make available for the consultations personnel of its government agencies or other regulatory bodies who have expertise in the matter subject to consultations.

Article 31.6
Establishment of a Panel

1. The complaining Party may request the establishment of a panel to consider a dispute arising under this Agreement if:
 - (a) the responding Party does not reply to a request for, or enter into, consultations within the time period specified under paragraph 3 of Article 31.5 (Consultations);
 - (b) the Parties agree not to enter into consultations; or
 - (c) the Parties fail to resolve the dispute through consultations within the time period specified in paragraph 4 of Article 31.5 (Consultations).
2. The request for establishment of a panel shall be made in writing to the responding Party. In the request, the complaining Party shall set out the reasons for the request sufficient to present the problem clearly, including by identifying:
 - (a) the specific measure at issue;
 - (b) the legal basis for the complaint, including the provisions of this Agreement alleged to have been breached;
 - (c) any other relevant provisions;
 - (d) whether there is a claim for nullification and impairment; and
 - (e) the factual basis for the complaint.
3. Notwithstanding paragraphs 1 and 2, a panel cannot be established to review a proposed measure.

Article 31.7
Composition of a Panel

1. The panel shall be composed of three arbitrators.
2. Each Party shall appoint an arbitrator within 15 days of the receipt of the request to establish a panel, and shall at the same time nominate up to three candidates to serve as the third arbitrator who shall be the chair of the panel.
3. The Parties shall appoint by common agreement the chair within 30 days of the receipt of the request to establish a panel, taking into account the candidates nominated pursuant to paragraph 2.

4. The chair shall not be a national of, nor have his or her usual place of residence in, nor be employed by, a Party.
5. If all three members of the panel have not been appointed in accordance with paragraphs 2 and 3 within 30 days of receipt of the request to establish a panel, a Party may request the Secretary-General of the Permanent Court of Arbitration to make the remaining appointments within a further period of 15 days. Any lists of nominees which were provided under paragraph 2 shall also be provided to the Secretary-General of the Permanent Court of Arbitration, and may be used in making the required appointments.
6. The date of establishment of the panel shall be the date on which the last arbitrator is appointed.
7. Where the original panel is reconvened for the purposes of Article 31.13 (Compliance with the Final Report), Article 31.14 (Compliance Review), Article 31.15 (Temporary Remedies in Case of Non-Compliance), or Article 31.16 (Compliance Review After the Adoption of Temporary Remedies), the panel may comprise only the chair of the original panel if the Parties so agree.

Article 31.8 Qualifications of Arbitrators

All arbitrators shall:

- (a) have demonstrated expertise or experience in law, international trade, other matters covered by this Agreement, or the resolution of disputes arising under international trade agreements;
- (b) be independent of, and not be affiliated with or take instructions from, a Party;
- (c) serve in their individual capacities and not take instructions from any organisation or government with regards to matters related to the dispute; and
- (d) comply with the Code of Conduct.

Article 31.9 Functions of a Panel

1. The function of a panel established pursuant to Article 31.6 (Establishment of a Panel) and Article 31.7 (Composition of a Panel) is to make an objective assessment of the matter before it, including an examination of the facts of the case and the applicability of and conformity with this Agreement, and to

make the findings and determinations as are called for in its terms of reference and necessary for the resolution of the dispute.

2. A panel shall be established, perform its functions, and conduct its proceedings in a manner consistent with this Agreement and the Rules of Procedure.
3. A panel shall take its decisions by consensus. If a panel is unable to reach consensus it may take its decisions by majority vote. A panel shall not disclose which arbitrators are associated with majority or minority opinions.

Article 31.10 Terms of Reference of a Panel

1. Unless the Parties agree otherwise within 20 days of the date of establishment of a panel, the terms of reference of the panel shall be to:
 - (a) examine, in light of the relevant provisions of this Agreement, the matter referred to in the request for the establishment of a panel under Article 31.6 (Establishment of a Panel);
 - (b) make findings and determinations, together with the reasons therefor; and
 - (c) issue a written report in accordance with Article 31.12 (Reports of a Panel).
2. If the Parties agree on other terms of reference, they shall notify the agreed terms of reference to the panel within the time period specified in paragraph 1.

Article 31.11 Rules of Interpretation of a Panel

1. The panel shall interpret this Agreement in accordance with the customary rules of treaty interpretation of public international law, including those codified in the *Vienna Convention on the Law of Treaties* done at Vienna on 23 May 1969. The panel shall also consider relevant interpretations in panel and Appellate Body reports adopted by the Dispute Settlement Body of the WTO.
2. The findings and determinations of the panel cannot add to or diminish the rights and obligations provided in this Agreement.

Article 31.12
Reports of a Panel

1. The reports of the panel shall be drafted without the presence of the Parties.
2. The panel shall base its reports on the relevant provisions of this Agreement, the submissions and arguments of the Parties, and on any information or advice it has obtained in accordance with Rule 37 of the Rules of Procedure.
3. The panel shall present to the Parties its initial report within 130 days of the date of establishment of the panel, or in cases of urgency, within 70 days of the date of establishment of the panel.
4. The initial report shall contain:
 - (a) findings of fact;
 - (b) the determination of the panel as to whether:
 - (i) the measure at issue is inconsistent with obligations under this Agreement;
 - (ii) a Party has otherwise failed to carry out its obligations under this Agreement; or
 - (iii) a Party's measure is causing nullification or impairment;
 - (c) any other determination requested in the terms of reference; and
 - (d) the reasons for the findings and determinations.
5. In exceptional cases, if the panel considers that it cannot present its initial report within the time period specified in paragraph 3, it shall inform the Parties in writing of the reasons for the delay together with an estimate of the period within which it will issue its report. The panel shall not exceed an additional period of 30 days.
6. A Party may submit written comments on the initial report to the panel within 16 days of receiving the initial report.
7. After considering any written comments from the Parties, the panel may modify its report and make any further examination it considers appropriate.
8. The panel shall present its final report to the Parties, which shall include any dissenting opinion, within 30 days of the date of presentation of the interim report.

9. If in its final report the panel finds that a Party's measure is inconsistent with this Agreement, or is causing nullification or impairment without being inconsistent with this Agreement, it shall include in its findings and determinations a requirement to remove the inconsistency or, in the latter case, to make a mutually satisfactory adjustment in respect of the nullification or impairment.¹
10. The final report of the panel shall be final and binding on the Parties.

Article 31.13 **Compliance with the Final Report**

1. The responding Party shall take any measure necessary to comply promptly and in good faith with the final report pursuant to Article 31.12 (Reports of a Panel).
2. Where it is not practicable to comply immediately, the responding Party shall, within 30 days of the date of issuance of the final report, notify the complaining Party of the length of the reasonable period of time it requires to comply with the final report. The Parties shall endeavour to agree on the length of the reasonable period of time.
3. If the Parties are unable to agree on the reasonable period of time within 30 days of the date of issuance of the final report, the complaining Party may request the original panel² to determine the length of the reasonable period of time.
4. The panel shall notify its decision, together with the reasons therefor, to the Parties within 40 days of the date of the request.
5. The reasonable period of time, where determined by the panel, shall not exceed 15 months from the date of issuance of the final report to the Parties. However, that time may be shorter, depending upon the particular circumstances of the dispute. The length of the reasonable period of time may be extended by mutual agreement of the Parties.

Article 31.14 **Compliance Review**

1. The responding Party shall, no later than the date of expiry of the reasonable period of time determined pursuant to Article 31.13 (Compliance with the

¹ A Party shall not be obliged to withdraw the measure that the panel finds is causing the nullification or impairment.

² For greater certainty, references in this Chapter to the original panel shall include any replacement arbitrators that have been designated pursuant to Part XIV of the Rules of Procedure.

Final Report), notify the complaining Party of any measures taken to comply with the final report.

2. Where there is disagreement as to the existence or consistency with this Agreement of measures taken to comply with the final report, the complaining Party may request, no later than 20 days after the responding Party's notification under paragraph 1, the original panel to examine the matter.
3. The request referred to in paragraph 2 shall identify the issues with any measures taken to comply and the legal basis for the complaint, including, where relevant, the provisions of this Agreement alleged to have been breached and to be addressed by the panel, sufficient to present the problem clearly.
4. The panel shall provide its compliance report to the Parties no later than 90 days after the date of referral of the matter.
5. In exceptional cases, if the panel considers that it cannot provide its compliance report within the time period specified in paragraph 4, it shall inform the Parties in writing of the reasons for the delay together with an estimate of when it will issue its report. The panel shall not exceed an additional period of 30 days.

Article 31.15

Temporary Remedies in Case of Non-Compliance

1. If:
 - (a) the responding Party fails to notify any measure taken to comply with the final report no later than the date of expiry of the reasonable period of time determined pursuant to Article 31.13 (Compliance with the Final Report);
 - (b) the responding Party notifies the complaining Party in writing that it does not intend to comply with the final report, or that it is impracticable to do so within the reasonable period of time determined pursuant to Article 31.13 (Compliance with the Final Report); or
 - (c) the panel finds, pursuant to Article 31.14 (Compliance Review), that compliance with the final report has not been achieved or that the measure taken to comply is inconsistent with this Agreement,

the responding Party shall, if requested by the complaining Party, enter into consultations with the complaining Party with a view to agreeing on mutually acceptable compensation.

2. If, in any of the circumstances set out in subparagraphs 1(a) to 1(c), the complaining Party chooses not to request consultations or the Parties do not agree on compensation within 20 days of entering into consultations on compensation, the complaining Party may notify the responding Party in writing that it intends to suspend the application of concessions or other obligations under this Agreement.
3. A notification made pursuant to paragraph 2 shall specify the level of intended suspension of concessions or other obligations, which shall be equivalent to the level of nullification or impairment that is caused by the failure of the responding Party to comply with the final report.
4. In considering what concessions or other obligations to suspend under paragraph 2, the complaining Party shall apply the following principles and procedures:
 - (a) the general principle is that the complaining Party should first seek to suspend concessions or other obligations in the same sector or sectors as that in which the panel has found an inconsistency with this Agreement or to have caused nullification or impairment;
 - (b) if it considers that it is not practicable or effective to suspend concessions or other obligations in the same sector or sectors, it may seek to suspend concessions or other obligations in other sectors. In the written notice referred to in paragraph 2, the complaining Party shall indicate the reasons on which its decision to suspend concessions or other obligations in a different sector is based; and
 - (c) it shall only suspend concessions or other obligations that are subject to dispute settlement in accordance with Article 31.4 (Scope).
5. The complaining Party shall have the right to implement the suspension of concessions or other obligations 20 days after the date on which it provides notice under paragraph 2, unless the responding Party has requested the original panel to examine the matter pursuant to paragraphs 6 and 7.
6. If the responding Party considers that the intended level of suspension of concessions or other obligations is not equivalent to the nullification or impairment or that the complaining Party has failed to follow the principles and procedures set out in paragraph 4, it may request in writing, no later than 10 days after the date of receipt of the notification referred to in paragraph 2, the original panel to examine the matter. The panel shall notify its decision to the Parties no later than 90 days after the date of the request. In exceptional cases, if the panel considers that it cannot notify its decision within 90 days, it shall inform the Parties in writing of the reasons for the delay together with an estimate of when it will issue its decision. The panel shall not exceed an additional period of 30 days. Concessions or other obligations shall not be

suspended until the panel has notified its decision. Any suspension of concessions or other obligations shall be consistent with the panel's decision.

7. The panel, acting pursuant to paragraph 6, shall not examine the nature of the concessions or other obligations to be suspended, but shall determine whether the level of that suspension is equivalent to the level of nullification or impairment. The panel may also determine if the proposed suspension of concessions or other obligations is allowed under this Agreement. However, if the matter referred pursuant to paragraph 6 includes a claim that the principles and procedures set forth in paragraph 4 have not been followed, the panel shall examine that claim.
8. Any compensation or suspension of concessions or other obligations shall be temporary and shall only be applied until such time as the responding Party is found, pursuant to Article 31.16 (Compliance Review After the Adoption of Temporary Remedies), to have complied with the final report, or until the Parties have reached a mutually agreed solution. None of these measures is preferred to full compliance with the final report.

Article 31.16

Compliance Review After the Adoption of Temporary Remedies

1. On notification by the responding Party to the complaining Party of the measures taken to comply with the final report and the complaining Party confirming, within 30 days of the notification, that the measures taken achieve compliance:
 - (a) in a situation where the right to suspend concessions or other obligations has been exercised by the complaining Party in accordance with Article 31.15 (Temporary Remedies in Case of Non-Compliance), the complaining Party shall terminate the suspension of concessions or other obligations no later than 30 days after the date the complaining Party confirms it agrees that the final report has been complied with; or
 - (b) in a situation where mutually acceptable compensation has been agreed, the responding Party shall terminate the application of that compensation no later than 30 days after the date the complaining Party confirms it agrees that the final report has been complied with.
2. If the Parties do not reach an agreement on whether the measures notified in accordance with paragraph 1 achieve compliance with the final report or are consistent with this Agreement within 30 days of the date of notification by the responding Party of the measures taken to comply with the report, a Party may request in writing the original panel to examine the matter.

3. The panel shall notify its decision to the Parties within 90 days of the date of the request. In exceptional cases, if the panel considers that it cannot notify its decision within this timeframe, it shall inform the Parties in writing of the reasons for the delay together with an estimate of when it will issue its decision. The panel shall not exceed a further period of 30 days.
4. If the panel decides that the measures notified in accordance with paragraph 1 achieve compliance with the final report or are consistent with this Agreement, the suspension of concessions or other obligations, or the application of the compensation, shall be terminated no later than 30 days after the date of the decision. If the panel decides that the measures notified in accordance with paragraph 1 do not achieve compliance with the final report or are inconsistent with this Agreement, the suspension of concessions or other obligations, or the application of the compensation, may continue. Where relevant, the level of suspension of concessions or other obligations, or of the compensation, shall be adapted in light of the decision of the panel.

Article 31.17
Administration of the Dispute Settlement Procedure

1. Each Party shall:
 - (a) designate an office that shall be the Party's point of contact, and which shall be responsible for providing administrative assistance to panels established under Article 31.6 (Establishment of a Panel); and
 - (b) notify the other Party of the location of its designated office by the date of entry into force of this Agreement.
2. Notwithstanding paragraph 1, the Parties may agree to jointly entrust an external body with providing support for certain administrative tasks for the dispute settlement procedure under this Chapter.

Article 31.18
Choice of Forum

1. Subject to paragraph 3, this Chapter is without prejudice to the rights of the Parties to have recourse to dispute settlement procedures available under any other international agreement to which both Parties are party, including the WTO Agreement.
2. If a dispute regarding the same matter arises under this Agreement and under another international agreement to which both Parties are party, the complaining Party may select the forum in which to settle the dispute.

3. Once a Party has selected the forum and initiated dispute settlement proceedings under this Chapter or under the other international agreement with respect to the particular matter referred to in paragraph 2, that Party shall not initiate dispute settlement proceedings in another forum with respect to that matter unless the forum selected first fails to make findings on the issues in dispute for jurisdictional or procedural reasons.
4. For the purposes of paragraph 3, the complaining Party shall be deemed to have selected the forum when it has requested the establishment of a panel under this Agreement, or the other international agreement or, where panel procedures are not provided for, when a Party commences a dispute under the dispute settlement procedures in the relevant international agreement.

Article 31.19
Cases of Urgency

1. Cases of urgency means those cases which concern goods that rapidly lose their quality or commercial value in a short period of time.
2. If the Parties disagree on whether a dispute concerns a case of urgency, on the request of a Party, the panel shall decide, within 15 days of the request, whether a dispute concerns a case of urgency.

Article 31.20
Good Offices, Conciliation, and Mediation

1. The Parties may at any time agree to voluntarily undertake good offices, conciliation, or mediation. These procedures may begin at any time³ and may be terminated at any time by a Party.
2. If the Parties agree, procedures for good offices, conciliation, or mediation may continue while the dispute proceeds for resolution before a panel.
3. Procedures that involve good offices, conciliation, or mediation and in particular positions taken by the Parties during these procedures shall be confidential and without prejudice to the rights of a Party in any further or other proceedings.

Article 31.21
Mutually Agreed Solution

1. The Parties may reach a mutually agreed solution at any time with respect to any dispute referred to in Article 31.4 (Scope).

³ For greater certainty, this includes both before, during, and after a request for consultations is made pursuant to Article 31.5 (Consultations).

2. No later than the date of expiry of the agreed time period, the implementing Party shall inform the other Party in writing of any measures taken to implement the mutually agreed solution.

Article 31.22
Suspension and Termination of Proceedings

1. On the joint request of the Parties, the panel shall suspend the proceedings at any time for a period agreed by the Parties not exceeding 18 consecutive months from the date of that agreement. In the event of that suspension, the relevant time periods shall be extended by the time period for which the panel proceedings were suspended.
2. The panel shall resume the proceedings at any time on the joint request of the Parties or at the end of the agreed suspension period on the written request of a Party. The request shall be notified to the panel, as well as to the other Party, where applicable.
3. If the panel proceedings have been suspended for more than 18 consecutive months, the authority of the panel shall lapse and the panel proceedings shall be terminated, unless the Parties agree otherwise.
4. The Parties may agree at any time to terminate the panel proceedings. The Parties shall jointly notify that agreement to the panel.

Article 31.23
Rules of Procedure and Code of Conduct

The proceedings provided for in this Chapter shall be conducted in accordance with the Rules of Procedure and the Code of Conduct, unless the Parties agree otherwise.

Article 31.24
Time Periods

Any time period referred to in this Chapter, the Rules of Procedure, or the Code of Conduct may be modified for a dispute by agreement of the Parties. The panel may at any time propose to the Parties to modify any time period, stating the reasons for the proposal.

Article 31.25
Expenses

Each Party shall bear the cost of its own participation in the proceeding. Remuneration and payment of expenses will be in accordance with the Rules of Procedure.

ANNEX 31A

RULES OF PROCEDURE

I. General Provision

1. In the event of an inconsistency between these Rules of Procedure and any provisions in Chapter 31 (Dispute Settlement), the provisions of Chapter 31 (Dispute Settlement) shall prevail to the extent of the inconsistency.

II. Notifications

2. Any written submission, request, notice, or other document in a proceeding transmitted by:
 - (a) the panel shall be sent to both Parties at the same time;
 - (b) a Party to the panel shall be copied to the other Party at the same time; and
 - (c) a Party to the other Party shall be copied to the panel at the same time.
3. The notification to a Party of any document under Chapter 31 (Dispute Settlement), these Rules of Procedure or the Code of Conduct shall be addressed to that Party's designated office.
4. Any notification referred to under Rules 2 and 3 shall be made by e-mail or, where appropriate, any other means of telecommunication that provides a record of its sending. Unless proven otherwise, an e-mail message shall be deemed to be received on the same date of its sending. The date of sending shall be determined according to the time zone in the capital city of the sending Party.
5. If the last day for delivery of a document falls on a non-business day of a Party, or on any other day on which the offices of the Government of a Party are officially or by force majeure closed, the document may be delivered on the next business day.
6. Minor errors of a clerical nature in any written submission, request, notice, or other document related to the proceeding may be corrected by delivering a new document clearly indicating the changes. Any such correction shall not affect the timetable for the proceeding. Any disagreement regarding whether or not the correction is of a clerical nature shall be resolved by the panel after consulting the Parties.

III. Organisational Meeting

7. Unless the Parties agree otherwise, they shall meet with the panel within seven days of the establishment of the panel in order to determine such matters that the Parties or the panel deem appropriate, including:
 - (a) the remuneration and expenses that shall be paid to the arbitrators and their assistants, in accordance with Part XV (Remuneration and Payment of Expenses) below; and
 - (b) the timetable for the proceeding, setting forth inter alia precise dates for the filing of submissions and the date of the oral hearing.
8. Unless the Parties agree otherwise, this meeting shall not be required to be in person and can be conducted by any means, including video-conference, tele-conference, or computer links.

IV. Timetable

9. Unless otherwise agreed by the Parties, the panel may, in consultation with the Parties, modify any time period established pursuant to these Rules of Procedure and make such other procedural or administrative adjustments as may be required in the proceeding.

V. Written Submissions

10. Subject to Rule 7(b), the complaining Party shall deliver its initial written submission to the panel no later than 20 days after the establishment of the panel. The responding Party shall deliver its written counter-submission no later than 28 days after the date of receipt of the initial written submission.
11. With the agreement of the panel, within 10 days of the conclusion of a hearing, each Party may deliver to the panel and the other Party a supplementary written submission responding to any matter that arose during the hearing.

VI. Operation of the Panel

12. The chair of the panel shall preside at all of its meetings. The panel may delegate to the chair authority to make administrative and procedural decisions.
13. Except as otherwise provided in these Rules of Procedure, the panel may conduct its activities by any means, including e-mail, telephone, video-conference, facsimile transmissions, or computer links.

14. The panel's deliberations shall be confidential. Only arbitrators may take part in the deliberations of the panel, but the panel may permit assistants or designated note-takers to be present during such deliberations.
15. The drafting of any report or decision shall remain the exclusive responsibility of the panel and must not be delegated.

VII. Hearings

16. In accordance with Rule 7, the chair shall fix the time of the hearing in consultation with the Parties and other members of the Panel. The chair shall notify the Parties in writing of the details of the hearing including the date, time, and location.¹ Unless a Party disagrees, the Panel may decide not to convene a hearing.
17. Unless the Parties agree otherwise, the hearing shall be hosted by the responding Party. The responding Party shall be responsible for the logistical administration of the hearing, in particular the organisation of the venue, unless otherwise agreed.
18. No later than five days before the date of a hearing, each Party shall deliver to the panel and the other Party a list of the names of their representatives, advisers, or other delegates who will be attending the hearing.
19. The panel shall conduct the hearing in the following manner, setting time limits to ensure that it affords comparable time to the complaining Party and responding Party:

Argument:

- (a) Opening oral statement and argument of the complaining Party; and
- (b) Opening oral statement and argument of the responding Party;

Rebuttal Argument:

- (a) Reply of the complaining Party; and
- (b) Counter-reply of the responding Party;

Closing statement:

- (a) Closing oral statement of the complaining Party; and

¹ For greater certainty, hearings may be held in person or by virtual means.

- (b) Closing oral statement of the responding Party.
20. Each Party shall make available to the panel and to the other Party written versions of their oral statements within 10 days of the conclusion of the hearing.
 21. The panel may direct questions to a Party at any time during the hearing. The panel may request, on its own initiative or at the request of a Party, that a Party make available documents or other information relevant to the dispute that are within its control or it is able to obtain by reasonable means, and may draw adverse inferences from a failure to comply with such request.
 22. The panel shall arrange for a transcript of the hearing to be prepared and delivered to the Parties as soon as possible after the hearing. A Party may comment on the transcript and the panel may consider those comments.
 23. The panel may convene additional hearings if the Parties so agree.
 24. All arbitrators shall be present at all hearings.² If a replacement arbitrator has been selected after a hearing has occurred but before the panel's report is published, the panel may hold a new hearing if a Party requests, or if the panel considers a new hearing to be appropriate.
 25. Unless the Parties agree otherwise, all hearings of the panel shall be open for the public to observe,³ except that the panel shall close the hearing for the duration of any discussion of confidential information. Attendance in the hearing room shall be limited to approved persons.

VIII. Questions of the Panel

26. The panel may at any time during the proceeding address questions in writing to a Party or both Parties. In the event that the panel addresses questions to one Party only, the panel shall provide a copy of the written questions to the other Party.
27. A Party to whom the panel addresses questions shall deliver a copy of any reply to the other Party and to the panel in accordance with the timetable established by the panel. The other Party shall be given the opportunity to provide comments on the reply.

² Except where, in accordance with paragraph 7 of Article 31.7 (Composition of a Panel), a panel comprises only of the chair of the original panel.

³ The expression "open for the public to observe" does not mean physical presence at the hearing. To facilitate public observation of a hearing, that hearing may be transmitted electronically to the public at the time of the hearing or at a later date.

IX. No *Ex Parte* Communications

28. The panel shall not meet or contact a Party in the absence of the other Party.
29. Neither Party shall meet or contact any arbitrator in relation to the dispute in the absence of the other Party.
30. No arbitrator shall discuss any aspect of the subject matter of the proceeding with a Party in the absence of the other Party or the other arbitrators.

X. Amicus Curiae Submissions

31. The panel shall have the authority to accept and consider amicus curiae submissions from interested persons and non-governmental entities, unless the Parties agree otherwise.
32. Any such submissions shall:
 - (a) be made within 14 days of the provision of public notice pursuant to Rule 36;
 - (b) be concise and in no case longer than 15 typed pages, including any annexes; and
 - (c) be directly relevant to the factual or legal issues under consideration by the panel.
33. The submission shall contain a description of the person, whether natural or legal, making the submission, including their nationality or place of establishment, the nature of their activities and the source of their financing, and specify the nature of their interest in the panel proceeding.
34. The panel shall promptly provide to the Parties for comment copies of any amicus curiae submissions it receives. Comments of a Party must be submitted to the panel within 10 days of receiving a copy of an amicus curiae submission from the panel.
35. The panel shall list in its report all the amicus curiae submissions that it has received but shall not be obliged to address the factual or legal arguments made in such submissions. The panel shall take into account any comments made by a Party pursuant to Rule 34.
36. To facilitate the submission of amicus curiae submissions, each Party shall, within five days of the date of the organisational meeting, provide public notice of:
 - (a) the establishment of the panel;

- (b) the opportunity for interested persons and non-governmental entities to submit amicus curiae submissions; and
- (c) the procedures and requirements for making such submissions, consistent with Rule 32.

XI. Technical Advice

- 37. On the request of a Party, or on its own initiative, the panel may seek information or technical advice from any expert that it deems appropriate. Any information or technical advice so obtained shall be submitted to the Parties for comment. Where the panel takes the information or technical advice into account in the preparation of its report, it shall also take into account any comments by the Parties on the information or technical advice.
- 38. The panel shall consult the Parties to determine whether the information or technical advice should be sought, and from which expert it should be sought.
- 39. A Party may, after consulting with the other Party, designate a report obtained under Rule 37, or any part of it, as confidential information.
- 40. Any expert selected under Rule 37 shall be subject to the provisions of Section H (Responsibilities of Experts, Assistants, Staff, and ADR Providers) of the Code of Conduct.

XII. Treatment of Confidential Information

- 41. Rules 42 to 45 and Appendix 31A-a (Confidential Information) shall apply to confidential information that a Party submits during consultations, proceedings, or procedures that involve good offices, conciliation, or mediation.
- 42. Each Party and its approved persons shall treat as confidential the information submitted by the other Party that the submitting Party has designated as confidential information. Each Party shall maintain the confidentiality of the panel's hearings to the extent that the panel holds the hearing in closed session under Rule 25.
- 43. After consulting the Parties, the panel may modify or waive any part of the procedures set out in Appendix 31A-a (Confidential Information) or establish additional procedures that it considers necessary to protect confidential information.
- 44. Where a Party submits a confidential version of its written submissions to the panel, it shall also, on the request of the other Party, provide a non-

confidential summary of the information contained in its submissions that could be disclosed to the public within 15 days of the conclusion of the hearing.

45. Nothing in these rules shall preclude a Party from disclosing statements of its own positions to the public.

XIII. Public Release of Documents

46. Subject to the protection of confidential information:
- (a) a Party making a request pursuant to Article 31.5 (Consultations) or Article 31.6 (Establishment of a Panel) shall release a copy of the request to the public within seven days of making that request;
 - (b) each Party shall make its best efforts to release to the public any written submissions, written versions of oral statements, and written responses to requests or questions from the panel, as soon as possible after such documents are submitted to the panel and, if not already released, shall do so by the time the final report is issued to the Parties; and
 - (c) each Party shall release a copy of the final report to the public within 15 days after it is issued to the Parties.
47. No Party shall publicly disclose the contents of an interim report presented to the Parties pursuant to Article 31.12 (Reports of a Panel) or the contents of any comments made on an interim report.

XIV. Replacement of Arbitrators

48. If an arbitrator withdraws or becomes unable to act, they shall notify the Parties and a replacement shall be appointed in accordance with Article 31.7 (Composition of a Panel). The replacement arbitrator shall have all the powers and duties of the original arbitrator.
49. The notification in Rule 48 shall be sent to the Parties' designated offices.
50. If a Party considers that an arbitrator should be replaced because they do not comply with the requirements of the Code of Conduct, that Party shall notify the other Party within seven days of the day it obtained sufficient evidence of the arbitrator's alleged failure to comply with the requirements of the Code of Conduct.
51. The Parties shall inform the arbitrator of the alleged failure and may request the arbitrator to take steps to rectify the failure. If the Parties agree, they may

remove the arbitrator and select a new arbitrator in accordance with Article 31.7 (Composition of a Panel).

52. If the Parties fail to agree on the need to replace an arbitrator other than the chair of the panel, a Party may refer this matter to the chair of the panel, whose decision shall be final. If the chair finds that the arbitrator does not comply with the requirements of the Code of Conduct, the new arbitrator shall be appointed in accordance with Article 31.7 (Composition of a Panel).
53. If the Parties fail to agree on the need to replace the chair of the panel, a Party may refer the matter to the Secretary-General of the Permanent Court of Arbitration, whose decision shall be final. If the Secretary-General of the Permanent Court of Arbitration finds that the chair does not comply with the requirements of the Code of Conduct, the new chair shall be appointed in accordance with Article 31.7 (Composition of a Panel).
54. The proceeding shall be suspended for the period of time taken to carry out the procedures in Rules 48 to 53.

XV. Remuneration and Payment of Expenses

55. The remuneration and expenses of the arbitrators and their assistants shall be borne by the Parties in equal share.
56. Unless the Parties agree otherwise, remuneration for arbitrators shall be paid at the rate for non-governmental panellists used by the WTO on the date a Party makes a written request for the establishment of a panel under Article 31.6 (Establishment of a Panel).
57. Unless the Parties agree otherwise, the total remuneration for each arbitrator's assistant or assistants shall not exceed 50 per cent of the remuneration of that arbitrator.
58. Unless the Parties agree otherwise, expenses shall be paid at the Daily Subsistence Allowance rate for the location of the hearing established by the United Nations International Civil Service Commission on the date a Party makes a written request for the establishment of a panel under Article 31.6 (Establishment of a Panel).
59. Each arbitrator shall keep a record and render a final account to the Parties of all time devoted to and expenses incurred in connection with the proceeding, as well as the time and expenses of their assistants. The panel shall keep a record and render a final account to the Parties of its administrative expenses.
60. If the panel seeks information or technical advice pursuant to Part XI (Technical Advice), the amount and details of the remuneration and expenses an expert is to receive shall be determined by the Parties and shall be borne

by the Parties in equal share. Experts shall keep a record and render a final account to the Parties of all time devoted to and expenses incurred in connection with the proceeding.

61. If the Parties agree to undertake procedures listed under Article 31.20 (Good Offices, Conciliation, and Mediation), the amount and details of the remuneration and expenses an ADR provider is to receive shall be determined by the Parties and shall be borne by the Parties in equal share. ADR providers shall keep a record and render a final account to the Parties of all time devoted to and expenses incurred in connection with the procedures.
62. In case of resignation or removal of an arbitrator, assistant, expert, or ADR provider, or if the Parties reach a mutually agreed solution, the Parties will make payment of the remuneration and expenses owed, using resources provided equally by the Parties, on submission of a final account, following the procedures in Rule 59, 60, or 61, as applicable.

XVI. Time Periods

63. Where, by reason of the operation of Rule 5, the Parties receive the same document on a different date, the calculation of any time period which is dependent on the date of receipt shall be from the date the last Party received the document.

APPENDIX 31A-a

CONFIDENTIAL INFORMATION

1. An approved person shall take all necessary precautions to safeguard confidential information when a document containing the confidential information is in use or being stored. Each approved person must sign and submit to the panel the Declaration of Non-Disclosure set out in Appendix 31A-b (Declaration of Non-Disclosure).
2. Only approved persons may view or hear confidential information. No approved person who views or hears confidential information may disclose it, or allow it to be disclosed, to any individual other than another approved person.
3. An approved person who views or hears confidential information shall only use that information for the purposes of the proceeding.
4. The panel shall not disclose confidential information in its report, but may state conclusions drawn from that information in a way that does not disclose the confidential information.

APPENDIX 31A-b

DECLARATION OF NON-DISCLOSURE

1. I acknowledge having received a copy of the Rules of Procedure, which include rules governing the treatment of confidential information.
2. I acknowledge having read and understood the Rules of Procedure.
3. I agree to be bound by, and to adhere to, the Rules of Procedure and, accordingly, without limitation, to treat as confidential all confidential information that I may view or hear in accordance with the Rules of Procedure and to use that information solely for the purposes of the panel proceeding.

Declared on this ___ day of ____, 20__.

By:

Signature _____

Name _____

ANNEX 31B

CODE OF CONDUCT

Section A Provision of Code of Conduct

1. The Parties shall provide this Code of Conduct and the Initial Disclosure Statement set out in Appendix 31B-a (Initial Disclosure Statement) to a candidate when they are requested to serve as an arbitrator under Article 31.7 (Composition of a Panel), an expert when they are requested to provide information or technical advice under Rule 38 of the Rules of Procedure, and an ADR provider when they are requested to provide their services under Article 31.20 (Good Offices, Conciliation, and Mediation).

Section B Governing Principles

2. In order to preserve the integrity and impartiality of the dispute settlement process, each candidate and arbitrator shall:
 - (a) avoid impropriety or the appearance of impropriety;
 - (b) be independent and impartial;
 - (c) avoid direct or indirect conflicts of interest; and
 - (d) observe high standards of conduct.

Section C Disclosure Obligations

3. Prior to confirmation of their appointment as an arbitrator in a dispute under this Agreement, a candidate requested to serve as an arbitrator shall disclose any interest, relationship, or matter that is likely to affect their independence or impartiality or that might reasonably create an appearance of impropriety or bias in the proceeding. To this end, a candidate shall make all reasonable efforts to become aware of any such interests, relationships, and matters.
4. Without limiting paragraph 3, candidates shall disclose, at a minimum, the following interests, relationships, and matters:
 - (a) any financial interest of the candidate in:
 - (i) the proceeding or its outcome; and

- (ii) an administrative proceeding, domestic judicial proceeding, or international dispute settlement proceeding that involves issues that may be decided in the proceeding for which the candidate is under consideration;
 - (b) any financial interest of the candidate's employer, business partner, business associate, or family member in:
 - (i) the proceeding or in its outcome; and
 - (ii) an administrative proceeding, domestic judicial proceeding, or international dispute settlement proceeding that involves issues that may be decided in the proceeding for which the candidate is under consideration;
 - (c) any past or existing financial, business, professional, family, or social relationship with any interested parties in the proceeding, or their counsel, or any such relationship involving a candidate's employer, business partner, business associate, or family member; and
 - (d) public advocacy or legal or other representation concerning an issue in dispute in the proceeding or involving the same matters.
5. A candidate shall communicate matters concerning actual or potential violations of this Code of Conduct for consideration by the Parties by submitting the Initial Disclosure Statement to the Parties' designated offices no later than five days after they have been contacted to serve as an arbitrator.
 6. Once appointed, an arbitrator shall continue to make all reasonable efforts to become aware of any interests, relationships, or matters referred to in paragraph 4 and shall disclose them promptly, in writing, to the Parties for their consideration. The obligation to disclose is a continuing obligation, which requires an arbitrator to disclose any such interests, relationships, and matters that may arise during any stages of the proceeding.
 7. In the event of any uncertainty regarding whether an interest, relationship, or matter must be disclosed under paragraphs 3 to 6, a candidate or arbitrator should err in favour of disclosure.

Section D
Performance of Duties

8. Once appointed, an arbitrator shall be available to perform and shall perform their duties thoroughly and expeditiously throughout the course of the proceeding, and with fairness and diligence.

9. An arbitrator shall consider only those issues raised in the proceeding and necessary to make a decision and shall not delegate the duty to decide to any other person.
10. An arbitrator shall take all appropriate steps to ensure that their assistants and staff are aware of this Code of Conduct and comply with paragraph 24 of Section H (Responsibilities of Experts, Assistants, Staff, and ADR Providers).
11. An arbitrator shall not engage in *ex parte* contact concerning the proceeding.
12. A candidate or arbitrator shall not communicate matters concerning actual or potential violations of this Code of Conduct, unless the communication is to the Parties or is necessary to ascertain whether that candidate or arbitrator has violated or may violate the Code of Conduct.

Section E
Independence and Impartiality of Arbitrators

13. An arbitrator shall be independent and impartial. An arbitrator shall act in a fair manner and shall avoid creating an appearance of impropriety or an apprehension of bias.
14. An arbitrator shall not be influenced by self-interest, outside pressure, political considerations, public clamour, or loyalty to a Party.
15. An arbitrator shall not, directly or indirectly, incur any obligation or accept any benefit that would in any way interfere, or appear to interfere, with the proper performance of their duties.
16. An arbitrator shall not use their position on the panel to advance any personal or private interests. An arbitrator shall avoid actions that may create the impression that others are in a special position to influence them. An arbitrator shall endeavour to prevent or discourage others from representing themselves as being in such a position.
17. An arbitrator shall not allow past or existing financial, business, professional, family, or social relationships or responsibilities to influence their conduct or judgment.
18. An arbitrator shall avoid entering into any relationship, or acquiring any financial interest, that is likely to affect their impartiality or that might reasonably create an appearance of impropriety or an apprehension of bias.

Section F
Duties of Former Arbitrators

19. All former arbitrators shall avoid actions that may create the appearance that they were biased in carrying out their duties or derived advantage from the decision of the panel.

Section G
Maintenance of Confidentiality

20. An arbitrator or former arbitrator shall not at any time disclose or use any confidential or non-public information concerning the proceeding or acquired during the proceeding except for the purposes of the proceeding and shall not, in any case, disclose or use any such information to gain personal advantage or advantage for others or to affect adversely the interest of another.
21. An arbitrator shall not disclose a panel report or parts thereof issued under Chapter 31 (Dispute Settlement) prior to release of the final report by the Parties. An arbitrator or former arbitrator shall not at any time disclose which arbitrators are associated with majority or minority opinions in a proceeding.
22. An arbitrator or former arbitrator shall not at any time disclose the deliberations of a panel, or any arbitrator's view.
23. An arbitrator shall not make a public statement regarding the merits of a pending proceeding.

Section H
Responsibilities of Experts, Assistants, Staff, and ADR Providers

24. Section B (Governing Principles), Section C (Disclosure Obligations), and Section G (Maintenance of Confidentiality) of this Code of Conduct shall also apply to experts, assistants, and staff, *mutatis mutandis*.
25. Section B (Governing Principles), Section C (Disclosure Obligations), paragraphs 9 to 12 of Section D (Performance of Duties), Section E (Independence and Impartiality of Arbitrators), Section F (Duties of Former Arbitrators), and Section G (Maintenance of Confidentiality) of this Code of Conduct shall also apply to ADR providers, *mutatis mutandis*.

APPENDIX 31B-a

INITIAL DISCLOSURE STATEMENT

1. I acknowledge having received a copy of the Code of Conduct for dispute settlement under Chapter 31 (Dispute Settlement) of the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and New Zealand.
2. I acknowledge having read and understood the Code of Conduct.
3. I understand that I have a continuing obligation, while participating in the proceeding, to disclose interests, relationships, and matters that may bear on the integrity or impartiality of the dispute settlement process. As a part of this continuing obligation, I am making the following initial disclosures:
 - (a) My financial interest in the proceeding for which I am under consideration or in its outcome is as follows:
 - (b) My financial interest in any administrative proceeding, domestic judicial proceeding, or international dispute settlement proceeding that involves issues that may be decided in the proceeding is as follows:
 - (c) The financial interest that any employer, business partner, business associate, or family member of mine may have in the proceeding or in its outcome are as follows:
 - (d) The financial interest that any employer, business partner, business associate, or family member of mine may have in any administrative proceeding, domestic judicial proceeding, or international dispute settlement proceeding that involves issues that may be decided in the proceeding are as follows:
 - (e) My past or existing financial, business, professional, family, and social relationships with any interested parties in the proceeding, or their counsel, are as follows:
 - (f) The past or existing financial, business, professional, family, and social relationships with any interested parties in the proceeding, or their counsel, involving any employer, business partner, business associate, or family member of mine are as follows:
 - (g) My public advocacy or legal or other representation concerning an issue in dispute in the proceeding or involving the same matters is as follows:

- (h) My other interests, relationships, and matters that may bear on the integrity or impartiality of the dispute settlement process and that are not disclosed in subparagraphs (a) to (g) are as follows:

Signed on this _____ day of _____, 20__.

By:

Signature _____

Name _____

CHAPTER 32

GENERAL EXCEPTIONS AND GENERAL PROVISIONS

Article 32.1 General Exceptions

1. For the purposes of Chapter 2 (National Treatment and Market Access for Goods), Chapter 3 (Rules of Origin and Origin Procedures), Chapter 4 (Customs Procedures and Trade Facilitation), Chapter 5 (Sanitary and Phytosanitary Measures), Chapter 6 (Animal Welfare), Chapter 7 (Technical Barriers to Trade), Articles 14.5 (Market Access – Investment) to Article 14.9 (Senior Management and Boards of Directors – Investment), Chapter 15 (Digital Trade), and Chapter 19 (State-Owned Enterprises and Designated Monopolies), Article XX of GATT 1994 is incorporated into and made part of this Agreement, *mutatis mutandis*.
2. For the purposes of Chapter 9 (Cross-Border Trade in Services), Chapter 10 (Domestic Regulation), Chapter 11 (Financial Services), Chapter 12 (Telecommunications), Chapter 13 (Temporary Entry of Business Persons), Articles 14.5 (Market Access – Investment) to Article 14.9 (Senior Management and Boards of Directors – Investment), Chapter 15 (Digital Trade), and Chapter 19 (State-Owned Enterprises and Designated Monopolies), paragraphs (a), (b), and (c) of Article XIV of GATS including its footnotes are incorporated into and made part of this Agreement, *mutatis mutandis*.
3. The Parties understand that the measures referred to in Article XX(b) of GATT 1994 and Article XIV(b) of GATS include environmental measures necessary to protect human, animal or plant life or health and measures necessary to mitigate climate change, and that Article XX(g) of GATT 1994 applies to measures relating to the conservation of living and non-living exhaustible natural resources.¹
4. For the purposes of this Agreement, subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between the Parties where like conditions prevail, or a disguised restriction on trade in goods or services and investment, nothing in this Agreement shall be construed to prevent the adoption or enforcement by a Party of measures necessary to protect national works or specific sites of historical or archaeological value, or to support

¹ “non-living exhaustible natural resources” includes clean air and a global atmosphere with safe levels of greenhouse gases.

creative arts² of national value. This paragraph shall not apply to Chapter 17 (Intellectual Property).

5. Nothing in this Agreement shall be construed to prevent a Party from taking action, including maintaining or increasing a customs duty, that is authorised by the Dispute Settlement Body of the WTO or is taken as a result of a decision by a dispute settlement panel under a free trade agreement to which the Party taking action and the Party against which the action is taken are party.

Article 32.2 Security Exceptions

Nothing in this Agreement shall be construed to:

- (a) require a Party to furnish or allow access to any information the disclosure of which it considers contrary to its essential security interests; or
- (b) preclude a Party from applying measures that it considers necessary for the fulfilment of its obligations with respect to the maintenance or restoration of international peace or security, or the protection of its own essential security interests.

Article 32.3 Measures to Safeguard the Balance of Payments

1. Where a Party is in serious balance of payments and external financial difficulties or under threat thereof, it may:
 - (a) in the case of trade in goods, in accordance with GATT 1994 including the *Understanding on the Balance-of-Payments Provisions of the General Agreement on Tariffs and Trade 1994*, adopt restrictive import measures;
 - (b) in the case of services, in accordance with GATS, adopt or maintain restrictions on trade in services on which it has undertaken commitments, including on payments or transfers for transactions related to those commitments; and

² “creative arts” include ngā toi Māori (Māori arts), the performing arts – including theatre, dance, and music, haka (traditional Māori posture dance), waiata (song or chant) – visual arts and craft such as painting, sculpture, whakairo (carving), raranga (weaving), and tā moko (traditional Māori tattoo), literature, film and video, language arts, creative online content, indigenous traditional practice and contemporary-cultural expression, and digital interactive media and hybrid art work, including those that use new technologies to transcend discrete art form divisions. The term encompasses those activities involved in the presentation, execution, and interpretation of the arts; and the study and technical development of these art forms and activities.

- (c) in the case of investments, adopt or maintain restrictions with regard to the transfer of funds related to investment, including those on capital account and the financial account.
2. Restrictions adopted or maintained under subparagraphs 1(b) or 1(c) shall:
- (a) be consistent with the *Articles of Agreement of the International Monetary Fund* (“IMF”) done at New Hampshire on 22 July 1944;
 - (b) avoid unnecessary damage to the commercial, economic, and financial interests of the other Party;
 - (c) not be more restrictive than necessary to deal with the circumstances described in paragraph 1;
 - (d) be temporary and be phased out progressively as the situation specified in paragraph 1 improves;
 - (e) be applied on a national treatment basis and such that the other Party is treated no less favourably than any non-party; and
 - (f) not be used to avoid necessary macroeconomic adjustment.
3. Any restrictions adopted or maintained by a Party under paragraph 1, or any changes therein, shall be promptly notified to the other Party. Such notification shall be made within 30 days of the date any new or changed restrictions are adopted.
4. The Party adopting or maintaining any restrictions under paragraph 1 shall commence consultations with the other Party within 45 days of the date of notification referred to in paragraph 3, in order to review the measures adopted or maintained by it.
5. The consultations pursuant to paragraph 4 shall address the compliance of any restrictive measures with paragraphs 1 and 2. The Parties shall accept all findings of statistical and other facts presented by the IMF relating to foreign exchange, monetary reserves, balance of payments, and their conclusions shall take into account the assessment by the IMF of the balance of payments and the external financial situation of the Party concerned.

Article 32.4 **Taxation Measures**

1. For the purposes of this Article:

“competent authorities” means:

- (a) for New Zealand, the Commissioner of Inland Revenue or an authorised representative of the Commissioner;
- (b) for the United Kingdom, the Commissioners for Revenue and Customs or their authorised representative; or

any successor of these competent authorities as notified in writing to the other Party;

“tax convention” means a convention for the avoidance of double taxation or other international taxation agreement or arrangement; and

“taxes and taxation measures” include excise duties, but do not include:

- (a) a customs duty as defined in Article 1.3 (General Definitions – Initial Provisions and General Definitions); or
 - (b) the measures listed in subparagraphs (b) and (c) of that definition.
2. Except as provided in this Article, nothing in this Agreement shall apply to taxation measures.
 3. Nothing in this Agreement shall affect the rights and obligations of a Party under any tax convention. In the event of any inconsistency between this Agreement and any such tax convention, that convention shall prevail to the extent of the inconsistency.
 4. In the case of a tax convention between the Parties, if an issue arises as to whether any inconsistency exists between this Agreement and the tax convention, the issue shall be referred to the competent authorities of the Parties. The competent authorities of the Parties shall have six months after the date of referral of the issue to make a determination as to the existence and extent of any inconsistency. If the competent authorities agree, the period may be extended by no more than a further 12 months. No procedures concerning the measure giving rise to the issue may be initiated under Chapter 31 (Dispute Settlement) until the expiry of the six month period, or any other period as may have been agreed by the competent authorities. Any panel established to consider a dispute related to a taxation measure shall accept as binding a determination of the competent authorities of the Parties made under this paragraph.
 5. Notwithstanding paragraph 3:
 - (a) Article 2.3 (National Treatment – National Treatment and Market Access for Goods) and such other provisions of this Agreement as are necessary to give effect to that Article shall apply to taxation measures to the same extent as does Article III of GATT 1994; and

- (b) Article 2.15 (Export Duties, Taxes, and Other Charges – National Treatment and Market Access for Goods) shall apply to taxation measures.
- 6. Subject to paragraph 3:
 - (a) Article 9.5 (National Treatment – Cross-Border Trade in Services) and Article 11.5 (National Treatment – Financial Services) shall apply to taxation measures on income, capital gains, the taxable capital of corporations, or on the value of an investment or property³ (but not on the transfer of that investment or property), that relate to the purchase or consumption of particular services, except that nothing in this subparagraph shall prevent a Party from conditioning the receipt or continued receipt of an advantage that relates to the purchase or consumption of particular services on requirements to provide the service in its territory; and
 - (b) Article 9.5 (National Treatment – Cross-Border Trade in Services), Article 9.6 (Most-Favoured-Nation Treatment – Cross-Border Trade in Services), Article 11.5 (National Treatment – Financial Services), Article 14.6 (National Treatment – Investment), and Article 14.7 (Most-Favoured-Nation Treatment – Investment) shall apply to all taxation measures, other than those on income, capital gains, the taxable capital of corporations, the value of an investment or property⁴ (but not on the transfer of that investment or property), or taxes on estates, inheritances, gifts, and generation-skipping transfers.
- 7. But nothing in the Articles referred to in paragraph 6 shall apply to:
 - (a) any most-favoured-nation obligation with respect to an advantage accorded by a Party pursuant to a tax convention;
 - (b) a non-conforming provision of any existing taxation measure;
 - (c) the continuation or prompt renewal of a non-conforming provision of any existing taxation measure;
 - (d) an amendment to a non-conforming provision of any existing taxation measure to the extent that the amendment does not decrease its conformity, at the time of the amendment, with any of those Articles;

³ This is without prejudice to the methodology used to determine the value of such investment or property under the respective law of each Party.

⁴ This is without prejudice to the methodology used to determine the value of such investment or property under the respective law of each Party.

- (e) the adoption or enforcement of any new taxation measure aimed at ensuring the equitable or effective imposition or collection of taxes, including any taxation measure that differentiates between persons based on their place of residence for tax purposes, provided that the taxation measure does not arbitrarily discriminate between persons, goods, or services of the other Party;⁵ or
 - (f) a provision that conditions the receipt or continued receipt of an advantage relating to the contributions to, or income of, a pension trust, pension plan, superannuation fund, or other arrangement to provide pension, superannuation, or similar benefits, on a requirement that the Party maintain continuous jurisdiction, regulation, or supervision over that trust, plan, fund, or other arrangement.
8. Subject to paragraph 3, and without prejudice to the rights and obligations of a Party under paragraph 5, Article 14.8 (Performance Requirements – Investment) shall apply to taxation measures.
9. Article 14.14 (Expropriation and Compensation – Investment) applies to taxation measures.

Article 32.5
Treaty of Waitangi

1. Provided that such measures are not used as a means of arbitrary or unjustified discrimination against persons of the other Party or as a disguised restriction on trade in goods, trade in services, and investment, nothing in this Agreement shall preclude the adoption by New Zealand of measures it deems necessary to accord more favourable treatment to Māori in respect of matters covered by this Agreement including in fulfilment of its obligations under the Treaty of Waitangi.
2. The Parties agree that the interpretation of the Treaty of Waitangi, including as to the nature of the rights and obligations arising under it, shall not be subject to the dispute settlement provisions of this Agreement. Chapter 31 (Dispute Settlement) shall otherwise apply to this Article. A panel established under Article 31.6 (Establishment of a Panel – Dispute Settlement) may be requested by the other Party to determine only whether any measure (referred to in paragraph 1) is inconsistent with its rights under this Agreement.

⁵ The Parties understand that this subparagraph must be interpreted by reference to the footnote to Article XIV(d) of GATS as if the Article was not restricted to services or direct taxes.

Article 32.6
The National Health Service of the United Kingdom and the New Zealand Health and Disability System

The Parties recall the exclusions and exceptions in this Agreement that are applicable to the National Health Service of the United Kingdom,⁶ and to the New Zealand health and disability system, including as set out in the relevant provisions of this Chapter, of Chapter 9 (Cross-Border Trade in Services), Chapter 10 (Domestic Regulation), Chapter 14 (Investment), Chapter 16 (Government Procurement), Chapter 17 (Intellectual Property), and of Annex I (Cross-Border Trade in Services and Investment Non-Conforming Measures) and Annex II (Cross-Border Trade in Services and Investment Non-Conforming Measures).

Article 32.7
Disclosure of Information

Nothing in this Agreement shall be construed to require a Party to furnish or allow access to information, the disclosure of which would be contrary to its laws and regulations or impede law enforcement, or otherwise be contrary to the public interest, or which would prejudice legitimate commercial interests of particular enterprises, public or private.

Article 32.8
Confidentiality

Where a Party provides information to the other Party in accordance with this Agreement and designates the information as confidential, the other Party shall maintain the confidentiality of the information. Such information shall be used only for the purposes specified, and shall not be otherwise disclosed without the specific written permission of the Party providing the information, except to the extent that the Party receiving the information is required under its law to provide the information, including for the purpose of judicial proceedings.

⁶ For greater certainty, the National Health Service of the United Kingdom includes the National Health Service in England, Scotland, and Wales, and Health and Social Care in Northern Ireland.

CHAPTER 33

FINAL PROVISIONS

Article 33.1

Annexes, Appendices, and Footnotes

The Annexes, Appendices, and footnotes to this Agreement shall constitute an integral part of this Agreement.

Article 33.2

Amended or Successor International Agreements

Where international agreements¹ are referred to or incorporated into this Agreement, in whole or in part, they shall be understood to include amendments thereto or their successor agreements entering into force for both Parties on or after the date of signature of this Agreement. If any matter arises regarding the implementation or application of this Agreement as a result of those amendments or successor agreements, the Parties may, on request of either Party, consult with each other with a view to finding a mutually satisfactory solution to this matter as necessary.

Article 33.3

Amendments

The Parties may agree, in writing, to amend this Agreement. Any amendment shall enter into force on a date agreed by the Parties, following delivery of the latter of the Parties' notifications confirming completion of their respective applicable internal requirements for entry into force, unless the Parties agree otherwise.

Article 33.4

Termination

This Agreement may be terminated by either Party on giving six months' written notice to the other Party, unless the Parties agree otherwise.

¹The international agreements referred to in or incorporated into this Agreement shall be understood to include their most recent amendments having entered into force for both Parties before the date of signature of this Agreement.

Article 33.5
Laws and Regulations and their Amendments

Where reference is made in the Agreement to laws or regulations of a Party, those laws or regulations shall be understood to include amendments thereto and successor laws or regulations, unless otherwise provided in the Agreement.

Article 33.6
Territorial Extension

1. At the time of entry into force of this Agreement, or any time thereafter, this Agreement, or specified provisions of it, may be extended to such territories for whose international relations the United Kingdom is responsible as the Parties may agree.
2. For greater certainty, an extension in accordance with paragraph 1 may include extension of further provisions of this Agreement to the Bailiwicks of Guernsey and Jersey and the Isle of Man, as well as any extension to any other territories for whose international relations the United Kingdom is responsible, including, but not limited to, Gibraltar.

Article 33.7
Territorial Disapplication

1. At any time after entry into force of this Agreement, the United Kingdom may give written notice to New Zealand that this Agreement, or specified provisions of it, shall no longer apply to a territory for whose international relations the United Kingdom is responsible.
2. If the United Kingdom gives notice in writing pursuant to this Article, the Parties shall hold consultations promptly to agree a mutually satisfactory solution. Notwithstanding such consultations, if notice in writing is given that this Agreement as a whole is no longer to apply to a territory for whose international relations the United Kingdom is responsible, the notification shall take effect 12 months after the date on which the United Kingdom has provided written notice to New Zealand, or on such other date as the Parties may agree. Any amendment to this Agreement required as a result of the Agreement, or specified provisions of it, no longer applying to a territory for whose international relations the United Kingdom is responsible shall be made in accordance with Article 33.3 (Amendments).

Article 33.8
Entry into Force

Entry into force of this Agreement shall be subject to the completion of the necessary domestic procedures of each of the Parties. This Agreement shall enter into force on such date as the Parties may agree in writing, following delivery of the latter of the Parties' written notifications confirming completion of their respective applicable legal requirements and procedures for entry into force.

IN WITNESS WHEREOF the undersigned, duly authorised thereto by their respective Governments, have signed this Agreement.

Done in duplicate at _____ on this _____ day of _____ 2022
in the English language.

**For the Government of
New Zealand:**

**For the Government of
the United Kingdom of Great
Britain and Northern Ireland:**

IN WITNESS WHEREOF the undersigned, duly authorised thereto by their respective Governments, have signed this Agreement.

Done in duplicate at	on this	day of	2022
and at	on this	day of	2022
in the English language			

**For the Government of
New Zealand:**

**For the Government of
the United Kingdom of Great
Britain and Northern Ireland:**

ANNEX I

CROSS-BORDER TRADE IN SERVICES AND INVESTMENT NON-CONFORMING MEASURES

Explanatory Notes

1. The Schedule of a Party to this Annex sets out, pursuant to Article 9.8 (Non-Conforming Measures – Cross-Border Trade in Services) and Article 14.10 (Non-Conforming Measures – Investment), a Party’s existing non-conforming measures that are not subject to some or all of the obligations imposed by:
 - (a) Article 9.5 (National Treatment – Cross-Border Trade in Services) or Article 14.6 (National Treatment – Investment);
 - (b) Article 9.6 (Most-Favoured-Nation Treatment – Cross-Border Trade in Services) or Article 14.7 (Most-Favoured-Nation Treatment – Investment);
 - (c) Article 9.4 (Market Access – Cross-Border Trade in Services) or Article 14.5 (Market Access – Investment);
 - (d) Article 9.7 (Local Presence – Cross-Border Trade in Services);
 - (e) Article 14.8 (Performance Requirements – Investment); or
 - (f) Article 14.9 (Senior Management and Boards of Directors – Investment).
2. Each Schedule entry sets out the following elements:
 - (a) **“Sector”** refers to the sector for which the entry is made;
 - (b) **“Sub-Sector”**, where referenced, refers to the specific sub-sector for which the entry is made;
 - (c) **“Industry Classification”**, where referenced, refers to the activity covered by the entry, according to the CPC, ISIC Rev. 3.1, or as expressly otherwise described in that entry:
 - (i) **“ISIC Rev. 3.1”** means the *International Standard Industrial Classification of All Economic Activities* (Statistical Papers, Series M No. 4, ISIC Rev. 3.1, Statistical Office of the United Nations, New York, 2002); and

- (ii) **“CPC”** means the *Provisional Central Product Classification* (Statistical Papers, Series M No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991);
 - (d) **“Obligations Concerned”** specifies the obligations referred to in paragraph 1 that, pursuant to Article 9.8 (Non-Conforming Measures – Cross-Border Trade in Services) and Article 14.10 (Non-Conforming Measures – Investment), do not apply to the listed measure or measures as indicated in the introductory note for each Party’s Schedule;
 - (e) **“Level of Government”**, where referenced, indicates the level of government maintaining the listed measures;
 - (f) **“Measures”** identifies the laws, regulations, or other measures for which the entry is made. A measure cited in the “Measures” element:
 - (i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement; and
 - (ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and
 - (g) **“Description”**, as indicated in the introductory note for each Party’s Schedule, either sets out the non-conforming measure or provides a general non-binding description of the measure for which the entry is made.
3. For greater certainty, if a Party adopts a new measure at a level of government different to the level of government originally specified in an entry, and this new measure effectively replaces (within the territory to which it applies) the non-conforming aspect of the original measure cited in the “Measures” element, the new measure shall be deemed to constitute “amendment” to the original measure within the meaning of subparagraph 1(c) of Article 9.8 (Non-Conforming Measures – Cross-Border Trade in Services) and subparagraph 1(c) of Article 14.10 (Non-Conforming Measures – Investment).
 4. The list of entries below does not include measures relating to qualification requirements and procedures, technical standards, authorisation requirements, and licensing requirements and procedures where they do not constitute a limitation within the meaning of Article 9.4 (Market Access – Cross-Border Trade in Services), Article 9.5 (National Treatment – Cross-Border Trade in Services), Article 9.7 (Local Presence – Cross-Border Trade in Services), Article 14.5 (Market Access – Investment), or Article 14.6 (National Treatment – Investment). These measures may include, in particular, the need to obtain a licence, to satisfy universal service

obligations, to have recognised qualifications in regulated sectors, to have completed a recognised period of training, to pass specific examinations, including language examinations, to fulfil a membership requirement of a particular profession, such as membership in a professional organisation, to have a local agent for service, or to maintain a local address, or any non-discriminatory requirements that certain activities may not be carried out in protected zones or areas. While not listed, such measures continue to apply.

5. For greater certainty, non-discriminatory measures do not constitute a market access limitation within the meaning of Article 9.4 (Market Access – Cross-Border Trade in Services) or Article 14.5 (Market Access – Investment) for any measure:
 - (a) requiring the separation of the ownership of infrastructure from the ownership of the goods or services provided through that infrastructure to ensure fair competition, for example in the fields of energy, transportation, and telecommunications;
 - (b) restricting the concentration of ownership to ensure fair competition;
 - (c) seeking to ensure the conservation and protection of natural resources and the environment (including with respect to climate change), including a limitation on the availability, number, and scope of concessions granted, and the imposition of a moratorium or ban;
 - (d) limiting the number of authorisations granted because of technical or physical constraints, for example telecommunications spectra and frequencies; or
 - (e) requiring that a certain percentage of the shareholders, owners, partners, or directors of an enterprise be qualified or practise a certain profession such as lawyers or accountants.
6. A Party's entry for a requirement to have a local presence in the territory of that Party is made against Article 9.7 (Local Presence – Cross-Border Trade in Services), and not against Article 9.4 (Market Access – Cross-Border Trade in Services) or Article 9.5 (National Treatment – Cross-Border Trade in Services).

ANNEX I

CROSS-BORDER TRADE IN SERVICES AND INVESTMENT NON-CONFORMING MEASURES

Schedule of New Zealand

Introductory Notes

1. **“Description”** sets out the non-conforming measure to which the entry applies.

In accordance with Article 9.8 (Non-Conforming Measures – Cross-Border Trade in Services) and Article 14.10 (Non-Conforming Measures – Investment), the Articles of this Agreement specified in the “Obligations Concerned” element of an entry do not apply to the laws, regulations, rules, procedures, decisions, administrative actions, practices, or other measures identified in the “Description” element of that entry.

Entry No. I-1

Sector	All Sectors
Obligations Concerned	National Treatment (Investment) Market Access (Investment)
Measures	<i>Companies Act 1993</i> <i>Financial Reporting Act 2013</i>
Description	<p><u>Investment</u></p> <p>1. Consistent with New Zealand’s financial reporting regime established under the <i>Companies Act 1993</i> and <i>Financial Reporting Act 2013</i>, the following types of entities are required to prepare financial statements that comply with generally accepted accounting practice, and have those statements audited and registered with the Registrar of Companies (unless exceptions to any of those requirements apply):</p> <p>(a) any body corporate that is incorporated outside New Zealand (“overseas company”) that carries on business in New Zealand within the meaning of the <i>Companies Act 1993</i> and which is “large”,¹</p> <p>(b) any “large” New Zealand company in which shares that in aggregate carry the right to exercise or control the exercise of 25 per cent or more of the voting power at a meeting of the company are held by:²</p>

¹ An overseas company or subsidiary of an overseas company is “large” in respect of an accounting period if at least one of the following applies:

- (a) as at the balance date of each of the two preceding accounting periods, the total assets of the entity and its subsidiaries (if any) exceed NZ\$20 million; or
- (b) in each of the two preceding accounting periods, the total revenue of the entity and its subsidiaries (if any) exceeds NZ\$10 million.

An audit report is required unless the New Zealand business of that overseas company is not “large” and the law where the company is incorporated does not require an audit.

² A New Zealand company is “large” in respect of an accounting period if at least one of the following paragraphs applies:

- (a) as at the balance date of each of the two preceding accounting periods, the total assets of the entity and its subsidiaries (if any) exceed NZ\$60 million; or
- (b) in each of the two preceding accounting periods, the total revenue of the entity and its subsidiaries (if any) exceeds NZ\$30 million.

	<ul style="list-style-type: none"> (i) a subsidiary of a body corporate incorporated outside New Zealand; (ii) a body corporate incorporated outside New Zealand; or (iii) a person not ordinarily resident in New Zealand; or <p>(c) any “large” company incorporated in New Zealand which is a subsidiary of an overseas company.³</p> <p>2. If a company is required to prepare financial statements and if they have one or more subsidiaries, they must, instead of preparing financial statements in respect of themselves, prepare group financial statements that comply with generally accepted accounting practice in relation to that group. This obligation does not apply if:</p> <ul style="list-style-type: none"> (a) that Company (A) is itself a subsidiary of a body corporate (B), where body corporate (B) is: <ul style="list-style-type: none"> (i) incorporated in New Zealand; or (ii) registered or deemed to be registered under Part 18 of the <i>Companies Act 1993</i>; and (b) group financial statements in relation to a group comprising B, A, and all other subsidiaries of B that comply with generally accepted accounting practice are completed; and (c) a copy of the group financial statements referred to in subparagraph (b) and a copy of the auditor’s report on those statements are
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³ An overseas company or subsidiary of an overseas company is “large” in respect of an accounting period if at least one of the following applies:

- (a) as at the balance date of each of the two preceding accounting periods, the total assets of the entity and its subsidiaries (if any) exceed NZ\$20 million; or
- (b) in each of the two preceding accounting periods, the total revenue of the entity and its subsidiaries (if any) exceeds NZ\$10 million.

An audit report is required unless the New Zealand business of that overseas company is not “large” and the law where the company is incorporated does not require an audit.

	<p>delivered for registration under the <i>Companies Act 1993</i> or for lodgement under another Act.</p> <p>3. If an overseas company is required to prepare:</p> <ul style="list-style-type: none">(a) financial statements under the <i>Companies Act 1993</i> it must also, if its New Zealand business meets the asset and revenue thresholds that apply in respect of “large” overseas companies, prepare, in addition to the financial statements of the large overseas company itself, financial statements for its New Zealand business prepared as if that business were conducted by a company formed and registered in New Zealand; and(b) group financial statements under the <i>Companies Act 1993</i>, and if the group’s New Zealand business meets the asset and revenue thresholds that apply in respect of “large” overseas companies, the group financial statements that are prepared must include, in addition to the financial statements of the group, financial statements for the group’s New Zealand business prepared as if the members of the group were companies formed and registered in New Zealand.
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Entry No. I-2

Sector	Agriculture, including services incidental to agriculture
Obligations Concerned	National Treatment (Cross-Border Trade in Services and Investment) Market Access (Cross-Border Trade in Services and Investment) Performance Requirements (Investment) Senior Management and Boards of Directors (Investment)
Measures	<i>Dairy Industry Restructuring Act 2001</i>
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>The <i>Dairy Industry Restructuring Act 2001</i> (“DIRA”) and Regulations provide for the management of a national database for herd testing data. The DIRA:</p> <ul style="list-style-type: none"> (a) provides for the New Zealand government to determine arrangements for the database to be managed by another dairy industry entity. In doing so the New Zealand government may: <ul style="list-style-type: none"> (i) take into account the nationality and residency of the entity, persons that own or control the entity, and the senior management and board of directors of the entity; and (ii) restrict who may hold shares in the entity, including on the basis of nationality; (b) requires the transfer of data by those engaged in herd testing of dairy cattle to the Livestock Improvement Corporation or successor entity; (c) establishes rules regarding access to the database and that access may be denied on the basis that the database’s intended use could be “harmful to the New Zealand dairy industry”, which may take into account the

	nationality or residency of the person seeking access.
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Entry No. I-3

Sector	Communication Services Telecommunications
Obligations Concerned	National Treatment (Investment) Senior Management and Boards of Directors (Investment)
Measures	<i>Constitution of Chorus Limited</i>
Description	<u>Investment</u> The Constitution of Chorus Limited requires New Zealand government approval for the shareholding of any single overseas entity to exceed 49.9 per cent. At least half of the Board directors are required to be New Zealand citizens.

Entry No. I-4

Sector	Agriculture, including services incidental to agriculture
Obligations Concerned	Senior Management and Boards of Directors (Investment) Market Access (Investment)
Measures	<i>Primary Products Marketing Act 1953</i>
Description	<p><u>Investment</u></p> <p>Under the <i>Primary Products Marketing Act 1953</i>, the New Zealand Government may impose regulations to enable the establishment of statutory marketing authorities with monopoly marketing and acquisition powers (or lesser powers) for “primary products”, being products derived from beekeeping, fruit growing, hop growing, deer farming or game deer, or goats, being the fur bristles or fibres grown by the goat.</p> <p>Regulations may be issued under the <i>Primary Products Marketing Act 1953</i> concerning a broad range of the marketing authority’s functions, powers, and activities. In particular, regulations may require that board members or personnel be nationals of or resident in New Zealand.</p>

Entry No. I-5

Sector	Air Transportation
Obligations Concerned	National Treatment (Investment) Senior Management and Boards of Directors (Investment) Market Access (Investment) Performance Requirements (Investment)
Measures	<i>Civil Aviation Act 1990</i> Ministerial Guidelines
Description	<u>Investment</u> Only a licensed air transport enterprise may provide international scheduled air services as a New Zealand international airline. Licences to provide international scheduled air services as a New Zealand international airline are subject to certain conditions to ensure compliance with New Zealand's air services agreements. Such conditions may include requirements that an airline is substantially owned and effectively controlled by New Zealand nationals, has its principal place of business in New Zealand, or is subject to the effective regulatory control of the New Zealand Civil Aviation Authority.

Entry No. I-6

Sector	Air Transportation
Obligations Concerned	National Treatment (Investment) Senior Management and Boards of Directors (Investment) Performance Requirements (Investment)
Measures	Constitution of Air New Zealand Limited
Description	<p><u>Investment</u></p> <p>No one foreign national may hold more than 10 per cent of shares that confer voting rights in Air New Zealand unless they have the permission of the Kiwi Shareholder.⁴ In addition:</p> <ul style="list-style-type: none">(a) at least three members of the Board of Directors must be ordinarily resident in New Zealand;(b) more than half of the Board of Directors must be New Zealand citizens;(c) the Chairperson of the Board of Directors must be a New Zealand citizen; and(d) the location of the Head Office of Air New Zealand, and its principal place of business, shall be in New Zealand.

⁴ The Kiwi Share in Air New Zealand is a single NZ\$1 special rights convertible preference share issued to the Crown. The Kiwi Shareholder is Her Majesty the Queen in Right of New Zealand.

Entry No. I-7

Sector	All Sectors
Obligations Concerned	National Treatment (Investment) Market Access (Investment) Performance Requirements (Investment) Senior Management and Boards of Directors (Investment)
Measures	<i>Overseas Investment Act 2005</i> <i>Fisheries Act 1996</i> <i>Overseas Investment Regulations 2005</i>
Description	<p><u>Investment</u></p> <p>Consistent with New Zealand’s overseas investment regime as set out in the relevant provisions of the <i>Overseas Investment Act 2005</i>, the <i>Fisheries Act 1996</i>, and the <i>Overseas Investment Regulations 2005</i>, the following investment activities require prior approval from the New Zealand Government:</p> <ul style="list-style-type: none"> (a) acquisition or control by non-government sources of 25 per cent or more of any class of shares⁵ or voting power⁶ in a New Zealand entity where either the consideration for the transfer or the value of the assets exceeds NZ\$200 million; (b) commencement of business operations or acquisition of an existing business by non-government sources, including business assets, in New Zealand, where the total expenditures to be incurred in setting up or acquiring that business or those assets exceed NZ\$200 million; (c) acquisition or control by government sources of 25 per cent or more of any class of shares⁷

⁵ For greater certainty, the term “shares” includes shares and other types of securities.

⁶ For greater certainty, “voting power” includes the power to control the composition of 25 per cent or more of the governing body of the New Zealand entity.

⁷ For greater certainty, the term “shares” includes shares and other types of securities.

	<p>or voting power⁸ in a New Zealand entity where either the consideration for the transfer or the value of the assets exceeds NZ\$100 million;</p> <p>(d) commencement of business operations or acquisition of an existing business by government sources, including business assets, in New Zealand, where the total expenditures to be incurred in setting up or acquiring that business or those assets exceed NZ\$100 million;</p> <p>(e) acquisition or control, regardless of dollar value, of certain categories of land that are regarded as sensitive or require specific approval according to New Zealand’s overseas investment legislation; and</p> <p>(f) any transaction, regardless of dollar value, that would result in an overseas investment in fishing quota.</p> <p>Overseas investors must comply with the criteria set out in the overseas investment regime and any conditions specified by the regulator and the relevant Minister or Ministers.</p> <p>This entry should be read in conjunction with Entry No II-6.</p>
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⁸ For greater certainty, “voting power” includes the power to control the composition of 25 per cent or more of the governing body of the New Zealand entity.

Entry No. I-8

Sector	All Sectors
Obligations Concerned	Performance Requirements (Investment)
Measures	<i>Income Tax Act 2007</i> <i>Goods and Services Tax Act 1985</i> <i>Estate and Gift Duties Act 1968</i> <i>Stamp and Cheque Duties Act 1971</i> <i>Gaming Duties Act 1971</i> <i>Tax Administration Act 1994</i>
Description	<u>Investment</u> Any existing non-conforming taxation measures.

ANNEX I

CROSS-BORDER TRADE IN SERVICES AND INVESTMENT
NON-CONFORMING MEASURES

Schedule of the United Kingdom

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Introductory Notes

1. **“Description”** provides a general non-binding description of the measure for which the entry is made.
2. **“Obligations Concerned”** specifies the obligations referred to in paragraph 1 of Article 9.8 (Non-Conforming Measures – Cross-Border Trade in Services) and paragraph 1 of Article 14.10 (Non-Conforming Measures – Investment) that do not apply to the measures listed in the “Measures” element.
3. In the interpretation of an entry, all elements of the entry shall be considered. An entry shall be interpreted in the light of the relevant obligations against which the entry is taken. The “Measures” element shall prevail over other elements.
4. For the avoidance of doubt, and recalling:
 - (a) subparagraph 3(b) of Article 9.3 (Scope – Cross-Border Trade in Services) and paragraph 5 of Article 14.10 (Non-Conforming Measures – Investment) relating to the exclusion of government procurement; and
 - (b) subparagraph 3(d) of Article 9.3 (Scope – Cross-Border Trade in Services) and paragraph 6 of Article 14.10 (Non-Conforming Measures – Investment) relating to the exclusion of subsidies or grants provided by a Party,

in relation to Research and Development (“R&D”) services, Chapter 9 (Cross-Border Trade in Services) and Chapter 14 (Investment) shall not interfere with the ability of the United Kingdom to grant exclusive rights or authorisations, for publicly funded R&D services, to nationals of the United Kingdom or enterprises of the United Kingdom having their registered office, central administration, or principal place of business in the United Kingdom.

Entry No. I-1– Health, Social, and Education Services

Sector	Health, social, and education services
Obligations Concerned	Market Access National Treatment Senior Management and Boards of Directors
Level of Government	Central and Regional
Description	<p><u>Investment</u></p> <p>The United Kingdom, when selling or disposing of its equity interests in, or the assets of, an existing state enterprise or an existing governmental entity providing health, social, or education services (CPC 93, 92), may prohibit or impose limitations on the ownership of such interests or assets, and on the ability of owners of such interests and assets to control any resulting enterprise, by investors of New Zealand or their enterprises. With respect to such a sale or other disposition, the United Kingdom may adopt or maintain any measure relating to the nationality or residency of senior management or members of the boards of directors, as well as any measure limiting the number of suppliers.</p> <p>For the purposes of this entry:</p> <p>(a) any measure maintained or adopted after the date of entry into force of this Agreement that, at the time of the sale or other disposition, prohibits or imposes limitations on the ownership of equity interests or assets or imposes nationality or residency requirements, or imposes limitations on the numbers of suppliers as described in this entry, shall be deemed to be an existing measure; and</p> <p>(b) “state enterprise” means an enterprise owned or controlled through ownership interests by the United Kingdom and includes an enterprise established after the date of entry into force of this Agreement solely for the purposes of selling or disposing of equity interests in, or the assets of, an existing state enterprise or governmental entity.</p>
Measures	As set out in the Description element as indicated above.

Entry No. I-2– Professional services (legal services)

Sector - Sub-Sector	Professional services - legal services
Industry Classification	Part of CPC 861
Obligations Concerned	Market Access National Treatment Local Presence
Level of Government	Central and Regional
Description	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>Residency (commercial presence) may be required by the relevant professional or regulatory body for the provision of some United Kingdom domestic legal services. Non-discriminatory legal form requirements apply.</p> <p>Residency may be required by the relevant professional or regulatory body for the provision of certain United Kingdom domestic legal services in relation to immigration.</p>
Measures	<p>For England and Wales, the <i>Solicitors Act 1974</i>, the <i>Administration of Justice Act 1985</i> and the <i>Legal Services Act 2007</i>.</p> <p>For Scotland, the <i>Solicitors (Scotland) Act 1980</i> and the <i>Legal Services (Scotland) Act 2010</i>.</p> <p>For Northern Ireland, the <i>Solicitors (Northern Ireland) Order 1976</i>.</p> <p>For the United Kingdom, the <i>Immigration and Asylum Act 1999</i>.</p> <p>In addition, the measures applicable in England and Wales, Scotland, or Northern Ireland include any requirements set by professional and regulatory bodies.</p>

Entry No. I-3– Professional services (intellectual property agents)

Sector - Sub-Sector	Professional services - intellectual property agents
Obligations Concerned	Local Presence Most-Favoured-Nation Treatment
Level of Government	Central
Description	<u>Cross-Border Trade in Services</u> Local presence is required for the provision of intellectual property agency services.
Measures	<i>Copyright, Designs and Patents Act 1988.</i>

Entry No. I-4– Professional services (veterinary services)

Sector - Sub-Sector	Professional services - veterinary services
Industry Classification	CPC 932
Obligations Concerned	Market Access Local Presence
Level of Government	Central
Description	<u>Cross-Border Trade in Services</u> Only members of the Royal College of Veterinary Surgeons (“RCVS”) may provide veterinary services in the United Kingdom. RCVS guidelines may require physical presence for the provision of veterinary services.
Measures	<i>Veterinary Surgeons Act 1966.</i>

Entry No. I-5– Business services

Sector - Sub-Sector	Business services - rental or leasing services without operators and other business services
Industry Classification	Part of CPC 831
Obligations Concerned	Market Access National Treatment Local Presence Most-Favoured-Nation Treatment
Level of Government	Central
Description	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>For rental or leasing of aircraft without crew (dry lease) aircraft used by an air carrier of the United Kingdom are subject to applicable aircraft registration requirements. A dry lease agreement to which a United Kingdom carrier is a party shall be subject to requirements in the national law on aviation safety, such as prior approval and other conditions applicable to the use of third countries' registered aircraft. To be registered, aircraft may be required to be owned either by natural persons meeting specific nationality criteria or by enterprises meeting specific criteria regarding ownership of capital and control (CPC 83104).</p> <p>With respect to computer reservation system (“CRS”) services, where the United Kingdom air carriers are not accorded, by CRS services suppliers operating outside the United Kingdom, equivalent (meaning non-discriminatory) treatment to that provided in the United Kingdom, or where United Kingdom CRS services suppliers are not accorded, by non-United Kingdom air carriers, equivalent treatment to that provided in the United Kingdom, measures may be taken to accord equivalent discriminatory treatment, respectively, to the non-United Kingdom air carriers by the CRS services suppliers operating in the United Kingdom, or to the non-United Kingdom CRS services suppliers by United Kingdom air carriers.</p>
Measures	<i>Regulation (EC) No 1008/2008 of the European Parliament and of the Council of 24 September 2008 on common rules for the operation of air services in the Community (Recast) as retained in United Kingdom law by the European Union (Withdrawal) Act 2018 and as amended by the Operation of Air Services (Amendment etc.) (EU Exit) Regulations (S.I. 2018/1392).</i>

Regulation (EC) No 80/2009 of the European Parliament and of the Council of 14 January 2009 on a Code of Conduct for computerised reservation systems and repealing Council Regulation (EEC) No 2299/89 as retained in United Kingdom law by the European Union (Withdrawal) Act 2018 and as amended by the Computer Reservation Systems (Amendment) (EU Exit) Regulations 2018 (S.I. 2018/1080).

Entry No. I-6– Communication services

Sector - Sub-Sector	Communication services - postal and courier services
Industry Classification	Part of CPC 71235, part of 73210, part of 751
Obligations Concerned	Market Access
Level of Government	Central
Description	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>The organisation of the siting of letter boxes on the public highway, the issuing of postage stamps, and the provision of the registered mail service used in the course of judicial or administrative procedures may be restricted. For greater certainty, postal operators may be subject to particular universal service obligations or a financial contribution to a compensation fund.</p>
Measures	<p><i>Postal Services Act 2011</i></p> <p><i>Postal Services Act 2000</i></p>

Entry No. I-7– Transport services and services auxiliary to transport services

Sector - Sub-Sector	Transport services - auxiliary services for water transport, auxiliary services to rail transport, road transport and services auxiliary to road transport, services auxiliary to air transport services
Obligations Concerned	Market Access Local Presence Senior Management and Boards of Directors
Level of Government	Central and Regional
Description	<p>(a) Services auxiliary to air transport services</p> <p><u>With respect to Investment – Market Access and Cross-Border Trade in Services – Market Access:</u></p> <p>The level of openness of groundhandling services depends on the size of airport. The number of suppliers in each airport may be limited. For big airports, this limit may not be less than two suppliers.</p> <p>Measures: <i>The Airports (Groundhandling) Regulations 1997 (S.I. 1997/2389).</i></p> <p>(b) Supporting services for all modes of transport</p> <p><u>With respect to Cross-Border Trade in Services – Local Presence:</u></p> <p>Customs services, including customs clearance services and services relating to use of temporary storage facilities or customs warehouses, may only be provided by persons established in the United Kingdom. For the avoidance of doubt, this includes United Kingdom residents, persons with a permanent place of business in the United Kingdom or a registered office in the United Kingdom.</p> <p>Measures: <i>Taxation (Cross-Border Trade) Act 2018.</i> <i>Customs and Excise Management Act 1979.</i></p> <p>(c) Auxiliary services for water transport</p> <p><u>With respect to Investment – Market Access and Cross-Border Trade in Services – Market Access:</u></p>

For port services, the managing body of a port or the competent authority, may limit the number of providers of port services for a given port service.

Measures:

Regulation (EU) 2017/352 of 15 February 2017 establishing a framework for the provision of port services and common rules on the financial transparency of ports, Article 6 as retained in United Kingdom law by the European Union (Withdrawal) Act 2018 and as amended by the Pilotage and Port Services (Amendment) (EU Exit) Regulations 2020 (S.I. 2020/671).

Port Services Regulations 2019.

(d) Road transport and Services auxiliary to road transport

With respect to Investment – Senior Management and Boards of Directors:

Transport Managers within the Road Haulage sector may be required to be resident in the United Kingdom.

Measures:

Goods Vehicles (Licensing of Operators) Act 1995.

Regulation (EC) No 1071/2009 of the European Parliament and of the Council of 21 October 2009 establishing common rules concerning the conditions to be complied with to pursue the occupation of road transport operator and repealing Council Directive 96/26/EC as retained in United Kingdom law by the European Union (Withdrawal) Act 2018 and as amended by the Licensing of Operators and International Road Haulage (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/708).

Entry No. I-8– Energy related activities

Sector - Sub-Sector	Energy related activities - mining and quarrying
Industry Classification	ISIC Rev 3.1 11
Obligations Concerned	Market Access
Level of Government	Central and Regional
Description	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>A licence is necessary to undertake exploration and production activities, both onshore and offshore. But mining and quarrying services may be provided to that licence holder without restriction.</p> <p>This entry applies to production licences issued with respect to both onshore and offshore activities. To be a Licensee, a company must have a place of business within the United Kingdom. That means either:</p> <ul style="list-style-type: none"> (a) a staffed presence in the United Kingdom; (b) registration of a United Kingdom company at Companies House; or (c) registration of a United Kingdom branch of a foreign company at Companies House. <p>To be a party to a licence that covers a producing field, a company must either:</p> <ul style="list-style-type: none"> (a) be registered at Companies House as a United Kingdom company; or (b) carry on its business through a fixed place of business in the United Kingdom as defined in section 148 of the <i>Finance Act 2003</i> (which normally requires a staffed presence). <p>This entry does not cover the provision of mining and quarrying services to the licence holder. Those services may be provided without restriction, provided that the holder of the production licence meets the criteria above.</p>
Measures	<i>Petroleum Act 1998.</i>

ANNEX II

CROSS-BORDER TRADE IN SERVICES AND INVESTMENT NON-CONFORMING MEASURES

Explanatory Notes

1. The Schedule of a Party to this Annex sets out, pursuant to Article 9.8 (Non-Conforming Measures – Cross-Border Trade in Services) and Article 14.10 (Non-Conforming Measures – Investment), the specific sectors, sub-sectors, or activities for which that Party may maintain existing, or adopt new or more restrictive, measures that do not conform with obligations imposed by:
 - (a) Article 9.5 (National Treatment – Cross-Border Trade in Services) or Article 14.6 (National Treatment – Investment);
 - (b) Article 9.6 (Most-Favoured-Nation Treatment – Cross-Border Trade in Services) or Article 14.7 (Most-Favoured-Nation Treatment – Investment);
 - (c) Article 9.4 (Market Access – Cross-Border Trade in Services) or Article 14.5 (Market Access – Investment);
 - (d) Article 9.7 (Local Presence – Cross-Border Trade in Services);
 - (e) Article 14.8 (Performance Requirements – Investment); or
 - (f) Article 14.9 (Senior Management and Boards of Directors – Investment).
2. Each Schedule entry sets out the following elements:
 - (a) “**Sector**” refers to the sector for which the entry is made;
 - (b) “**Sub-Sector**”, where referenced, refers to the specific sub-sector for which the entry is made;
 - (c) “**Industry Classification**”, where referenced, refers to the activity covered by the entry, according to the CPC, ISIC Rev. 3.1, or as expressly otherwise described in that entry:
 - (i) “**ISIC Rev. 3.1**” means the *International Standard Industrial Classification of All Economic Activities* (Statistical Papers, Series M No. 4, ISIC Rev. 3.1, Statistical Office of the United Nations, New York, 2002); and

- (ii) **“CPC”** means the *Provisional Central Product Classification* (Statistical Papers, Series M No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991);
 - (d) **“Obligations Concerned”** specifies the obligations referred to in paragraph 1 that, pursuant to Article 9.8 (Non-Conforming Measures – Cross-Border Trade in Services) and Article 14.10 (Non-Conforming Measures – Investment), do not apply to the sectors, sub-sectors, or activities listed in the entry;
 - (e) **“Description”** sets out the scope or nature of the sectors, sub-sectors, or activities covered by the entry to which the reservation applies; and
 - (f) **“Existing Measures”**, where specified, identifies, for transparency purposes, a non-exhaustive list of existing measures that apply to the sectors, sub-sectors, or activities covered by the entry.
3. In accordance with Article 9.8 (Non-Conforming Measures – Cross-Border Trade in Services) and Article 14.10 (Non-Conforming Measures – Investment), the Articles specified in the “Obligations Concerned” element of an entry do not apply to the sectors, sub-sectors, and activities identified in the “Description” element of that entry.
 4. In the event of an inconsistency in relation to the interpretation of a Schedule entry, the “Description” element shall prevail to the extent of the inconsistency.
 5. The list of entries below does not include measures relating to qualification requirements and procedures, technical standards, authorisation requirements, and licensing requirements and procedures where they do not constitute a limitation within the meaning of Article 9.4 (Market Access – Cross-Border Trade in Services), Article 9.5 (National Treatment – Cross-Border Trade in Services), Article 9.7 (Local Presence – Cross-Border Trade in Services), Article 14.5 (Market Access – Investment), or Article 14.6 (National Treatment – Investment). These measures may include, in particular, the need to obtain a licence, to satisfy universal service obligations, to have recognised qualifications in regulated sectors, to have completed a recognised period of training, to pass specific examinations, including language examinations, to fulfil a membership requirement of a particular profession, such as membership in a professional organisation, to have a local agent for service, or to maintain a local address, or any non-discriminatory requirements that certain activities may not be carried out in protected zones or areas. While not listed, such measures continue to apply.
 6. For greater certainty, non-discriminatory measures do not constitute a market access limitation within the meaning of Article 9.4 (Market Access – Cross-

Border Trade in Services) or Article 14.5 (Market Access – Investment) for any measure:

- (a) requiring the separation of the ownership of infrastructure from the ownership of the goods or services provided through that infrastructure to ensure fair competition, for example in the fields of energy, transportation, and telecommunications;
 - (b) restricting the concentration of ownership to ensure fair competition;
 - (c) seeking to ensure the conservation and protection of natural resources and the environment (including with respect to climate change), including a limitation on the availability, number, and scope of concessions granted, and the imposition of a moratorium or ban;
 - (d) limiting the number of authorisations granted because of technical or physical constraints, for example telecommunications spectra and frequencies; or
 - (e) requiring that a certain percentage of the shareholders, owners, partners, or directors of an enterprise be qualified or practise a certain profession such as lawyers or accountants.
7. A Party's entry for a requirement to have a local presence in the territory of that Party is made against Article 9.7 (Local Presence – Cross-Border Trade in Services), and not against Article 9.4 (Market Access – Cross-Border Trade in Services) or Article 9.5 (National Treatment – Cross-Border Trade in Services).
8. With respect to computer services, any of the following services shall be considered as “computer and related services”, regardless of whether they are delivered via a network, including the Internet:
- (a) consulting, adaptation, strategy, analysis, planning, specification, design, development, installation, implementation, integration, testing, debugging, updating, support, technical assistance, or management of or for computers or computer systems;
 - (b) computer programmes defined as the sets of instructions required to make computers work and communicate (in and of themselves), as well as consulting, strategy, analysis, planning, specification, design, development, installation, implementation, integration, testing, debugging, updating, adaptation, maintenance, support, technical assistance, management, or use of or for computer programmes;
 - (c) data processing, data storage, data hosting, or database services;

- (d) maintenance and repair services for office machinery and equipment, including computers; and
- (e) training services for staff of clients, related to computer programmes, computers, or computer systems, and not elsewhere classified.

For greater certainty, services enabled by computer and related services, other than those listed in subparagraphs (a) to (e), shall not be regarded as “computer and related services” in themselves.

9. With respect to Annex II entries on Most-Favoured-Nation Treatment relating to bilateral or multilateral international agreements, the absence of language regarding the scope of the reservation for differential treatment resulting from an amendment of those bilateral or multilateral international agreements in force or signed prior to the date of entry into force of this Agreement is without prejudice to each Party’s respective interpretation of the scope of that reservation.

ANNEX II

CROSS-BORDER TRADE IN SERVICES AND INVESTMENT NON-CONFORMING MEASURES

Schedule of New Zealand

Entry No. II-1

Sector	All Sectors
Obligations Concerned	National Treatment (Cross-Border Trade in Services and Investment) Most-Favoured-Nation Treatment (Cross-Border Trade in Services) Local Presence (Cross-Border Trade in Services) Performance Requirements (Investment) Senior Management and Boards of Directors (Investment) Market Access (Cross-Border Trade in Services and Investment)
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>New Zealand reserves the right to adopt or maintain any measure with respect to:</p> <p>(a) the provision of public law enforcement and correctional services; and</p> <p>(b) the following, to the extent that they are social services established for a public purpose:</p> <ul style="list-style-type: none"> (i) childcare; (ii) health; (iii) income security and insurance; (iv) public education; (v) public housing; (vi) public training; (vii) public transport;

	<ul style="list-style-type: none">(viii) public utilities;(ix) refuse disposal;(x) sanitation;(xi) waste water management;(xii) sewage;(xiii) waste management;(xiv) social security and insurance; and(xv) social welfare.
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Entry No. II-2

Sector	Financial Services
Obligations Concerned	National Treatment (Cross-Border Trade in Services and Investment) Most-Favoured-Nation Treatment (Cross-Border Trade in Services and Investment) Local Presence (Cross-Border Trade in Services) Performance Requirements (Investment) Senior Management and Boards of Directors (Investment)
Description	<u>Cross-Border Trade in Services and Investment</u> New Zealand reserves the right to adopt or maintain any measure with respect to the supply of: (a) compulsory social insurance for personal injury caused by accident, work related gradual process disease and infection, and treatment injury; and (b) disaster insurance for residential property for replacement cover up to a defined statutory maximum.
Existing Measures	<i>Accident Compensation Act 2001</i> <i>Earthquake Commission Act 1993</i>

Entry No. II-3

Sector	All Sectors
Obligations Concerned	National Treatment (Cross-Border Trade in Services and Investment) Local Presence (Cross-Border Trade in Services) Senior Management and Boards of Directors (Investment) Market Access (Cross-Border Trade in Services and Investment)
Description	<u>Cross-Border Trade in Services and Investment</u> New Zealand reserves the right to adopt or maintain any measure with respect to water, including the allocation, collection, treatment, and distribution of drinking water.

Entry No. II-4

Sector	All Sectors
Obligations Concerned	<p>National Treatment (Cross-Border Trade in Services and Investment)</p> <p>Most-Favoured-Nation Treatment (Cross-Border Trade in Services and Investment)</p> <p>Local Presence (Cross-Border Trade in Services)</p> <p>Performance Requirements (Investment)</p> <p>Senior Management and Boards of Directors (Investment)</p> <p>Market Access (Cross-Border Trade in Services and Investment)</p>
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>New Zealand reserves the right to adopt and maintain any measure solely as part of the act of devolving a service that is provided in the exercise of governmental authority at the date of entry into force of this Agreement. Such measures may include:</p> <ul style="list-style-type: none"> (a) restricting the number of service suppliers; (b) allowing an enterprise, wholly or majority owned by the Government of New Zealand, to be the sole service supplier or one amongst a limited number of service suppliers; (c) imposing restrictions on the composition of senior management and boards of directors; (d) requiring local presence; and (e) specifying the juridical form of the service supplier.

Entry No. II-5

Sector	All Sectors
Obligations Concerned	National Treatment (Cross-Border Trade in Services and Investment) Most-Favoured-Nation Treatment (Cross-Border Trade in Services and Investment) Performance Requirements (Investment) Senior Management and Boards of Directors (Investment) Market Access (Cross-Border Trade in Services and Investment)
Description	<u>Cross-Border Trade in Services and Investment</u> Where the New Zealand Government wholly owns or has effective control over an enterprise, then New Zealand reserves the right to adopt or maintain any measures regarding the sale of any shares in that enterprise or any assets of that enterprise to any person, including according more favourable treatment to New Zealand nationals.

Entry No. II-6

Sector	All Sectors
Obligations Concerned	National Treatment (Investment) Market Access (Investment) Performance Requirements (Investment) Senior Management and Boards of Directors (Investment)
Description	<p><u>Investment</u></p> <p>New Zealand reserves the right to adopt or maintain any measure that sets out the approval criteria to be applied to the categories of overseas investment that require approval under New Zealand’s overseas investment regime.</p> <p>For the purposes of transparency, those categories, as set out in Entry No. I-7 are:</p> <ul style="list-style-type: none"> (a) acquisition or control by non-government sources of 25 per cent or more of any class of shares¹ or voting power² in a New Zealand entity where either the consideration for the transfer or the value of the assets exceeds NZ\$200 million; (b) commencement of business operations or acquisition of an existing business by non-government sources, including business assets, in New Zealand, where the total expenditures to be incurred in setting up or acquiring that business or those assets exceed NZ\$200 million; (c) acquisition or control by government sources of 25 per cent or more of any class of shares³ or voting power⁴ in a New Zealand entity where either the consideration for the transfer or the value of the assets exceeds NZ\$100 million;

¹ For greater certainty, the term “shares” includes shares and other types of securities.

² For greater certainty, “voting power” includes the power to control the composition of 25 per cent or more of the governing body of the New Zealand entity.

³ For greater certainty, the term “shares” includes shares and other types of securities.

⁴ For greater certainty, “voting power” includes the power to control the composition of 25 per cent or more of the governing body of the New Zealand entity.

	<p>(d) commencement of business operations or acquisition of an existing business by government sources, including business assets, in New Zealand, where the total expenditures to be incurred in setting up or acquiring that business or those assets exceed NZ\$100 million;</p> <p>(e) acquisition or control, regardless of dollar value, of certain categories of land that are regarded as sensitive or require specific approval according to New Zealand's overseas investment legislation; and</p> <p>(f) any transaction, regardless of dollar value, that would result in an overseas investment in fishing quota.</p>
Existing Measures	<p><i>Overseas Investment Act 2005</i> <i>Fisheries Act 1996</i> <i>Overseas Investment Regulations 2005</i></p>

Entry No. II-7

Sector	All Sectors
Obligations Concerned	Most-Favoured-Nation Treatment (Cross-Border Trade in Services and Investment)
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>New Zealand reserves the right to adopt or maintain any measure that accords differential treatment to a Party or a non-party under any bilateral or multilateral international agreement in force or signed prior to the date of entry into force of this Agreement.</p> <p>New Zealand reserves the right to adopt or maintain any measure that accords differential treatment to a Party or a non-party under any international agreement in force or signed after the date of entry into force of this Agreement involving:</p> <ul style="list-style-type: none">(a) aviation;(b) fisheries; and(c) maritime matters.

Entry No. II-8

Sector	All Sectors
Obligations Concerned	Most-Favoured-Nation Treatment (Cross-Border Trade in Services and Investment)
Description	<u>Cross-Border Trade in Services and Investment</u> New Zealand reserves the right to adopt or maintain any measure taken as part of a wider process of economic integration or trade liberalisation between the parties to the <i>Australia New Zealand Closer Economic Relations Trade Agreement</i> (ANZCERTA) or the <i>Pacific Agreement on Closer Economic Relations</i> (PACER) that accords differential treatment to a non-party. ⁵

⁵ For the avoidance of doubt, this includes any measure adopted or maintained under any existing or future protocol to the agreements.

Entry No. II-9

Sector	All Sectors
Obligations Concerned	National Treatment (Cross-Border Trade in Services and Investment) Local Presence (Cross-Border Trade in Services)
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>New Zealand reserves the right to adopt or maintain any measure regarding the control, management, or use of:</p> <p>(a) protected areas, being areas established under and subject to the control of legislation, including resources on land, interests in land or water, that are set up for heritage management purposes (both historic and natural heritage), public recreation, and scenery preservation; or</p> <p>(b) species owned under enactments by the Crown or that are protected by or under an enactment.</p>
Existing Measures	<p><i>Conservation Act 1987</i> and the enactments listed in: schedule 1 of the <i>Conservation Act 1987</i>; <i>Resource Management Act 1991</i>; <i>Local Government Act 1974</i>.</p>

Entry No. II-10

Sector	All Sectors
Obligations Concerned	National Treatment (Cross-Border Trade in Services and Investment) Senior Management and Boards of Directors (Investment) Market Access (Cross-Border Trade in Services and Investment)
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>New Zealand reserves the right to adopt or maintain any measure including nationality or residency measures in relation to:</p> <ul style="list-style-type: none"> (a) animal welfare; and (b) the preservation of plant, animal and human life and health; including in particular: <ul style="list-style-type: none"> (i) food safety of domestic and exported foods; (ii) animal feeds; (iii) food standards; (iv) biosecurity; (v) biodiversity; and (vi) certification of the plant or animal health status of goods. <p>Nothing in this reservation shall be construed to derogate from the obligations of Chapter 5 (Sanitary and Phytosanitary Measures), or the obligations of the <i>Agreement on the Application of Sanitary and Phytosanitary Measures</i> in Annex 1A to the WTO Agreement or the Sanitary Agreement.</p> <p>Nothing in this reservation shall be construed to derogate from the obligations of Chapter 7 (Technical Barriers to Trade), or the obligations of the <i>Agreement</i></p>

	<p><i>on Technical Barriers to Trade</i> in Annex 1A to the WTO Agreement.</p> <p>The reservation with respect to Market Access (Investment) only relates to the supply of a service via commercial presence.</p>
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Entry No. II-11

Sector	All Sectors
Obligations Concerned	National Treatment (Cross-Border Trade in Services and Investment) Performance Requirements (Investment) Senior Management and Boards of Directors (Investment) Market Access (Cross-Border Trade in Services and Investment)
Description	<u>Cross-Border Trade in Services and Investment</u> New Zealand reserves the right to maintain or adopt any measure made by or under an enactment in respect of the foreshore and seabed, internal waters as defined in international law (including the beds, subsoil, and margins of such internal waters), territorial sea, the Exclusive Economic Zone, and the continental shelf, including for the issuance of maritime concessions in the continental shelf.
Existing Measures	<i>Resource Management Act 1991</i> <i>Marine and Coastal Area (Takutai Moana) Act 2011</i> <i>Continental Shelf Act 1964</i> <i>Crown Minerals Act 1991</i> <i>EEZ and Continental Shelf (Environmental Effects) Act 2012</i>

Entry No. II-12

Sector	Business Services Fire Services
Obligations Concerned	National Treatment (Cross-Border Trade in Services and Investment) Market Access (Cross-Border Trade in Services and Investment)
Description	<u>Cross-Border Trade in Services and Investment</u> New Zealand reserves the right to adopt or maintain any measure with respect to the provision of fire prevention and firefighting services, excluding aerial firefighting services. The reservation with respect to Market Access (Investment) only relates to the supply of a service via commercial presence.
Existing Measures	<i>Fire and Emergency New Zealand Act 2017</i>

Entry No. II-13

Sector	Business Services Research and Development
Obligations Concerned	National Treatment (Cross-Border Trade in Services and Investment) Performance Requirements (Investment) Market Access (Cross-Border Trade in Services and Investment)
Description	<u>Cross-Border Trade in Services and Investment</u> New Zealand reserves the right to adopt or maintain any measure with respect to: (a) research and development services carried out by state funded tertiary institutions or by Crown Research Institutes when such research is conducted for a public purpose; or (b) research and experimental development services on physical sciences, chemistry, biology, engineering and technology, agricultural sciences, medical, pharmaceutical, and other natural sciences, i.e. CPC 8510.

Entry No. II-14

Sector	Business Services Technical Testing and Analysis Services
Obligations Concerned	National Treatment (Cross-Border Trade in Services and Investment) Market Access (Cross-Border Trade in Services and Investment)
Description	<u>Cross-Border Trade in Services and Investment</u> New Zealand reserves the right to adopt or maintain any measures in respect of: (a) composition and purity testing and analysis services (CPC 86761); (b) inspection services (CPC 86764); (c) other technical testing and analysis services (CPC 86769); (d) geological, geophysical, and other scientific prospecting services (CPC 86751); and (e) drug testing services.

Entry No. II-15

Sector	Business Services Fisheries and aquaculture Services related to fisheries and aquaculture
Obligations Concerned	National Treatment (Cross-Border Trade in Services and Investment) Most-Favoured-Nation Treatment (Cross-Border Trade in Services and Investment) Local Presence (Cross-Border Trade in Services) Performance Requirements (Investment) Senior Management and Boards of Directors (Investment) Market Access (Cross-Border Trade in Services and Investment)
Description	<u>Cross-Border Trade in Services and Investment</u> New Zealand reserves the right to control the activities of foreign fishing, including fishing landing, first landing of fish processed at sea, and access to New Zealand ports (port privileges) consistent with the provisions of the United Nations Convention on the Law of the Sea.
Existing Measures	<i>Fisheries Act 1996</i> <i>Aquaculture Reform Act 2004</i>

Entry No. II-16

Sector	Business Services Energy Manufacturing Wholesale trade Retail
Obligations Concerned	National Treatment (Cross-Border Trade in Services and Investment) Most-Favoured-Nation Treatment (Cross-Border Trade in Services and Investment) Local Presence (Cross-Border Trade in Services) Performance Requirements (Investment) Senior Management and Boards of Directors (Investment) Market Access (Cross-Border Trade in Services and Investment)
Description	<u>Cross-Border Trade in Services and Investment</u> New Zealand reserves the right to adopt any measure in order to prohibit, regulate, manage, or control the production, use, distribution, or retail of nuclear energy, including setting conditions for natural persons or juridical persons to do so.

Entry No. II-17

Sector	Communication Services Audio-visual and other Services
Obligations concernedConcerned	Most-Favoured-Nation Treatment (Cross-Border Trade in Services and Investment) Market Access (Cross-Border Trade in Services and Investment)
Description	<u>Cross-Border Trade in Services and Investment</u> New Zealand reserves the right to adopt or maintain preferential co-production arrangements for film and television productions. Official co-production status, which may be granted to a co-production produced under preferential co-production arrangements, confers national treatment on works covered by such arrangements.
Existing Measures	For greater transparency, section 18 of the <i>New Zealand Film Commission Act 1978</i> limits Commission funding to films with a “significant NewZealand content”. This criterion is deemed to be satisfied if made pursuant to a co-production agreement or arrangement with the partner country in question.

Entry No. II-18

Sector	Communication Services Audio-visual and other Services
Obligations Concerned	National Treatment (Cross-Border Trade in Services and Investment) Market Access (Cross-Border Trade in Services and Investment) Performance Requirements (Investment) Senior Management and Boards of Directors (Investment)
Description	<u>Cross-Border Trade in Services and Investment</u> New Zealand reserves the right to adopt or maintain any measure with respect to the promotion of film and television production in New Zealand and the promotion of local content on public radio and television, and in films.

Entry No. II-19

Sector	Agriculture, including services incidental to agriculture
Obligations Concerned	National Treatment (Cross-Border Trade in Services and Investment) Performance Requirements (Investment) Senior Management and Boards of Directors (Investment) Market Access (Cross-Border Trade in Services and Investment)
Description	<u>Cross-Border Trade in Services and Investment</u> New Zealand reserves the right to adopt or maintain any measures with respect to: (a) the holding of shares in the co-operative dairy company arising from the amalgamation authorised under the <i>Dairy Industry Restructuring Act 2001</i> (or any successor body); and (b) the disposition of assets of that company or its successor bodies.
Existing Measures	<i>Dairy Industry Restructuring Act 2001</i>

Entry No. II-20

Sector	Agriculture, including services incidental to agriculture
Obligations Concerned	National Treatment (Cross-Border Trade in Services and Investment) Performance Requirements (Investment) Senior Management and Boards of Directors (Investment) Market Access (Cross-Border Trade in Services and Investment)
Description	<u>Cross-Border Trade in Services and Investment</u> New Zealand reserves the right to adopt or maintain any measures with respect to the export marketing of fresh kiwifruit to all markets other than Australia.
Existing Measures	<i>Kiwifruit Industry Restructuring Act 1999</i> and Regulations

Entry No. II-21

Sector	Agriculture, including services incidental to agriculture
Obligations Concerned	<p>National Treatment (Cross-Border Trade in Services and Investment)</p> <p>Performance Requirements (Investment)</p> <p>Senior Management and Boards of Directors (Investment)</p> <p>Market Access (Cross-Border Trade in Services and Investment)</p>
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>New Zealand reserves the right to adopt or maintain any measure with respect to:</p> <p>(a) specifying the terms and conditions for the establishment and operation of any government endorsed allocation scheme for the rights to the distribution of export products falling within the HS categories covered by the <i>WTO Agreement on Agriculture</i> in Annex 1A to the WTO Agreement (“Agriculture Agreement”) to markets where tariff quotas, country-specific preferences or other measures of similar effect are in force; and</p> <p>(b) the allocation of distribution rights to wholesale trade service suppliers pursuant to the establishment or operation of such an allocation scheme.</p> <p>This entry is not intended to have the effect of prohibiting all investment in the provision of wholesale trade and distribution services relating to goods in the HS chapters covered by the Agriculture Agreement. The entry applies in respect of investment to the extent that the services sectors specified in this reservation are a subset of agricultural products subject to tariff quotas, country-specific preferences, or other measures of similar effect.</p>

Entry No. II-22

Sector	Agriculture, including services incidental to agriculture
Obligations Concerned	Senior Management and Boards of Directors (Investment) Market Access (Investment)
Description	<p><u>Investment</u></p> <p>New Zealand reserves the right to maintain or adopt any measure necessary to give effect to the establishment or the implementation of mandatory marketing plans (also referred to as “export marketing strategies”) for the export marketing of products derived from:</p> <ul style="list-style-type: none"> (a) agriculture; (b) beekeeping; (c) horticulture; (d) arboriculture; (e) arable farming; and (f) the farming of animals, <p>where there is support within the relevant industry that a mandatory collective marketing plan should be adopted or activated.</p> <p>For greater certainty, mandatory marketing plans, in the context of this reservation exclude measures limiting the number of market participants or limiting the volume of exports.</p> <p>The reservation with respect to Market Access (Investment) only relates to the supply of a service via commercial presence.</p>
Existing Measures	<i>New Zealand Horticulture Export Authority Act 1987</i>

Entry No. II-23

Sector	Health and Social services
Obligations Concerned	Most-Favoured-Nation Treatment (Cross-Border Trade in Services and Investment) Market Access (Cross-Border Trade in Services and Investment)
Description	<u>Cross-Border Trade in Services and Investment</u> New Zealand reserves the right to adopt or maintain any measure with respect to all services suppliers and investors for the supply of adoption services. The reservation with respect to Market Access (Investment) only relates to the supply of a service via commercial presence.
Existing Measures:	<i>Adoption Act 1955</i> <i>Adoption (Inter-country) Act 1997</i>

Entry No. II-24

Sector	Recreation, cultural, and sporting
Obligations Concerned	National Treatment (Cross-Border Trade in Services and Investment) Performance Requirements (Investment) Senior Management and Boards of Directors (Investment) Market Access (Cross-Border Trade in Services and Investment)
Description	<u>Cross-Border Trade in Services and Investment</u> New Zealand reserves the right to adopt or maintain any measure with respect to gambling, betting, and prostitution services.
Existing Measures	<i>Gambling Act 2003 and Regulations</i> <i>Prostitution Reform Act 2003</i> <i>Racing Act 2003</i> <i>Racing (Harm Prevention and Minimisation) Regulations 2004</i> <i>Racing (New Zealand Greyhound Racing Association Incorporated) Order 2009</i>

Entry No. II-25

Sector	Recreation, cultural, and sporting Library, archive, museum, and other cultural services
Obligations Concerned	National Treatment (Cross-Border Trade in Services and Investment) Most-Favoured-Nation Treatment (Cross-Border Trade in Services and Investment) Local Presence (Cross-Border Trade in Services) Performance Requirements (Investment) Market Access (Cross-Border Trade in Services and Investment)
Description	<u>Cross-Border Trade in Services and Investment</u> New Zealand reserves the right to adopt or maintain any measures in respect of: (a) cultural heritage of national value; including ethnological, archaeological, historical, literary, artistic, scientific, or technological heritage, as well as collections that are documented, preserved, and exhibited by museums, galleries, libraries, archives, and other heritage collecting institutions; (b) public archives; (c) library and museum services; and (d) services for the preservation of historical or sacred sites or historical buildings.

Entry No. II-26

Sector	Transport Maritime Services
Obligations Concerned	National Treatment (Cross-Border Trade in Services and Investment) Most-Favoured-Nation Treatment (Cross-Border Trade in Services and Investment) Performance Requirements (Investment) Senior Management and Boards of Directors (Investment) Market Access (Cross-Border Trade in Services and Investment)
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>New Zealand reserves the right to adopt or maintain any measure with respect to:</p> <ul style="list-style-type: none"> (a) the carriage by sea of passengers or cargo between a port located in New Zealand and another port located in New Zealand and traffic originating and terminating in the same port in New Zealand (maritime cabotage), with the exception of the movement of empty containers. For greater certainty, maritime cabotage includes feeder services; (b) the establishment of registered companies for the purpose of operating a fleet under the New Zealand flag; and (c) the registration of vessels in New Zealand.

Entry No. II-27

Sector	Distribution Services
Obligations Concerned	Market Access (Cross-Border Trade in Services and Investment)
Description	<u>Cross-Border Trade in Services and Investment</u> New Zealand reserves the right to adopt or maintain any measure for public health or social policy purposes with respect to wholesale and retail trade services of tobacco products and alcoholic beverages.

Entry No. II-28

Sector	All Sectors
Obligations Concerned	National Treatment (Investment) Performance Requirements (Investment)
Description	<u>Investment</u> New Zealand reserves the right to adopt or maintain any taxation measure with respect to the sale, purchase, or transfer of residential property (including interests that arise via leases, financing, and profit sharing arrangements, and acquisition of interests in enterprises that own residential property). For greater certainty, residential property does not include non-residential commercial real estate.

Entry No. II-29

Sector	All Sectors
Obligations Concerned	Senior Management and Board of Directors (Investment)
Description	<p><u>Investment</u></p> <p>New Zealand reserves the right to adopt or maintain any measure that requires a member of the senior management to be resident in New Zealand.</p> <p>New Zealand reserves the right to adopt or maintain any measure to require:</p> <p>(a) one member of the Board of Directors to be a New Zealand national or resident in New Zealand; or</p> <p>(b) a minority of the Board of Directors to be a New Zealand national or resident in New Zealand, where that requirement would not materially impair the ability of the investor to exercise control over its enterprise, provided that the requirement is for the purpose of securing compliance with laws or regulations that are not inconsistent with this Agreement.</p>
Existing Measures	<p><i>Companies Act 1993</i></p> <p><i>Limited Partnerships Act 2008</i></p>

Entry No. II-30

Sector	Communication Services Postal and Courier Services
Obligations Concerned	Market Access (Cross-Border Trade in Services and Investment)
Description	<u>Cross-Border Trade in Services and Investment</u>
	<p>New Zealand reserves the right to adopt or maintain any measure that would impose on postal operators additional conditions for operation in the market or de-registration where operators engage in anti-competitive behaviour.</p> <p>New Zealand reserves the right to adopt or maintain any measure that would allow it to restrict the issue of postage stamps bearing the words “New Zealand”.⁶</p> <p>The reservation with respect to Market Access (Investment) only relates to the supply of a service via commercial presence.</p>

⁶ The issue of stamps bearing the words “New Zealand” to Universal Postal Union designated operators except where the words “New Zealand” form part of the name of the operator issuing the stamps.

Entry No. II-31

Sector	Distribution Services Commission agents' services
Obligations Concerned	Market Access (Cross-Border Trade in Services and Investment)
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>New Zealand reserves the right to adopt or maintain any measure in respect of sectors not falling within the following CPC Codes:</p> <ul style="list-style-type: none"> (a) CPC 62113-62115; (b) CPC 62117-62118; (c) CPC 62111 except for 02961-02693 (ovine wool); (d) CPC 62112 except for CPC 21111, 21112, 21115, 21116 and 21119 (edible offals of bovine and ovine origin) and 02961-02963 (ovine wool); and (e) CPC 62116 except for 2613-2615 (ovine wool). <p>In respect of sectors falling within the following CPC codes:</p> <ul style="list-style-type: none"> (a) CPC 62111 only in respect of 02961-02693 (ovine wool); (b) CPC 62112 only in respect of CPC 21111, 21112, 21115, 21116 and 21119 (edible offals of bovine and ovine origin) and 02961-02963 (ovine wool); and (c) CPC 62116 only in respect of 2613-2615 (ovine wool). <p>New Zealand reserves the right to adopt or maintain any measure regarding export distribution that relates to:</p>

	<p>(a) the allocation of distribution rights related to exports of products to export markets where tariff quotas, country specific preferences, and other measures of similar effect are found which places limitations on the numbers of services suppliers, total value of services transactions, or numbers of services operations; and</p> <p>(b) mandatory export marketing strategies where there is support within the relevant industry. These export marketing strategies do not include measures limiting the number of market participants or limiting the volume of exports.</p> <p>The reservation with respect to Market Access (Investment) only relates to the supply of a service via commercial presence.</p>
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Entry No. II-32

Sector	Distribution Services Wholesale trade services
Obligations Concerned	Market Access (Cross-Border Trade in Services and Investment)
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>New Zealand reserves the right to adopt or maintain any measure in respect of sectors not falling within the following CPC codes:</p> <ul style="list-style-type: none"> (a) CPC 6223-6226, and 6228; (b) CPC 6221 except for 02961-02963 (ovine wool); (c) CPC 6222 except for CPC 21111, 21112, 21115, 21116 and 21119 (edible offals of ovine and bovine origin); and (d) CPC 62277 except for 2613-2615 (ovine wool). <p>In respect of sectors falling within the following CPC codes:</p> <ul style="list-style-type: none"> (a) CPC 6221 only in respect of 02961-02963 (ovine wool); (b) CPC 6222 only in respect of CPC 21111, 21112, 21115, 21116 and 21119 (edible offals of ovine and bovine origin); and (c) CPC 62277 only in respect of 2613-2615 (ovine wool). <p>New Zealand reserves the right to adopt or maintain any measure regarding export distribution that relates to:</p> <ul style="list-style-type: none"> (a) the allocation of distribution rights related to exports of products to export markets where tariff quotas, country specific preferences, and other measures of similar effect are found which places limitations on the numbers of services suppliers, total value of services

	<p>transactions, or numbers of services operations; and</p> <p>(b) mandatory export marketing strategies where there is support within the relevant industry. These export marketing strategies do not include measures limiting the number of market participants or limiting the volume of exports.</p> <p>The reservation with respect to Market Access (Investment) is only relates to the supply of a service via commercial presence.</p>
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Entry No. II-33

Sector	Air and Maritime Transport Selling and marketing of air and maritime transport services
Obligations Concerned	Market Access (Cross Border Trade in Services and Investment)
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>New Zealand reserves the right to adopt or maintain any measure with respect to products covered under CPC 01, 02, 211, 213-216, 22, 2399 and 261 (except for marketing and sales relating to CPC 21111, 21112, 21115, 21116 and 21119 (edible offals of bovine and ovine origin), CPC 2613 and 2615 (ovine wool), and CPC 02961 – 02963 (ovine wool)).</p> <p>The reservation with respect to Market Access (Investment) only relates to the supply of a service via commercial presence.</p>

Entry No. II-34

Sector	Maritime Transport International Transport
Obligations Concerned	Market Access (Investment)
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>New Zealand reserves the right to adopt or maintain any measure with respect to the establishment of a registered company for the purpose of operating a fleet under the New Zealand flag. This reservation relates to services covered under CPC Code 7211 (passenger transportation, except cabotage) and 7212 (freight transportation, except cabotage).</p> <p>The reservation with respect to Market Access (Investment) only relates to the supply of a service via commercial presence.</p>

Entry No. II-35

Sector	Environmental Services
Obligations Concerned	Market Access (Cross-Border Trade in Services and Investment)
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>New Zealand reserves the right to adopt or maintain any measure with respect to:</p> <ul style="list-style-type: none">(a) noise and vibration abatement services;(b) remediation and clean-up of soil and water;(c) protection of ambient air and climate;(d) protection of biodiversity and landscape; and(e) other environmental and ancillary services. <p>Except for consultancy services and services contracted by private industry.</p> <p>The reservation with respect to Market Access (Investment) only relates to the supply of a service via commercial presence.</p>

Entry No. II-36

Sector	Professional Services
Obligations Concerned	Market Access (Cross-border Trade in Services and Investment)
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>New Zealand reserves the right to adopt or maintain any measure in relation to the following sub-sectors:</p> <ul style="list-style-type: none"> (a) auctioneering services; (b) insolvency and receivership services; (c) map-making services; (d) franchising services; (e) patent agent services; (f) trademark agent services; (g) quantity surveying and services; (h) scientific and technical consulting services; (i) printing and publishing services; and (j) research and development on social sciences and humanities. <p>The reservation with respect to Market Access (Investment) only relates to the supply of a service via commercial presence.</p>

Entry No. II-37

Sector	Business Services
Obligations Concerned	Market Access (Cross-Border Trade in Services and Investment)
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>New Zealand reserves the right to adopt or maintain any measure in relation to the following sub-sectors:</p> <ul style="list-style-type: none"> (a) leasing or rental services concerning containers; (b) licensing of intellectual property, including trade marks; (c) licensing of research and development products; (d) licensing of entertainment, literary, or artistic originals; (e) mineral exploration and evaluation; (f) security system services; (g) guard services; (h) investigation service; (i) security consulting services; (j) armoured car services; and (k) other security services. <p>The reservation with respect to Market Access (Investment) only relates to the supply of a service via commercial presence.</p>

Entry No. II-38

Sector	Maintenance and Repair Services
Obligations Concerned	Market Access (Cross-Border Trade in Services and Investment)
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>New Zealand reserves the right to adopt or maintain any measure in relation to maintenance and repair services for:</p> <ul style="list-style-type: none"> (a) fabricated metal products, machinery, and equipment; (b) other machinery and equipment; (c) electrical household appliances; (d) telecommunication equipment and apparatus; (e) medical, precision, and optical instruments; (f) consumer electronics; (g) commercial and industrial machinery; (h) elevators and escalators; and (i) other equipment. <p>The reservation with respect to Market Access (Investment) only relates to the supply of a service via commercial presence.</p>

Entry No. II-39

Sector	Health Services
Obligations Concerned	Market Access (Cross-Border Trade in Services and Investment)
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>New Zealand reserves the right to adopt or maintain any measure in relation to the following sub-sectors:</p> <ul style="list-style-type: none">(a) private health and social services; and(b) services provided by midwives, nurses, physiotherapists, and para-medical personnel. <p>The reservation with respect to Market Access (Investment) only relates to the supply of a service via commercial presence.</p>

Entry No. II-40

Sector	Recreational, Cultural, and Sporting Services
Obligations Concerned	Market Access (Cross-Border Trade in Services and Investment)
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>New Zealand reserves the right to adopt or maintain any measure in relation to recreational, cultural, and sporting services.</p> <p>The reservation with respect to Market Access (Investment) only relates to the supply of a service via commercial presence.</p>

Entry No. II-41

Sector	Transport Services
Obligations Concerned	Market Access (Cross-Border Trade in Services and Investment)
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>New Zealand reserves the right to adopt or maintain any measure in relation to the following sub-sectors:</p> <ul style="list-style-type: none"> (a) pilotage and berthing services; (b) rental of vessels with crew for maritime transport services; (c) pushing and towing services (maritime); (d) local water transport services of passengers; (e) rental services of water vessels with operator; (f) cross-border supply of maritime container handling services⁷ from the territory of the United Kingdom into the territory of New Zealand. This reservation does not apply to <ul style="list-style-type: none"> (i) transshipment (board to board or via the quay); and (ii) the use of on board cargo handling equipment; (g) maintenance and repair of vessels; (h) vessel salvage and refloating services; (i) internal waterways transport;

⁷ Maritime Container Handling Services means: activities exercised by stevedoring companies, including terminal operators, but not including the direct activities of dockers when this workforce is organised independently of the stevedoring or terminal operator companies. The activities include the organisation and supervision of:

- (a) the loading/discharging of containers to/from a ship;
- (b) the lashing/unlashing of containers; and
- (c) the reception/delivery and safekeeping of containers before shipment or after discharge.

	<ul style="list-style-type: none"> (j) supporting services for internal waterway transport; (k) control, inspection, and surveillance of airport and heliports; (l) space transport services of passengers; (m) space transport services of freight; (n) supporting services for space transport; (o) supporting services for rail transport services; (p) road transport services for mail; (q) maintenance and repair of road transport equipment; (r) parking lot services; (s) supporting services for road transport services; (t) supply of desalinated water to ships berthed at ports or in territorial waters; and (u) shipbuilding and repairing, and marine engine services. <p>The reservation with respect to Market Access (Investment) only relates to the supply of a service via commercial presence.</p>
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Entry No. II-42

Sector	Utilities Services
Obligations Concerned	Market Access (Cross-Border Trade in Services and Investment)
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>New Zealand reserves the right to adopt or maintain any measure in relation to the following sub-sectors:</p> <ul style="list-style-type: none">(a) energy services;(b) oil and other hydrocarbon services;(c) services supporting the petroleum industry;(d) services related to oil and gas resources;(e) services incidental to energy distribution; and(f) electricity, gas, and water distribution (on own account). <p>The reservation with respect to Market Access (Investment) only relates to the supply of a service via commercial presence.</p>

Entry No. II-43

Sector	Other Services
Obligations Concerned	Market Access (Cross-Border Trade in Services and Investment)
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>New Zealand reserves the right to adopt or maintain any measure in relation to the following sub-sectors:</p> <ul style="list-style-type: none"> (a) handicraft industries; (b) market research and public opinion polling services; (c) packaging services; (d) cemeteries and cremation services; (e) jewellery design; (f) support services to aquaculture; (g) services provided to extraterritorial organisations and bodies; (h) domestic services; (i) cosmetic treatment, manicuring and pedicuring services; (j) hairdressing and barbers services; (k) beauty and physical well-being services; (l) grant giving services; (m) services provided by youth organisations; (n) other civic betterment and community facility support services; (o) weather forecasting and meteorological services; (p) services furnished by political organisations;

	<ul style="list-style-type: none"> (q) services furnished by other membership organisations; (r) services furnished by trade unions; (s) services furnished by professional organisations; (t) services furnished by environmental advocacy groups; (u) other special group advocacy services; (v) services furnished by human rights organisations; (w) services furnished by business, employers and professional organisations; (x) specialty design services (except interior design services); (y) design originals; and (z) combined office administration services. <p>The reservation with respect to Market Access (Investment) only relates to the supply of a service via commercial presence.</p>
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Entry No. II-44

Sector	Other services not included elsewhere
Obligations Concerned	National Treatment (Cross-Border Trade in Services and Investment) Local Presence (Cross-Border Trade in Services and Investment) Market Access (Cross-Border Trade in Services and Investment) Performance Requirements (Investment) Senior Management and Boards of Directors (Investment)
Description	<u>Cross-Border Trade in Services and Investment</u> New Zealand reserves the right to adopt or maintain any measure with respect to the provision of new services other than those classified in the CPC.

Entry No. II-45

Sector	All sectors – Presence of Natural Persons
Obligations Concerned	Market Access (Cross-Border Trade in Services)
Description	<u>Cross-Border Trade in Services</u> New Zealand reserves the right to adopt or maintain any measure with respect to the supply of a service by the presence of natural persons, subject to the provisions of Chapter 13 (Temporary Entry of Business Persons), that is not inconsistent with New Zealand's obligations under the GATS.

ANNEX II

CROSS-BORDER TRADE IN SERVICES AND INVESTMENT NON-CONFORMING MEASURES

Schedule of the United Kingdom

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Introductory Notes

For the avoidance of doubt, and recalling:

- (a) subparagraph 3(b) of Article 9.3 (Scope – Cross-Border Trade in Services) and paragraph 5 of Article 14.10 (Non-Conforming Measures – Investment) relating to the exclusion of government procurement; and
- (b) subparagraph 3(d) of Article 9.3 (Scope – Cross-Border Trade in Services) and paragraph 6 of Article 14.10 (Non-Conforming Measures – Investment) relating to the exclusion of subsidies or grants provided by a Party,

in relation to Research and Development (“R&D”) services, Chapter 9 (Cross-Border Trade in Services) and Chapter 14 (Investment) shall not interfere with the ability of the United Kingdom to grant exclusive rights or authorisations, for publicly funded R&D services, to nationals of the United Kingdom or enterprises of the United Kingdom having their registered office, central administration, or principal place of business in the United Kingdom.

Entry No. II-1– All sectors

Sector	All sectors
Obligations Concerned	<p>Market Access National Treatment Local Presence Most-Favoured-Nation Treatment Senior Management and Boards of Directors Performance Requirements</p>
Description	<p>The United Kingdom reserves the right to adopt or maintain any measure with respect to the following:</p> <p>(a) Public utilities</p> <p><u>With respect to Investment – Market Access:</u></p> <p>Services considered as public utilities at a national or local level may be subject to public monopolies or to exclusive rights granted to private operators.</p> <p>Public utilities exist in sectors such as related scientific and technical consulting services, R&D services on social sciences and humanities, technical testing and analysis services, environmental services, health services, transport services and services auxiliary to all modes of transport. Exclusive rights on those services are often granted to private operators, for instance operators with concessions from public authorities, subject to specific service obligations. Given that public utilities often also exist at the sub-central level, detailed and exhaustive sector-specific scheduling is not practical. This sub-entry (a) does not apply to telecommunications and to computer and related services.</p> <p>(b) Most-Favoured-Nation Treatment</p> <p><u>With respect to Investment – Most-Favoured-Nation Treatment and Cross-Border Trade in Services – Most-Favoured-Nation Treatment:</u></p> <p>According differential treatment pursuant to any international investment treaty or other trade agreement in force or signed prior to the date of entry into force of this Agreement.</p>

According differential treatment to a country pursuant to any existing or future bilateral or multilateral agreement which:

- (i) creates an internal market in services and investment;
- (ii) grants the right of establishment; or
- (iii) requires the approximation of legislation in one or more economic sectors.

An internal market on services and investment means an area without internal frontiers in which the free movement of services, capital and persons is ensured.

The right of establishment means an obligation to abolish in substance all barriers to establishment among the parties to the regional economic integration agreement by the date of entry into force of that agreement. The right of establishment shall include the right of nationals of the parties to the regional economic integration agreement to set up and operate enterprises under the same conditions provided for nationals under the law of the country where that establishment takes place.

The approximation of legislation means:

- (i) the alignment of the legislation of one or more of the parties to the regional economic integration agreement with the legislation of the other party or parties to that agreement; or
- (ii) the incorporation of common legislation into the law of the parties to the regional economic integration agreement.

Such alignment or incorporation shall take place, and shall be deemed to have taken place, only at the time that it has been enacted in the law of the party or parties to the regional economic integration agreement.

According differential treatment relating to the right of establishment to nationals or enterprises through existing or future bilateral agreements between the United Kingdom and any of the following countries or

principalities: Andorra, Monaco, San Marino, and the Vatican City State.

According differential treatment to a third country pursuant to existing or future agreements relating to air services or to related services in support of air services.

(c) Arms, ammunitions, and war material

With respect to Investment – Market Access, National Treatment, Most-Favoured-Nation Treatment, Senior Management and Boards of Directors, Performance Requirements and Cross-Border Trade in Services – Market Access, National Treatment, Local Presence, Most-Favoured-Nation Treatment:

Production or distribution of, or trade in, arms, munitions, and war material. War material is limited to any product which is solely intended and made for military use in connection with the conduct of war or defence activities.

(d) Presence of natural persons

With respect to Cross-Border Trade in Services – Market Access:

The supply of a service by the presence of natural persons, subject to the provisions of Chapter 13 (Temporary Entry of Business Persons), that is not inconsistent with the United Kingdom's obligations under the GATS.

(e) Residential property

With respect to Investment – National Treatment, Performance Requirements and Cross-Border Trade in Services – National Treatment:

Taxation related to the sale, purchase, or transfer of residential property (including interests that arise via leases, financing and profit-sharing arrangements, and acquisition of interests in enterprises that own residential property).

Entry No. II-2– Professional services (legal services and auditing services)

Sector - Sub-Sector	Professional services - legal services and auditing services
Industry Classification	Part of CPC 861, part of 862, part of 87902
Obligations Concerned	Market Access Local Presence National Treatment Senior Management and Boards of Directors
Description	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>(a) Legal services (part of CPC 861, part of 87902).</p> <p>The United Kingdom reserves the right to adopt or maintain any measure with respect to the supply of legal advisory and legal authorisation, documentation, and certification services provided by legal professionals entrusted with public functions, such as notaries, and with respect to services provided by bailiffs.</p> <p>(b) Auditing services (CPC – 86211, 86212 other than accounting and bookkeeping services)</p> <p>The United Kingdom reserves the right to adopt or maintain any measure with respect to the cross-border supply of auditing services.</p> <p>Existing measures: <i>Companies Act 2006</i></p>

Entry No. II-3– Professional services (health related and retail of pharmaceuticals)

Sector	Health related professional services and retail sales of pharmaceutical, medical and orthopaedic goods, other services provided by pharmacists
Industry Classification	CPC 63211, 85201, 9312, 9319
Obligations Concerned	Market Access National Treatment Local Presence
Description	<p>(a) Medical and dental services; services provided by midwives, nurses, physiotherapists, psychologists, and paramedical personnel (CPC 63211, 85201, 9312, 9319)</p> <p><u>With respect to Investment – Market Access:</u></p> <p>Establishment for doctors under the National Health Service is subject to medical manpower planning (CPC 93121, 93122).</p> <p><u>With respect to Cross-Border Trade in Services – Market Access, National Treatment, Local Presence</u></p> <p>The United Kingdom reserves the right to adopt or maintain any measure with respect to the supply of all health-related professional services, including the services provided by professionals such as medical doctors, dentists, midwives, nurses, physiotherapists, paramedical personnel, and psychologists, (part of CPC 85201, CPC 9312, part of 93191).</p> <p>(b) Retail sales of pharmaceutical, medical, and orthopaedic goods, other services provided by pharmacists (CPC 63211)</p> <p><u>With respect to Investment – Market Access and Cross-Border Trade in Services – Market Access, National Treatment, Local Presence:</u></p> <p>The United Kingdom reserves the right to adopt or maintain any measure with respect to the supply of cross-border retail sales of pharmaceuticals and of medical and orthopaedic goods, and other services provided by pharmacists. Establishment in the United Kingdom is required for the retail of</p>

pharmaceuticals and specific medical goods to the general public in the United Kingdom.

Entry No. II-4– Business services (collection agency services and credit reporting services)

Sector - Sub-Sector	Business Services - collection agency services, credit reporting services
Industry Classification	CPC 87901, 87902
Obligations Concerned	Market Access National Treatment Local Presence
Description	<p><u>Cross-Border Trade in Services</u></p> <p>The United Kingdom reserves the right to adopt or maintain any measure with respect to the supply of collection agency services and credit reporting services.</p>

Entry No. II-5– Business services (placement services)

Sector - Sub-Sector	Business services - placement services
Industry Classification	CPC 87202, 87204, 87205, 87206, 87209
Obligations Concerned	Market Access National Treatment Local Presence Senior Management and Boards of Directors
Description	<u>Investment and Cross-Border Trade in Services</u> The United Kingdom reserves the right to adopt or maintain any measure with respect to the following: (a) The supply of placement services of domestic help personnel, other commercial or industrial workers, nursing and other personnel (CPC 87204, 87205, 87206, 87209). (b) Requiring establishment for, and the prohibition of cross-border supply of, placement services of office support personnel and other workers.

Entry No. II-6– Business services (investigation services)

Sector - Sub-Sector	Business services - investigation services
Industry Classification	CPC 87301
Obligations Concerned	Market Access National Treatment Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Investment and Cross-Border Trade in Services</u> The United Kingdom reserves the right to adopt or maintain any measure with respect to the supply of investigation services (CPC 87301).

Entry No. II-7– Business services (other business services)

Sector	Business services – other business services
Industry Classification	CPC 86764, 86769, 8868
Obligations Concerned	Market Access National Treatment Local Presence
Description	<p><u>Cross-Border Trade in Services</u></p> <p>The United Kingdom reserves the right to adopt or maintain any measure with respect to the cross-border supply of maintenance and repair services in relation to the following:</p> <ul style="list-style-type: none"> (a) rail transport equipment; (b) internal waterways transport vessels; (c) maritime vessels; (d) aircraft and parts thereof (part of CPC 86764, CPC 86769, CPC 8868). <p>Only recognised organisations authorised by the United Kingdom may carry out statutory surveys and certification of ships on behalf of the United Kingdom. Establishment may be required.</p>
Existing measures:	<p><i>Regulation (EC) No 391/2009 of the European Parliament and the Council of 23 April 2009 on common rules and standards for ship inspection and survey organisations as retained in United Kingdom law by the European Union (Withdrawal) Act 2018, and as amended by the Merchant Shipping (Recognised Organisations) (Amendment) (EU Exit) Regulations 2019</i></p>

Entry No. II-8– Education services

Sector	Education services
Industry Classification	CPC 92
Obligations Concerned	Market Access National Treatment Local Presence Senior Management and Boards of Directors Performance Requirements
Description	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>The United Kingdom reserves the right to adopt or maintain any measure with respect to the following:</p> <p>(a) All educational services which receive public funding or State support in any form and are therefore not considered to be privately funded. Where the supply of privately funded education services by a foreign provider is permitted, participation of private operators in the education system may be subject to concession allocated on a non-discriminatory basis.</p> <p>(b) The supply of privately funded other education services, which means other than those classified as being primary, secondary, higher, and adult education services (CPC 929).</p>

Entry No. II-9– Health and social services

Sector	Health and social services
Industry Classification	CPC 931 (other than 9312, part of 93191), CPC 933
Obligations Concerned	Market Access National Treatment Local Presence Senior Management and Boards of Directors Performance Requirements
Description	<p>The United Kingdom reserves the right to adopt or maintain any measure with respect to the following:</p> <p>(a) Health services – including hospital, ambulance, residential health services (CPC 931 other than 9312, part of 93191)</p> <p><u>With respect to Investment – Market Access, National Treatment, Senior Management and Boards of Directors, Performance Requirements:</u></p> <ul style="list-style-type: none"> (i) the supply of all health services which receive public funding or State support in any form, and are therefore not considered to be privately funded; (ii) all privately funded health services other than hospital services; (iii) the participation of private operators in the privately funded health network may be subject to concession on a non-discriminatory basis. An economic needs test may apply. Main criteria: number of and impact on existing establishments, transport infrastructure, population density, geographic spread, and creation of new employment. <p>(b) Health and social services, including pension insurance (CPC 931 other than 9312, part of 93191)</p> <p><u>With respect to Cross-Border Trade in Services – Market Access, National Treatment, Local Presence:</u></p> <p>The cross-border supply of health services, the cross-border supply of social services, as well as activities or services forming part of a public retirement plan or statutory system of social security.</p>

Sub-entries (a) and (b) do not relate to the supply of any health-related professional services, including the services provided by professionals such as medical doctors, dentists, midwives, nurses, physiotherapists, paramedics, and psychologists, which are covered by other entries.

(c) Social services, including pension insurance

With respect to Investment – Market Access, National Treatment, Senior Management and Boards of Directors, Performance Requirements:

- (i) the supply of all social services which receive public funding or State support in any form, and are therefore not considered to be privately funded, and activities or services forming part of a public retirement plan or statutory system of social security;
- (ii) the supply of privately funded social services other than services relating to convalescent and rest houses and old people's homes;
- (iii) the participation of private operators in the privately funded social network may be subject to concession on a non-discriminatory basis. An economic needs test may apply. Main criteria: number of and impact on existing establishments, transport infrastructure, population density, geographic spread, and creation of new employment.

Entry No. II-10– Recreational, cultural, and sporting services

Sector	Recreational, cultural, and sporting services
Industry Classification	CPC 963, 9619, 964
Obligations Concerned	Market Access National Treatment Local Presence Senior Management and Boards of Directors Performance Requirements
Description	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>The United Kingdom reserves the right to adopt or maintain any measure with respect to the following:</p> <ul style="list-style-type: none"> (a) The supply of library, archive, museum, and other cultural services (CPC 963). (b) The cross-border supply of entertainment services, including theatre, live bands, circus, and discotheque services (CPC 9619, 964 other than 96492). (c) The supply of gambling activities, which involve wagering a stake with pecuniary value in games of chance, including, in particular, lotteries, scratch cards, gambling services offered in casinos, gambling arcades or licensed premises, betting services, bingo services and gambling services operated by and for the benefit of charities or non-profit-making organisations (CPC 96492).

Entry No. II-11– Transport services and auxiliary transport services

Sector	Transport services
Obligations Concerned	<p>Market Access National Treatment Local Presence Most-Favoured-Nation Treatment Performance Requirements Senior Management and Boards of Directors</p>
Description	<p>The United Kingdom reserves the right to adopt or maintain any measure with respect to the following:</p> <p>(a) Maritime transport and any other commercial activity undertaken from a ship</p> <p><u>With respect to Investment – Market Access, National Treatment, Senior Management and Boards of Directors, Performance Requirements and Cross-Border Trade in Services – Market Access, Local Presence, National Treatment:</u></p> <p>The nationality of the crew on a seagoing or non-seagoing vessel.</p> <p><u>With respect to Investment – Market Access, National Treatment, Most-favoured-nation treatment, Senior Management and Boards of Directors:</u></p> <p>For the purposes of registering a vessel and operating a fleet under the flag of the United Kingdom (all commercial marine activity undertaken from a seagoing ship, including fishing, aquaculture, and services incidental to fishing; international passenger and freight transportation (CPC 721), and services auxiliary to maritime transport).</p> <p><u>With respect to Investment – Market Access, National Treatment, Senior Management and Boards of Directors, Most-Favoured-Nation Treatment Performance Requirements and Cross-Border Trade in Services-Market Access, Local Presence, National Treatment, Most-Favoured-Nation Treatment</u></p> <p>The supply of maritime cabotage services</p> <p>Maritime cabotage services cover:</p>

- (i) transportation of passengers or goods between a port or point located in the United Kingdom and another port or point located in the United Kingdom, including on its continental shelf as provided in the UN Convention on the Law of the Sea, and
- (ii) traffic originating and terminating in the same port or point located in the United Kingdom.

For greater certainty, this entry applies to related traffic in support of offshore activities.

(b) Auxiliary services to maritime transport

With respect to Investment – Market Access, National Treatment, Senior Management and Boards of Directors and Cross-Border Trade in Services – Market Access, National Treatment, Local Presence:

The supply of pilotage and berthing services.

Only vessels flying the flag of the United Kingdom may provide pushing and towing services (CPC 7214).

(c) Inland waterways transport and auxiliary services to inland waterways transport

With respect to Investment – Market Access, National Treatment, Most-Favoured-Nation Treatment, Senior Management and Boards of Directors, Performance Requirements and Cross-Border Trade in Services – Market Access, National Treatment, Local Presence, Most-Favoured-Nation Treatment:

Inland waterways passenger and freight transportation (CPC 722), and services auxiliary to inland waterways transportation.

For greater certainty, this entry also covers the supply of cabotage transport on inland waterways (CPC 722).

(d) Rail transport and auxiliary services to rail transport

With respect to Investment – Market Access, National Treatment and Cross-Border Trade in Services – Market Access, National Treatment, Local Presence:

Railway passenger transportation (CPC 7111).

With respect to Investment – Market Access and Cross-Border Trade in Services – Market Access, Local Presence:

Railway freight transportation (CPC 7112).

(e) Road transport (passenger transportation, freight transportation, international truck transport services) and services auxiliary to road transport

With respect to Investment – Market Access, National Treatment, Senior Management and Boards of Directors and Cross-Border Trade in Services – Market Access, National Treatment, Local Presence:

- (i) to require establishment and to limit the cross-border supply of road transport services (CPC 712).
- (ii) an economic needs test may apply to taxi services in the United Kingdom setting a limit on the number of service suppliers. Main criterion: Local demand as provided in applicable laws (CPC 71221).

Existing measures:

Regulation (EC) No 1071/2009 of the European Parliament and of the Council of 21 October 2009 establishing common rules concerning the conditions to be complied with to pursue the occupation of road transport operator and repealing Council Directive 96/26/EC as retained in United Kingdom law by the European Union (Withdrawal) Act 2018 and as amended by the Licensing of Operators and International Road Haulage (Amendment etc.) (EU Exit) Regulations 2019;

Regulation (EC) No 1072/2009 of the European Parliament and of the Council of 21 October 2009 on common rules for access to the international road haulage market as retained in United Kingdom law by the European Union (Withdrawal) Act 2018 and as amended by the Licensing of Operators and

International Road Haulage (Amendment etc.) (EU Exit) Regulations 2019; and

Regulation (EC) No 1073/2009 of the European Parliament and of the Council of 21 October 2009 on common rules for access to the international market for coach and bus services, and amending Regulation (EC) No 561/2006 as retained in United Kingdom law by the European Union (Withdrawal) Act 2018 and as amended by the Common Rules for Access to the International Market for Coach and Bus Services (Amendment etc.) (EU Exit) Regulations 2019.

(f) Space transport and rental of space craft

With respect to Investment – Market Access, National Treatment, Performance Requirements, Senior Management and Boards of Directors and Cross-Border Trade in Services – Market Access, National Treatment, Local Presence:

Transportation services via space and the rental of space craft (CPC 733, part of 734).

(g) Air Traffic Management and Air Traffic Control

With respect to Investment – Market Access, National Treatment and Senior Management and Boards of Directors:

- (i) NATS Holdings Ltd and its successors.
- (ii) the exercise of statutory powers and the discharge of statutory functions and duties in relation to Air Traffic Management and Air Traffic Control.

Existing measures:

Transport Act 2000

(h) Most-favoured-nation exemptions

With respect to Investment – Most-Favoured-Nation Treatment, and Cross-Border Trade in Services – Most-Favoured-Nation Treatment:

Road and rail transport

To accord differential treatment to a country pursuant to existing or future agreements relating to international road haulage (including combined transport – road or rail) and passenger transport, concluded between the United Kingdom and a third country (CPC 7111, 7112, 7121, 7122, 7123). That treatment may:

- (i) reserve or limit the supply of the relevant transport services between the contracting parties or across the territory of the contracting parties to vehicles registered in each contracting party; or
- (ii) provide for tax exemptions for those vehicles.

(i) Air services.

With respect to Investment – Market Access, National Treatment, Senior Management and Boards of Directors, Most-Favoured-Nation Treatment, Performance Requirements:

Air carriers and airports.

Entry No. II-12– Fishing and water

Sector	Fishing, aquaculture, services incidental to fishing; collection, purification, and distribution of water
Industry Classification	ISIC Rev. 3.1 0501, 0502, 41, CPC 882
Obligations Concerned	Market Access National Treatment Local Presence Most-Favoured-Nation Treatment Performance Requirements Senior Management and Boards of Directors
Description	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>(a) Fishing, aquaculture, and services incidental to fishing (ISIC Rev. 3.1 0501, 0502, CPC 882)</p> <p>The United Kingdom reserves the right to adopt or maintain any measure, in particular within the framework of United Kingdom’s fisheries policy, and of fishing agreements with a third country, with respect to access to and use of the biological resources and fishing grounds situated in the maritime waters coming under the sovereignty or jurisdiction of the United Kingdom.</p> <p>The United Kingdom reserves the right to adopt or maintain any measure:</p> <ul style="list-style-type: none"> (i) to the effect that the fishing activity of fishing vessels flying its flag must have an economic link (to the extent and according to the terms specified in the measure) with the United Kingdom; and (ii) relating to fishing vessels’ eligibility to use United Kingdom’s fishing opportunities by reference to the nationality of the owner or owners of vessels or place of incorporation of a company. <p>The United Kingdom reserves the right to adopt or maintain any measure:</p> <ul style="list-style-type: none"> (i) regulating the landing of catches performed in the quotas allocated to vessels of New Zealand or of a designated third country in United Kingdom’s ports;

- (ii) determining a minimum size for a company in order to preserve both artisanal and coastal fishing vessels;
- (iii) according differential treatment pursuant to existing or future international agreements relating to fisheries;
- (iv) with regard to the nationality of the crew of a fishing vessel flying the flag of the United Kingdom; or
- (v) with respect to the establishment of marine or inland aquaculture facilities.

Existing measures:

Fisheries Act 2020

(b) Collection, purification, and distribution of water

With respect to Investment – Market Access, National treatment and Cross-Border Trade in Services – Market Access, Local Presence, National Treatment:

The United Kingdom reserves the right to adopt or maintain any measure with respect to activities, including services relating to the collection, purification, and distribution of water to household, industrial, commercial, or other users, including the supply of drinking water, and water management.

Entry No. II-13– Energy related activities

Sector	Production of energy and related services
Industry Classification	ISIC Rev. 3.1 401, 402, CPC 7131, 887 (other than advisory and consultancy services)
Obligations Concerned	Market Access Local Presence National Treatment Performance Requirements Senior Management and Boards of Directors
Description	<p><u>Investment and Cross-Border Trade in Services</u></p> <p>The United Kingdom reserves the right to adopt or maintain any measure where the United Kingdom permits foreign ownership of a gas or electricity transmission system, or an oil and gas pipeline transport system, with respect to enterprises of New Zealand controlled by natural persons or enterprises of a third country which accounts for more than five per cent of the United Kingdom's oil, natural gas, or electricity imports, in order to guarantee the security of the energy supply of the United Kingdom. This entry does not apply to advisory and consultancy services provided as services incidental to energy distribution.</p>

Entry No. II-14– Other services not included elsewhere

Sector	Other services not included elsewhere
Obligations Concerned	Market Access Local Presence National Treatment Performance Requirements Senior Management and Boards of Directors
Description	<u>Investment and Cross-Border Trade in Services</u> The United Kingdom reserves the right to adopt or maintain any measure with respect to the provision of new services other than those classified in the CPC.

ANNEX III

FINANCIAL SERVICES NON-CONFORMING MEASURES

Schedule of New Zealand

Headnotes

1. The commitments of New Zealand under Chapter 11 (Financial Services) are undertaken subject to the limitations and conditions set out in these Headnotes and the Schedule below.
2. The Schedule below sets out:
 - (a) in Section A, under Article 11.19 (Non-Conforming Measures – Financial Services), the entries made by New Zealand with respect to existing measures that do not conform with obligations imposed by:
 - (i) Article 11.5 (National Treatment – Financial Services);
 - (ii) Article 11.6 (Market Access – Financial Services); or
 - (iii) Article 11.10 (Senior Management and Boards of Directors – Financial Services); and
 - (b) in Section B, under Article 11.19 (Non-Conforming Measures – Financial Services), the entries made by New Zealand with respect to existing or future measures that do not conform with obligations imposed by:
 - (i) Article 11.5 (National Treatment – Financial Services);
 - (ii) Article 11.6 (Market Access – Financial Services); or
 - (iii) Article 11.10 (Senior Management and Boards of Directors – Financial Services).
3. Each entry in Section A sets out the following elements:
 - (a) “Sector” refers to the sector for which the entry is made;
 - (b) “Sub-Sector”, where referenced, refers to the specific sub-sector for which the entry is made;
 - (c) “Obligations Concerned” specifies the obligations referred to in paragraph 2 that, pursuant to Article 11.19 (Non-Conforming

- Measures – Financial Services), do not apply to the listed measure or measures covered by the entry;
- (d) “Level of Government” indicates the level of government adopting or maintaining the listed measures;
 - (e) “Measures” identifies the laws or other measures for which the entry is made. A measure cited in the “Measures” element:
 - (i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement; and
 - (ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and
 - (f) “Description” sets out the non-conforming aspects of the existing measure for which the entry is made.
4. Each entry in Section B sets out the following elements:
- (a) “Sector” refers to the sector for which the entry is made;
 - (b) “Sub-Sector”, where referenced, refers to the specific sub-sector for which the entry is made;
 - (c) “Obligations Concerned” specifies the obligations referred to in paragraph 2 that, pursuant to Article 11.19 (Non-Conforming Measures – Financial Services), do not apply to the sectors, sub-sectors, or activities listed in the entry;
 - (d) “Level of Government” indicates the level of government adopting or maintaining the listed measures;
 - (e) “Description” sets out the scope or nature of the sectors, sub-sectors, or activities covered by the entry; and
 - (f) “Existing Measures”, where provided, identifies for transparency purposes, a non-exhaustive list of existing measures that apply to the sector, sub-sector, or activities covered by the entry.
5. For entries in Section A, all elements of the entry shall be considered in their totality for the purposes of its interpretation.
6. For entries in Section B, where an inconsistency arises in relation to the interpretation of an entry, the “Description” element of the entry shall prevail to the extent of the inconsistency.

7. To clarify New Zealand's commitment with respect to Article 11.6 (Market Access – Financial Services), juridical persons supplying financial services and constituted under the laws of New Zealand are subject to non-discriminatory limitations on juridical form.¹
8. Subparagraph 1(c) of Article 11.19 (Non-Conforming Measures – Financial Services) shall not apply to a non-conforming measure relating to subparagraph (1)(e) of Article 11.6 (Market Access – Financial Services).
9. For transparency purposes and in accordance with Article 11.19 (Non-Conforming Measures – Financial Services), non-conforming measures set out in New Zealand's Schedules to Annex I (Cross-Border Trade in Services and Investment Non-Conforming Measures) and Annex II (Cross-Border Trade in Services and Investment Non-Conforming Measures) as not subject to Article 9.5 (National Treatment – Cross-Border Trade in Services), Article 14.6 (National Treatment – Investment), or Article 14.9 (Senior Management and Boards of Directors – Investment), including those entries that apply to all sectors or financial services, shall be treated as non-conforming measures not subject to Article 11.5 (National Treatment – Financial Services) and Article 11.10 (Senior Management and Boards of Directors – Financial Services), to the extent that the measure, sector, subsector, or activity set out in the entry is covered by Chapter 11 (Financial Services).
10. For greater certainty, the measures that New Zealand may take in accordance with Article 11.4 (Prudential Exception – Financial Services), provided they meet the requirements of that Article, include those governing:
 - (a) licencing, registration, or authorisation as a financial institution or cross-border financial service supplier, and corresponding requirements;
 - (b) juridical form including legal incorporation requirements for systemically important financial institutions and limitations on deposit-taking activities of branches of overseas banks, and corresponding requirements;
 - (c) requirements pertaining to directors and senior management of a financial institution or cross-border financial service supplier;
 - (d) capital, related party exposures, liquidity, disclosure, and other risk management requirements;
 - (e) payment, clearance, and settlement systems (including securities systems);

¹ For example, partnerships and sole proprietorships are generally not acceptable juridical forms for authorised depository institutions in New Zealand. These Headnotes are not in itself intended to affect, or otherwise limit, a choice by a financial institution of the other Party between branches or subsidiaries.

- (f) anti-money laundering and countering financing of terrorism; and
- (g) distress or failure of a financial institution or cross-border financial service supplier.

Section A

Entry No. III-A-1

Sector	Financial Services
Sub-Sector	Insurance and insurance-related services
Obligations Concerned	National Treatment Market Access
Measures	<i>Commodity Levies Act 1990</i> <i>Commodity Levies Amendment Act 1995</i> <i>Kiwifruit Industry Restructuring Act 1999</i> and regulations
Description	<p>The provision of crop insurance for wheat can be restricted in accordance with the <i>Commodity Levies Amendment Act 1995</i> (“CLA”). Section 4 of the CLA provides for the use of funds derived under a mandatory commodity levy on wheat growers to be used for the purpose of funding a scheme insuring wheat crops against damage or loss.</p> <p>The provision of insurance intermediation services related to the export of kiwifruit can be restricted in accordance with the <i>Kiwifruit Industry Restructuring Act 1999</i> and regulations relating to the export marketing of kiwifruit.</p>

Entry No. III-A-2

Sector	Financial services
Sub-Sector	Banking and other financial services (excluding insurance)
Obligations Concerned	Senior Management and Boards of Directors
Measures	<i>KiwiSaver Act 2006</i> <i>Financial Markets Conduct Act 2013</i>
Description	The fund manager of a registered KiwiSaver scheme and the corporate trustee of a registered KiwiSaver scheme that is a restricted scheme must both have at least one director that is a New Zealand resident for tax purposes.

Section B

Entry No. III-B-1

Sector	Financial Services
Sub-Sector	Insurance and insurance-related services
Obligations Concerned	National Treatment Senior Management and Boards of Directors Market Access
Description	<p>New Zealand reserves the right to adopt or maintain any measure with respect to the supply of:</p> <p>(a) compulsory social insurance for personal injury caused by accident, work related gradual process disease and infection, and treatment injury; and</p> <p>(b) disaster insurance for residential property for replacement cover up to a defined statutory maximum.</p>
Existing Measures	<i>Accident Compensation Act 2001</i> <i>Earthquake Commission Act 1993</i>

Entry No. III-B-2

Sector	Financial Services
Sub-Sector	Banking and other financial services (excluding insurance)
Obligations Concerned	National Treatment Market Access Senior Management and Boards of Directors
Description	New Zealand reserves the right to adopt or maintain any measures with respect to the establishment or operation of any unit trust, market, or other facility established for the trade in, or allotment or management of, securities in the co-operative dairy company arising from the amalgamation authorised under the <i>Dairy Industry Restructuring Act 2001</i> (or any successor body).

Entry No. III-B-3

Sector	Financial Services
Sub-Sector	Insurance and insurance-related services
Obligations Concerned	National Treatment Market Access
Description	<p>New Zealand reserves the right to adopt or maintain any measure with respect to insurance and insurance-related services for industry marketing boards established for products under the following CPC codes:</p> <ul style="list-style-type: none">(a) 01, except 01110 and 01340 (products of agriculture, horticulture, and market gardening, except wheat and kiwifruit);(b) 02 (live animals and animal products);(c) 211, except 21111, 21112, 21115, 21116 and 21119 (meat and meat products, except beef, sheep meat, poultry, and offal);(d) 213-216 (prepared and preserved vegetables, fruit juices and vegetable juices, prepared and preserved fruit and nuts, animal and vegetable oils and fats);(e) 22 (dairy);(f) 2399 ('other food products'); and(g) 261, except for 2613, 2614, 2615, 02961, 02962 and 02963 (natural textile fibres prepared for spinning, excluding wool).
Existing Measures	<i>Commodity Levies Act 1990</i>

Entry No. III-B-4

Sector	Financial Services
Sub-Sector	All
Obligations Concerned	Senior Management and Boards of Directors
Description	<p>New Zealand reserves the right to adopt or maintain any measure that requires all companies to have one or more directors, of whom at least one must:</p> <ul style="list-style-type: none">(a) live in New Zealand; or(b) live in an “enforcement country”² and be a director of a company that is registered (except as the equivalent of an overseas company) in that enforcement country.

² “enforcement country” means a country that has an agreement with New Zealand that allows for the recognition and enforcement in that country of New Zealand judgements imposing regulatory regime criminal fines.

Entry No. III-B-5

Sector	Financial Services
Sub-Sector	All
Obligations Concerned	Market Access National Treatment
Description	<p>New Zealand reserves the right to adopt or maintain any measure with respect to:</p> <ul style="list-style-type: none">(a) the provision of public law enforcement and correctional services; and(b) the following, to the extent that they are social services established for a public purpose:<ul style="list-style-type: none">(i) childcare;(ii) health;(iii) income security and insurance;(iv) public education;(v) public housing;(vi) public training;(vii) public transport;(viii) public utilities;(ix) social security and insurance; and(x) social welfare. <p>For Market Access (Cross-Border Trade in Services), the scope of this entry is limited to the sector of Financial Services.</p>

Entry No. III-B-6

Sector	Financial Services
Sub-Sector	All
Obligations Concerned	National Treatment
Description	New Zealand reserves the right to adopt or maintain any measure that provides a subsidy or grant to any entities that are controlled, or wholly or partially owned, by the government that may conduct financial operations, including measures taken in relation to the privatisation of such entities.

Entry No. III-B-7

Sector	Financial Services
Sub-Sector	All
Obligations Concerned	National Treatment
Description	<p>New Zealand reserves the right to adopt or maintain any measure that provides a subsidy or grant to an entity that is systemically important to the infrastructure of the financial market, including:</p> <ul style="list-style-type: none">(a) exchanges;(b) clearing and settlement facilities; and(c) market operators.

Entry No. III-B-8

Sector	Financial Services
Sub-Sector	Banking and other financial services (excluding insurance)
Obligations Concerned	National Treatment Market Access
Description	<p>New Zealand reserves the right to adopt or maintain any measure with respect to the establishment or operation of exchanges, securities markets, or futures markets.</p> <p>For greater certainty, this entry does not apply to financial institutions participating in, or seeking to participate in, any such exchange, securities market, or futures market.</p>

ANNEX III

FINANCIAL SERVICES NON-CONFORMING MEASURES

Schedule of the United Kingdom

Headnotes

1. The commitments of the United Kingdom under Chapter 11 (Financial Services) are undertaken subject to these Headnotes and the Schedule below.
2. The Schedule below sets out:
 - (a) in Section A, under Article 11.19 (Non-Conforming Measures – Financial Services), the entries made by the United Kingdom with respect to existing measures that do not conform with obligations imposed by:
 - (i) Article 11.5 (National Treatment – Financial Services);
 - (ii) Article 11.6 (Market Access – Financial Services); or
 - (iii) Article 11.10 (Senior Management and Boards of Directors – Financial Services); and
 - (b) in Section B, under Article 11.19 (Non-Conforming Measures – Financial Services), the entries made by the United Kingdom with respect to existing or future measures that do not conform with obligations imposed by:
 - (i) Article 11.5 (National Treatment – Financial Services);
 - (ii) Article 11.6 (Market Access – Financial Services); or
 - (iii) Article 11.10 (Senior Management and Boards of Directors – Financial Services).
3. Each entry in Section A sets out the following elements:
 - (a) “Sector” refers to the sector for which the entry is made;
 - (b) “Sub-Sector”, where referenced, refers to the specific sub-sector for which the entry is made;
 - (c) “Obligations Concerned” specifies the obligations referred to in paragraph 2 that, pursuant to Article 11.19 (Non-Conforming Measures – Financial Services), do not apply to the listed measure or measures covered by the entry;

- (d) “Level of Government” indicates the level of government adopting or maintaining the listed measures;
 - (e) “Measures” identifies the laws or other measures for which the reservation is taken. A measure cited in the “Measures” element:
 - (i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement; and
 - (ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and
 - (f) “Description” sets out the non-conforming aspects of the existing measure for which the reservation is taken.
4. Each entry in Section B sets out the following elements:
- (a) “Sector” refers to the sector for which the reservation is made;
 - (b) “Sub-Sector”, where referenced, refers to the specific sub-sector for which the entry is made;
 - (c) “Obligations Concerned” specifies the obligations referred to in paragraph 2 that, pursuant to Article 11.19 (Non-Conforming Measures – Financial Services), do not apply to the sectors, sub-sectors, or activities listed in the entry;
 - (d) “Level of Government” indicates the level of government adopting or maintaining the listed measure;
 - (e) “Description” sets out the scope or nature of the sectors, sub-sectors, or activities covered by the entry; and
 - (f) “Existing Measures”, where provided, identifies for transparency purposes, a non-exhaustive list of existing measures that apply to the sector, sub-sector, or activities covered by the entry.
5. For greater certainty, measures falling under exceptions applicable to this Chapter, such as those in Article 11.3 (Specific Exceptions – Financial Services) and Article 11.4 (Prudential Exception – Financial Services), need not be scheduled. The listing of a measure is without prejudice to whether that measure or any other measure is covered by exceptions such as those in Article 11.3 (Specific Exceptions – Financial Services) and Article 11.4 (Prudential Exception – Financial Services).
6. For greater certainty, for prudential reasons within the context of Article 11.4 (Prudential Exception – Financial Services), the United Kingdom shall not

be prevented from applying measures to branches established in the United Kingdom by enterprises incorporated in New Zealand.

7. In the interpretation of an entry in Section B, all elements of the entry shall be considered. The “Description” element shall prevail over all other elements.

Section A

NONE

Section B

Entry No. III-B-1

Sector – Sub-sector	Financial Services – Banking and other financial services (excluding insurance)
Obligations Concerned	Market Access
Level of Government	Central
Description	Only firms having their place of business in the United Kingdom can act as depositaries of the assets of investment funds. The establishment of a specialised management company, incorporated in the United Kingdom and having a place of business in the United Kingdom, is required to perform the activities of management of common funds, including unit trusts, and investment companies.

Entry No. III-B-2

Sector	All Financial Services
Obligations Concerned	Market Access
Level of Government	Central
Description	A financial service supplier, other than a branch, when establishing in the United Kingdom may be required to adopt a specific legal form, on a non-discriminatory basis.