

Annex 2  
Product Specific Rules

1. For the purposes of the product specific rules set out in this Annex and the Attachment to Annex 3, the term:

- (a) "LVC 40%" means that the good has a local value content, calculated using the formula set out in Article 27, of not less than 40 percent, and the final process of production has been performed in a Party;

Note: For the purposes of this Annex, subparagraph 2(a) of Article 27 shall apply.

- (b) "CC" denotes a change to the chapter, heading or subheading from any other chapter. This means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 2-digit level (i.e. a change in chapter) of the HS;
- (c) "CTH" denotes a change to the chapter, heading or subheading from any other heading. This means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 4-digit level (i.e. a change in heading) of the HS;
- (d) "CTSH" denotes a change to the chapter, heading or subheading from any other subheading. This means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 6-digit level (i.e. a change in subheading) of the HS; and
- (e) "WO" means that the good is wholly obtained or produced entirely in a Party as defined in Article 25.

2. This Annex is based on the Harmonized System as amended on 1 January 2007.

3. For the purposes of subparagraph 1(b) of Article 28, the following shall apply:

- (a) in the case of a good classified under subheadings 0901.21, 0901.22, 1803.10, 1803.20, and 1805.00 of the HS, the total value of non-originating materials used in its production that have not undergone the required CTC does not exceed 10 percent of the FOB; and

- (b) in the case of a good classified under subheading 2103.90 of the HS, the total value of non-originating materials used in its production that have not undergone the required CTC does not exceed seven percent of the FOB.

Tariff item number		Description of goods	Product specific rules
Section I Live animals; animal products (Chapter 1-5)			
Chapter 1		Live animals	CC
Chapter 2		Meat and edible meat offal	CC except from Chapter 1.
Chapter 3		Fish and crustaceans, mollusks and other aquatic invertebrates	CC
Chapter 4		Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	CC
Chapter 5		Products of animal origin, not elsewhere specified or included	CC
Section II Vegetable products (Chapter 6-14)			
Chapter 6		Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	CC
Chapter 7		Edible vegetables and certain roots and tubers	CC
Chapter 8		Edible fruit and nuts; peel of citrus fruit or melons	
	08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	
		- Coconuts:	
		0801.11 -- Desiccated	CC
		0801.19 -- Other	CC
		- Brazil nuts:	
		0801.21 -- In shell	CC
		0801.22 -- Shelled	CC
		- Cashew nuts:	
		0801.31 -- In shell	CC
		0801.32 -- Shelled	CTSH
	08.02	Other nuts, fresh or dried, whether or not shelled or peeled.	CC
	08.03	0803.00 Bananas, including plantains, fresh or dried.	CC
	08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.	CC
	08.05	Citrus fruit, fresh or dried.	CC
	08.06	Grapes, fresh or dried.	CC
	08.07	Melons (including watermelons) and papaws (papayas), fresh.	CC
	08.08	Apples, pears and quinces, fresh.	CC
	08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	CC

	08.10		Other fruit, fresh.	CC
	08.11		Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	CC
	08.12		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.	CC
	08.13		Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.	CC
	08.14	0814.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	CC
Chapter 9			Coffee, tea, maté and spices	
	09.01		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	CC
	09.02		Tea, whether or not flavored.	CC
	09.03	0903.00	Maté.	CC
	09.04		Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or the genus <i>Pimenta</i> .	CC
	09.05	0905.00	Vanilla.	CC
	09.06		Cinnamon and cinnamon-tree flowers.	CC
	09.07	0907.00	Cloves (whole fruit, cloves and stems).	CC
	09.08		Nutmeg, mace and cardamoms.	CC
	09.09		Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	CC
	09.10		Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	
		0910.10	- Ginger	CC
		0910.20	- Saffron	CC
		0910.30	- Turmeric (curcuma)	CC
			- Other spices:	
		0910.91	-- Mixtures referred to in Note 1(b) to this Chapter	CC
		0910.99	-- Other	CTSH for Curry. CC for any other good.
Chapter 10			Cereals	CC
Chapter 11			Products of the milling industry; malt; starches; inulin; wheat gluten	

	11.01	1101.00	Wheat or meslin flour.	CC
	11.02		Cereal flours other than of wheat or meslin.	CC
	11.03		Cereal groats, meal and pellets.	CC
	11.04		Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.	CC
	11.05		Flour, meal, powder, flakes, granules and pellets of potatoes.	CC except from Chapter 7.
	11.06		Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.	
		1106.10	- Of the dried leguminous vegetables of heading 07.13	CC
		1106.20	- Of sago or of roots or tubers of heading 07.14	CC except from Chapter 7.
		1106.30	- Of the products of Chapter 8	CC except from Chapter 8.
	11.07		Malt, whether or not roasted.	CC
	11.08		Starches; inulin.	CC
	11.09	1109.00	Wheat gluten, whether or not dried.	CC
Chapter 12			Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	CC
Chapter 13			Lac; gums, resins and other vegetable saps and extracts	CC
Chapter 14			Vegetable plaiting materials; vegetable products not elsewhere specified or included	CC
Section III Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes (Chapter 15)				
Chapter 15			Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	
	15.01	1501.00	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.	CC
	15.02	1502.00	Fats of bovine animals, sheep or goats, other than those of heading 15.03.	CC
	15.03	1503.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	CC
	15.04		Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.	CC
	15.05	1505.00	Wool grease and fatty substances derived therefrom (including lanolin).	CC
	15.06	1506.00	Other animal fats and oils and their	CC

			fractions, whether or not refined, but not chemically modified.	
	15.07		Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	
		1507.10	- Crude oil, whether or not degummed	CC
		1507.90	- Other	CTSH
	15.08		Ground-nut oil and its fractions, whether or not refined, but not chemically modified.	CC
	15.09		Olive oil and its fractions, whether or not refined, but not chemically modified.	
		1509.10	- Virgin	CC
		1509.90	- Other	CTSH
	15.10	1510.00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.	CC
	15.11		Palm oil and its fractions, whether or not refined, but not chemically modified.	
		1511.10	- Crude oil	CC
		1511.90	- Other	CTSH
	15.12		Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.	CC
	15.13		Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	
			- Coconut (copra) oil and its fractions:	
		1513.11	-- Crude oil	CC
		1513.19	-- Other	CTSH
			- Palm kernel or babassu oil and fractions thereof:	
		1513.21	-- Crude oil	CC
		1513.29	-- Other	CTSH
	15.14		Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	CC
	15.15		Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	
			- Linseed oil and its fractions:	
		1515.11	-- Crude oil	CC
		1515.19	-- Other	CC
			- Maize (corn) oil and its fractions:	

		1515.21	-- Crude oil	CC
		1515.29	-- Other	CC
		1515.30	- Castor oil and its fractions	CTSH
		1515.50	- Sesame oil and its fractions	CC
		1515.90	- Other	CTSH for Tung oil and its fractions. CC for any other goods.
	15.16		Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared.	CTH
	15.17		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 15.16.	CTH
	15.18	1518.00	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; 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
	15.20	1520.00	Glycerol, crude; glycerol waters and glycerol lyes.	CTH
	15.21		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or colored.	CTH
	15.22	1522.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	CTH
Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes (Chapter 16-24)				
Chapter 16			Preparations of meat, of fish or of crustaceans, mollusks or other aquatic invertebrates	
	16.01	1601.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	CC except from Chapter 1 or 2.
	16.02		Other prepared or preserved meat, meat offal or blood.	
		1602.10	- Homogenized preparations	CC except from

				Chapter 1 or 2.
		1602.20	- Of liver of any animal	CC except from Chapter 1 or 2.
			- Of poultry of heading 01.05:	
		1602.31	-- Of turkeys	CC except from Chapter 1 or 2.
		1602.32	-- Of fowls of the species <i>Gallus domesticus</i>	CC
		1602.39	-- Other	CC
			- Of swine:	
		1602.41	-- Hams and cuts thereof	CC except from Chapter 1 or 2.
		1602.42	-- Shoulders and cuts thereof	CC except from Chapter 1 or 2.
		1602.49	-- Other, including mixtures	CC except from Chapter 1 or 2.
		1602.50	- Of bovine animals	CC except from Chapter 1 or 2.
		1602.90	- Other, including preparations of blood of any animal	CC
	16.03	1603.00	Extracts and juices of meat, fish or crustaceans, mollusks or other aquatic invertebrates.	CC
	16.04		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	
			- Fish, whole or in pieces, but not minced:	
		1604.11	-- Salmon	CC except from Chapter 3.
		1604.12	-- Herrings	CC except from Chapter 3.
		1604.13	-- Sardines, sardinella and brisling or sprats	CC except from Chapter 3.
		1604.14	-- Tunas, skipjack and bonito ( <i>Sarda spp.</i> )	CC except from Chapter 3.
		1604.15	-- Mackerel	CC except from Chapter 3.
		1604.16	-- Anchovies	CC except from Chapter 3.
		1604.19	-- Other	CC except from Chapter 3.
		1604.20	- Other prepared or preserved fish	CC except from Chapter 3.
		1604.30	- Caviar and caviar substitutes	CC
	16.05		Crustaceans, mollusks and other aquatic invertebrates, prepared or preserved.	
		1605.10	- Crab	CC except from Chapter 3.
		1605.20	- Shrimps and prawns	CC
		1605.30	- Lobster	CC except from



				Chapter 3.
		1605.40	- Other crustaceans	CC
		1605.90	- Other	CC except from Chapter 3.
Chapter 17			Sugars and sugar confectionery	
	17.01		Cane or beet sugar and chemically pure sucrose, in solid form.	CC except from Chapter 12.
	17.02		Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavoring or coloring matter; artificial honey, whether or not mixed with natural honey; caramel.	
			- Lactose and lactose syrup:	
		1702.11	-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	CC except from Chapter 4.
		1702.19	-- Other	CC except from Chapter 4.
		1702.20	- Maple sugar and maple syrup	CC
		1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	CC
		1702.40	- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar	CC
		1702.50	- Chemically pure fructose	CC except from Chapter 11 or 12.
		1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar	CC except from Chapter 11 or 12.
		1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose	CC
	17.03		Molasses resulting from the extraction or refining of sugar.	CC except from Chapter 12.
	17.04		Sugar confectionery (including white chocolate), not containing cocoa.	CC
Chapter 18			Cocoa and cocoa preparations	CC
Chapter 19			Preparations of cereals, flour, starch or milk; pastrycooks' products	
	19.01		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	CC

			basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.	
	19.02		Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	CC
	19.03	1903.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	CC except from Chapter 11.
	19.04		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
	19.05		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	
		1905.10	- Crispbread	CC except from Chapter 11.
		1905.20	- Gingerbread and the like	CC except from Chapter 11.
			- Sweet biscuits; waffles and wafers:	
		1905.31	-- Sweet biscuits	CC
		1905.32	-- Waffles and wafers	CC
		1905.40	- Rusks, toasted bread and similar toasted products	CC except from Chapter 11.
		1905.90	- Other	CC except from Chapter 11.
Chapter 20			Preparations of vegetables, fruit, nuts or other parts of plants	
	20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	CC except from Chapter 7 or 8.
	20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.	CC except from Chapter 7.
	20.03		Mushrooms and truffles, prepared or	CC except from

			preserved otherwise than by vinegar or acetic acid.	Chapter 7.
	20.04		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.	CC except from Chapter 7.
	20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.	CC except from Chapter 7.
	20.06	2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized).	CC except from Chapter 7 or 8.
	20.07		Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.	
		2007.10	- Homogenized preparations	CC except from Chapter 8.
			- Other:	
		2007.91	-- Citrus fruit	CC except from Chapter 8.
		2007.99	-- Other	CC except from Chapter 7 or 8.
	20.08		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.	
			- Nuts, ground-nuts and other seeds, whether or not mixed together:	
		2008.11	-- Ground-nuts	CC except from Chapter 12.
		2008.19	-- Other, including mixtures	CC except from Chapter 8.
		2008.20	- Pineapples	CC except from Chapter 8.
		2008.30	- Citrus fruit	CC except from Chapter 8.
		2008.40	- Pears	CC except from Chapter 8.
		2008.50	- Apricots	CC except from Chapter 8.
		2008.60	- Cherries	CC except from Chapter 8.
		2008.70	- Peaches, including nectarines	CC except from Chapter 8.
		2008.80	- Strawberries	CC except from Chapter 8.

			- Other, including mixtures other than those of subheading 2008.19:	
		2008.91	-- Palm hearts	CC except from Chapter 8.
		2008.92	-- Mixtures	CC except from Chapter 8.
		2008.99	-- Other	CC except from Chapter 7 or 8.
	20.09		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	
			- Orange juice:	
		2009.11	-- Frozen	CC
		2009.12	-- Not frozen, of a Brix value not exceeding 20	CC
		2009.19	-- Other	CC
			- Grapefruit (including pomelo) juice:	
		2009.21	-- Of a Brix value not exceeding 20	CC
		2009.29	-- Other	CC
			- Juice of any other single citrus fruit:	
		2009.31	-- Of a Brix value not exceeding 20	CC
		2009.39	-- Other	CC
			- Pineapple juice:	
		2009.41	-- Of a Brix value not exceeding 20	CC except from Chapter 8.
		2009.49	-- Other	CC except from Chapter 8.
		2009.50	- Tomato juice	CC except from Chapter 7.
			- Grape juice (including grape must):	
		2009.61	-- Of a Brix value not exceeding 30	CC
		2009.69	-- Other	CC
			- Apple juice:	
		2009.71	-- Of a Brix value not exceeding 20	CC
		2009.79	-- Other	CC
		2009.80	- Juice of any other single fruit or vegetable	CC
		2009.90	- Mixture of Juices	CC except from Chapter 7 or 8.
Chapter 21			Miscellaneous edible preparations	
	21.01		Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.	
			- Extracts, essences and concentrates of coffee, and preparations with a	

			basis of these extracts, essences or concentrates or with a basis of coffee:	
		2101.11	-- Extracts, essences and concentrates	CC
		2101.12	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	CC
		2101.20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	CC
		2101.30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	CC except from Chapter 10 or 19.
	21.02		Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.	CC
	21.03		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	
		2103.10	- Soya sauce	CC
		2103.20	- Tomato ketchup and other tomato sauces	CC except from Chapter 7 or 20.
		2103.30	- Mustard flour and meal and prepared mustard	CC
		2103.90	- Other	CC
	21.04		Soups and broths and preparations therefor; homogenized composite food preparations.	CC
	21.05	2105.00	Ice cream and other edible ice, whether or not containing cocoa.	CC
	21.06		Food preparations not elsewhere specified or included.	
		2106.10	- Protein concentrates and textured protein substances	CC
		2106.90	- Other	LVC 40%
Chapter 22			Beverages, spirits and vinegar	
	22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavored; ice and snow.	CC
	22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.	

		2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored	CC
		2202.90	- Other	LVC 40%
	22.03	2203.00	Beer made from malt.	CTH
	22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	CC
	22.05		Vermouth and other wine of fresh grapes flavored with plants or aromatic substances.	CC
	22.06	2206.00	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	CC
	22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.	CC
	22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.	
		2208.20	- Spirits obtained by distilling grape wine or grape marc	LVC 40% or CC
		2208.30	- Whiskies	LVC 40% or CC
		2208.40	- Rum and other spirits obtained by distilling fermented sugarcane products	LVC 40% or CC
		2208.50	- Gin and Geneva	LVC 40% or CC
		2208.60	- Vodka	LVC 40% or CC
		2208.70	- Liqueurs and cordials	LVC 40% or CC
		2208.90	- Other	LVC 40% and CTH for sake compound or cooking sake (Mirin). CC except from Chapter 8 or 20 for beverage with a basis of fruits, of an alcoholic strength by volume of less than 1 %. CTH except from heading 22.07 for any

				other good.
	22.09	2209.00	Vinegar and substitutes for vinegar obtained from acetic acid.	CC
Chapter 23			Residues and waste from the food industries; prepared animal fodder	
	23.01		Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, mollusks or other aquatic invertebrates, unfit for human consumption; greaves.	CTH
	23.02		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.	CTH
	23.03		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.	CTH
	23.04	2304.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.	CTH
	23.05	2305.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	CTH
	23.06		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.	CTH
	23.07	2307.00	Wine lees; argol.	CTH
	23.08	2308.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	CTH
	23.09		Preparations of a kind used in animal feeding.	LVC 40%
Chapter 24			Tobacco and manufactured tobacco substitutes	
	24.01		Unmanufactured tobacco; tobacco refuse.	
		2401.10	- Tobacco, not stemmed/stripped	CC
		2401.20	- Tobacco, partly or wholly stemmed/stripped	CC
		2401.30	- Tobacco refuse	CTSH
	24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	CTH
	24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.	CTH
Section V Mineral products (Chapter 25-27)				
Chapter 25			Salt; sulphur; earths and stone;	

			plastering materials, lime and cement	
	25.01	2501.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.	CC
	25.02	2502.00	Unroasted iron pyrites.	CC
	25.03	2503.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	CC
	25.04		Natural graphite.	CC
	25.05		Natural sands of all kinds, whether or not colored, other than metalbearing sands of Chapter 26.	CC
	25.06		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.	CC
	25.07	2507.00	Kaolin and other kaolinic clays, whether or not calcined.	CC
	25.08		Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.	CC
	25.09	2509.00	Chalk.	CC
	25.17		Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.	
		2517.20	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	CC
		2517.30	- Tarred macadam	CC
			- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treatment:	
		2517.41	-- Of marble	CC
		2517.49	-- Other	CC
	25.18		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.	CC
	25.19		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.	CC



	25.20		Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not colored, with or without small quantities of accelerators or retarders.	
		2520.10	- Gypsum; anhydrite	CC
		2520.20	- Plasters	CTSH
	25.21	2521.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	CC
	25.24		Asbestos.	CC
	25.25		Mica, including splittings; mica waste.	
		2525.10	- Crude mica and mica rifted into sheets or splittings	CC
		2525.20	- Mica powder	CC
		2525.30	- Mica waste	WO
	25.26		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.	CC
	25.28		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 <sub>3</sub> BO <sub>3</sub> calculated on the dry weight.	CC
	25.29		Feldspar; leucite; nepheline and nepheline syenite; fluorspar.	CC
	25.30		Mineral substances not elsewhere specified or included.	CC
Chapter 26			Ores, slag and ash	
	26.01		Iron ores and concentrates, including roasted iron pyrites.	CC
	26.02	2602.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.	CC
	26.03	2603.00	Copper ores and concentrates.	CC
	26.04	2604.00	Nickel ores and concentrates.	CC
	26.05	2605.00	Cobalt ores and concentrates.	CC
	26.06	2606.00	Aluminum ores and concentrates.	CC
	26.07	2607.00	Lead ores and concentrates.	CC
	26.08	2608.00	Zinc ores and concentrates.	CC
	26.09	2609.00	Tin ores and concentrates.	CC
	26.10	2610.00	Chromium ores and concentrates.	CC
	26.11	2611.00	Tungsten ores and concentrates.	CC
	26.12		Uranium or thorium ores and concentrates.	CC
	26.13		Molybdenum ores and concentrates.	CC
	26.14	2614.00	Titanium ores and concentrates.	CC
	26.15		Niobium, tantalum, vanadium or zirconium ores and concentrates.	CC
	26.16		Precious metal ores and concentrates.	CC
	26.17		Other ores and concentrates.	CC
	26.18	2618.00	Granulated slag (slag sand) from the manufacture of iron or steel.	WO

	26.19	2619.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	WO
	26.20		Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds.	WO
	26.21		Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.	WO
Chapter 27			Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	
	27.01		Coal; briquettes, ovoids and similar solid fuels manufactured from coal.	CC
	27.02		Lignite, whether or not agglomerated, excluding jet.	CC
	27.03	2703.00	Peat (including peat litter), whether or not agglomerated.	CC
	27.04	2704.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	CC
	27.05	2705.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	CC
	27.06	2706.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	CC
	27.09	2709.00	Petroleum oils and oils obtained from bituminous minerals, crude.	CC
	27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.	
			- Waste oils:	
		2710.91	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	WO
		2710.99	-- Other	WO
	27.11		Petroleum gases and other gaseous hydrocarbons.	
			- Liquefied:	
		2711.11	-- Natural gas	CC
			- In gaseous state:	
		2711.21	-- Natural gas	CC
Section VI Products of the chemical or allied industries (Chapter 28-38)				
Chapter 28			Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, or radioactive elements or of isotopes	
	28.04		Hydrogen, rare gases and other non-metals.	
			- Silicon:	
		2804.61	-- Containing by weight not less than	LVC 40% or CTSH

			99.99 % of silicon	
		2804.69	-- Other	LVC 40% or CTSH
	28.44		Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixture and residues containing these products.	
		2844.10	- Natural uranium and its compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing natural uranium or natural uranium compounds	CC
		2844.20	- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	CTSH
		2844.30	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	CTSH
		2844.40	- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermetes), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	CTSH
		2844.50	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	CTSH
Chapter 29			Organic chemicals	
	29.01		Acyclic hydrocarbons.	LVC 40% or CTSH
	29.02		Cyclic hydrocarbons.	LVC 40% or CTSH
	29.03		Halogenated derivatives of hydrocarbons.	LVC 40% or CTSH
	29.04		Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.	LVC 40% or CTSH
	29.05		Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
			- Saturated monohydric alcohols:	
		2905.11	-- Methanol (methyl alcohol)	LVC 40% or CTSH
		2905.12	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	LVC 40% or CTSH
		2905.13	-- Butan-1-ol (n-butyl alcohol)	LVC 40% or CTSH
		2905.14	-- Other butanols	LVC 40% or CTSH
		2905.16	-- Octanol (octyl alcohol) and isomers thereof	LVC 40% or CTSH
		2905.17	-- Dodecan-1-ol (lauryl alcohol), hexadecane-1-ol (cetyl alcohol) and	LVC 40% or CTSH

			octadecan-1-ol (stearyl alcohol)	
		2905.19	-- Other	LVC 40% or CTSH
			- Unsaturated monohydric alcohols:	
		2905.22	-- Acyclic terpene alcohols	LVC 40% or CTSH
		2905.29	-- Other	LVC 40% or CTSH
			- Diols:	
		2905.31	-- Ethylene glycol (ethanediol)	LVC 40% or CTSH
		2905.32	-- Propylene glycol (propane-1,2-diol)	LVC 40% or CTSH
		2905.39	-- Other	LVC 40% or CTSH
			- Other polyhydric alcohols:	
		2905.41	-- 2-Ethyl-2-(hydroxymethyl) propane-1,3-diol (trimethylolpropane)	LVC 40% or CTSH
		2905.42	-- Pentaerythritol	LVC 40% or CTSH
		2905.44	-- D-glucitol (sorbitol)	CTH except heading 17.02.
		2905.49	-- Other Note: Other than 2-Ethyl-2-(hydroxymethyl) propane-1,3-diol (trimethylolpropane), pentaerythritol, mannitol, d-glucitol (sorbitol), and glycerol.	LVC 40% or CTSH
			- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:	
		2905.51	-- Ethchlorvynol (INN)	LVC 40% or CTSH
		2905.59	-- Other	LVC 40% or CTSH
	29.06		Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
			- Cyclanic, cyclenic or cycloterpenic:	
		2906.11	-- Menthol	CC except from Chapter 33.
		2906.12	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	LVC 40% or CTSH
		2906.13	-- Sterols and inositols	LVC 40% or CTSH
		2906.19	-- Other	LVC 40% or CTSH
			- Aromatic:	
		2906.21	-- Benzyl alcohol	LVC 40% or CTSH
		2906.29	-- Other	LVC 40% or CTSH
	29.07		Phenols; phenols-alcohols.	LVC 40% or CTSH
	29.09		Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.	LVC 40% or CTSH
	29.10		Epoxides, epoxyalcohols, epoxyphenols	LVC 40% or CTSH

			and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	29.12		Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.	LVC 40% or CTSH
	29.14		Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
			- Acyclic ketones without other oxygen function:	
		2914.11	-- Acetone	LVC 40% or CTSH
		2914.12	-- Butanone (methyl ethyl ketone)	LVC 40% or CTSH
		2914.13	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	LVC 40% or CTSH
		2914.19	-- Other	LVC 40% or CTSH
			- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:	
		2914.22	-- Cyclohexanone and methylcyclohexanones	LVC 40% or CTSH
		2914.23	-- Ionones and methylionones	LVC 40% or CTSH
		2914.29	-- Other Note: Other than camphor; cyclohexanone and methylcyclohexanones; and ionones and methylionones.	LVC 40% or CTSH
			- Aromatic ketones without other oxygen function:	
		2914.31	-- Phenylacetone (phenylpropan-2-one)	LVC 40% or CTSH
		2914.39	-- Other	LVC 40% or CTSH
		2914.40	- Ketone-alcohols and ketone-aldehydes	LVC 40% or CTSH
		2914.50	- Ketone-phenols and ketones with other oxygen function	LVC 40% or CTSH
			- Quinones:	
		2914.61	-- Anthraquinone	LVC 40% or CTSH
		2914.69	-- Other	LVC 40% or CTSH
		2914.70	- Halogenated, sulphonated, nitrated or nitrosated derivatives	LVC 40% or CTSH
	29.15		Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	LVC 40% or CTSH
	29.16		Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	LVC 40% or CTSH
	29.17		Polycarboxylic acids, their	LVC 40% or CTSH

			anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	29.18		Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
			- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
		2918.11	-- Lactic acid, its salts and esters	LVC 40% or CTSH
		2918.12	-- Tartaric acid	LVC 40% or CTSH
		2918.13	-- Salts and esters of tartaric acid	LVC 40% or CTSH
		2918.14	-- Citric acid	CTH except from Chapter 17 or 23.
		2918.15	-- Salts and esters of citric acid	CTH except from Chapter 17 or 23.
		2918.16	-- Gluconic acid, its salts and esters	LVC 40% or CTSH
		2918.18	-- Chlorobenzilate (ISO)	LVC 40% or CTSH
		2918.19	-- Other	LVC 40% or CTSH
			- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
		2918.21	-- Salicylic acid and its salts	LVC 40% or CTSH
		2918.22	-- O-Acetylsalicylic acid, its salts and esters	LVC 40% or CTSH
		2918.23	-- Other esters of salicylic acid and their salts	LVC 40% or CTSH
		2918.29	-- Other	LVC 40% or CTSH
		2918.30	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	LVC 40% or CTSH
			- Other:	
		2918.91	-- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	LVC 40% or CTSH
		2918.99	-- Other	LVC 40% or CTSH
	29.20		Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.	LVC 40% or CTSH
	29.21		Amine-function compounds.	LVC 40% or CTSH

	29.22		Oxygen-function amino-compounds.	
			- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:	
		2922.11	-- Monoethanolamine and its salts	LVC 40% or CTSH
		2922.12	-- Diethanolamine and its salts	LVC 40% or CTSH
		2922.13	-- Triethanolamine and its salts	LVC 40% or CTSH
		2922.14	-- Dextropropoxyphene (INN) and its salts	LVC 40% or CTSH
		2922.19	-- Other	LVC 40% or CTSH
			- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function; salts thereof:	
		2922.21	-- Aminohydroxynaphthalenesulphonic acids and their salts	LVC 40% or CTSH
		2922.29	-- Other	LVC 40% or CTSH
			- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:	
		2922.31	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	LVC 40% or CTSH
		2922.39	-- Other	LVC 40% or CTSH
			- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:	
		2922.41	-- Lysine and its esters; salts thereof	LVC 40% or CTSH
		2922.43	-- Anthranilic acid and its salts	LVC 40% or CTSH
		2922.44	-- Tilidine (INN) and its salts	LVC 40% or CTSH
		2922.49	-- Other Note: Other than lysine, its esters, glutamic acid, anthranilic acid, tilidine (INN) and salts thereof.	LVC 40% or CTSH
		2922.50	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	LVC 40% or CTSH
	29.23		Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.	
		2923.10	- Choline and its salts	LVC 40% or CTSH
		2923.90	- Other Note: Other than choline and its salts; and lecithins and other phosphoaminolipids.	LVC 40% or CTSH
	29.24		Carboxamide-function compounds; amide-function compounds of carbonic acid.	

			- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:	
		2924.11	-- Meprobamate (INN)	LVC 40% or CTSH
		2924.12	-- Fluroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	LVC 40% or CTSH
		2924.19	--Other	LVC 40% or CTSH
			- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:	
		2924.21	-- Ureines and their derivatives; salts thereof	LVC 40% or CTSH
		2924.23	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	LVC 40% or CTSH
		2924.24	-- Ethinamate (INN)	LVC 40% or CTSH
	29.25		Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.	LVC 40% or CTSH
	29.26		Nitrile-function compounds.	LVC 40% or CTSH
	29.29		Compounds with other nitrogen function.	LVC 40% or CTSH
	29.30		Organo-sulphur compounds.	LVC 40% or CTSH
	29.32		Heterocyclic compounds with oxygen hetero-atom(s) only.	LVC 40% or CTSH
	29.33		Heterocyclic compounds with nitrogen hetero-atom(s) only.	LVC 40% or CTSH
	29.34		Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.	LVC 40% or CTSH
	29.36		Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.	LVC 40% or CTSH
	29.40	2940.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.	CTH except from heading 17.02.
Chapter 30			Pharmaceutical products	
	30.06		Pharmaceutical goods specified in Note 4 to this Chapter.	
			- Other Note: Other than sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound	



			closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable; blood-grouping reagents; opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient; dental cements and other dental fillings; bone reconstruction cements, first-aid boxes and kits; chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides; and 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.	
		3006.91	-- Appliances identifiable for ostomy use	LVC 40% or CTSH
		3006.92	-- Waste pharmaceuticals	WO
Chapter 31			Fertilizers	
	31.02		Mineral or chemical fertilizers, nitrogenous.	LVC 40% or CTSH
	31.03		Mineral or chemical fertilizers, phosphatic.	
		3103.10	- Superphosphates	LVC 40% or CTSH
	31.04		Mineral or chemical fertilizers, potassic.	LVC 40% or CTSH
	31.05		Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.	
		3105.10	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	CC
		3105.20	- Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus and potassium	LVC 40% or CTSH

		3105.30	- Diammonium hydrogenorthophosphate (diammonium phosphate)	LVC 40% or CTSH
		3105.40	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	LVC 40% or CTSH
			- Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorus:	
		3105.51	-- Containing nitrates and phosphates	LVC 40% or CTSH
		3105.59	-- Other	LVC 40% or CTSH
		3105.60	- Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium	LVC 40% or CTSH
		3105.90	- Other	LVC 40% or CTSH
Chapter 35			Albuminoidal substances; modified starches; glues; enzymes	
	35.02		Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.	
			- Egg albumin:	
		3502.11	-- Dried	CC except from Chapter 4.
		3502.19	-- Other	CC except from Chapter 4.
		3502.20	- Milk albumin, including concentrates of two or more whey proteins	CTH
		3502.90	- Other	CTH
	35.03	3503.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or colored) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.	CTH
	35.05		Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches.	CTH
Chapter 38			Miscellaneous chemical products	
	38.01		Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.	LVC 40% or CTSH
	38.06		Rosin and resin acids, and derivatives	

			thereof; rosin spirit and rosin oils; run gums.	
		3806.10	- Rosin and resin acids	LVC 40% or CTSH
		3806.20	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids other than salts of rosin adducts	LVC 40% or CTSH
		3806.90	- Other Note: Other than rosin and resin acids; salts of rosin, of resin acids or of derivatives of rosin or resin acids other than salts of rosin adducts; and ester gums.	LVC 40% or CTSH
	38.09		Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.	
		3809.10	- With a basis of amylaceous substances	CTH except from heading 11.08 or 35.05.
	38.24		Prepared binders for foundry molds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.	
		3824.60	- Sorbitol other than that of subheading 2905.44	CTH except from heading 17.02.
	38.25		Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.	WO
Section VII Plastics and articles thereof; rubber and articles thereof (Chapter 39-40)				
Chapter 39			Plastics and articles thereof	
	39.15		Waste, paring and scrap, of plastics.	WO
	39.23		Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.	LVC 40% or CTSH
	39.24		Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.	LVC 40% or CTSH
	39.26		Other articles of plastics and articles of other materials of headings 39.01 to 39.14.	LVC 40% or CTSH
Chapter 40			Rubber and articles thereof	
	40.01		Natural rubber, balata, gutta-percha,	

			guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.	
		4001.10	- Natural rubber latex, whether or not pre-vulcanized	CC
	40.04	4004.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	WO
	40.12		Retreaded or used pneumatic tires of rubber; solid or cushion tires, tire treads and tire flaps, of rubber.	LVC 40% or CTSH
Section VIII Raw hides and skins, leather, furskins and articles thereof; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut) (Chapter 41-43)				
Chapter 41			Raw hides and skins (other than furskins) and leather	CC
Chapter 42			Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)	CC
Chapter 43			Furskins and artificial fur; manufactures thereof	CC
Section IX Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork (Chapter 44-46)				
Chapter 44			Wood and articles of wood; wood charcoal	
	44.01		Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.	CTH
	44.02		Wood charcoal (including shell or nut charcoal), whether or not agglomerated.	CTH
	44.03		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.	CTH
	44.04		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.	CTH
	44.05	4405.00	Wood wool; wood flour.	CTH
	44.06		Railway or tramway sleepers (cross-ties) of wood.	CTH
	44.07		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	CTH

	44.08		Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.	CTH
	44.09		Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, molded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.	CTH
	44.10		Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.	CTH
	44.11		Fiberboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	CTH
	44.12		Plywood, veneered panels and similar laminated wood.	CTH except from heading 44.07 or 44.08.
	44.13	4413.00	Densified wood, in blocks, plates, strips or profile shapes.	CTH
	44.14	4414.00	Wooden frames for paintings, photographs, mirrors or similar objects.	CTH
	44.15		Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.	CTH
	44.16	4416.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	CTH
	44.17	4417.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	CTH
	44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	CTH
	44.19	4419.00	Tableware and kitchenware, of wood.	CTH
	44.20		Wood marquetry and inlaid wood; caskets and cases for jewelry or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden	CTH

			articles of furniture not falling in Chapter 94.	
	44.21		Other articles of wood.	CTH
Chapter 46			Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	
	46.01		Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).	
			- Mats, matting and screens of vegetable materials:	
		4601.21	-- Of bamboo	CC except from Chapter 14.
		4601.22	-- Of rattan	CC except from Chapter 14.
		4601.29	-- Other	CC except from Chapter 14.
			- Other:	
		4601.92	-- Of bamboo	CC except from Chapter 14.
		4601.93	-- Of rattan	CC except from Chapter 14.
		4601.94	-- Of other vegetable materials	CC except from Chapter 14.
Section X Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard; paper and paperboard and articles thereof (Chapter 47-49)				
Chapter 47			Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	
	47.07		Recovered (waste and scrap) paper or paperboard.	WO
Section XI Textiles and textile articles (Chapter 50-63) Note: See the note to this section				
Chapter 50			Silk	
	50.01	5001.00	Silk-worm cocoons suitable for reeling.	CC
	50.02	5002.00	Raw silk (not thrown).	CTH
	50.03	5003.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock).	CTH
	50.04	5004.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	CTH
	50.05	5005.00	Yarn spun from silk waste, not put up for retail sale.	CTH except from heading 50.06.
	50.06	5006.00	Silk yarn and yarn spun from silk waste,	CTH except

			put up for retail sale; silk-worm gut.	from heading 50.05.
	50.07		Woven fabrics of silk or of silk waste.	CTH, provided that, where non-originating materials of heading 50.04 through 50.06 are used, each of the non-originating materials is spun, or dyed or printed entirely in either Party or a non-Party which is a Member State of the ASEAN; or No required CTC, provided that the good is dyed or printed entirely and that the non-originating material of heading 50.07 is woven entirely in either Party or a non-Party which is a Member State of the ASEAN.
Chapter 51			Wool, fine or coarse animal hair; horsehair yarn and woven fabric	
	51.01		Wool, not carded or combed.	CC
	51.02		Fine or coarse animal hair, not carded or combed.	CC
	51.03		Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garneted stock.	WO
	51.04	5104.00	Garneted stock of wool or of fine or coarse animal hair.	CC
	51.05		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	CTH
	51.06		Yarn of carded wool, not put up for	CTH outside

			retail sale.	heading 51.06 through 51.10.
	51.07		Yarn of combed wool, not put up for retail sale.	
	51.08		Yarn of fine animal hair (carded or combed), not put up for retail sale.	
	51.09		Yarn of wool or of fine animal hair, put up for retail sale.	
	51.10	5110.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	CTH outside heading 51.11 through 51.13 provided that, where non-originating materials of heading 51.06 through 51.10 are used, each of the non-originating materials is spun, or dyed or printed entirely in either Party or a non-Party which is a Member State of the ASEAN; or No required CTC, provided that the good is dyed or printed entirely and that the non-originating material of heading 51.11 through 51.13 is woven entirely in either Party or a non-Party which is a Member State of the ASEAN.
	51.11		Woven fabrics of carded wool or of carded fine animal hair.	
	51.12		Woven fabrics of combed wool or of combed fine animal hair.	
	51.13	5113.00	Woven fabrics of coarse animal hair or of horsehair.	
Chapter 52			Cotton	



	52.01	5201.00	Cotton, not carded or combed.	CC
	52.02		Cotton waste (including yarn waste and garneted stock).	WO
	52.03	5203.00	Cotton, carded or combed.	CC
	52.04		Cotton sewing thread, whether or not put up for retail sale.	CTH outside heading 52.04 through 52.07, provided that, where non-originating materials of heading 52.03 are used, each of the non-originating materials is carded or combed entirely in either Party or a non-Party which is a Member State of the ASEAN.
	52.05		Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.	
	52.06		Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale.	
	52.07		Cotton yarn (other than sewing thread) put up for retail sale.	
	52.08		Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m <sup>2</sup> .	
	52.09		Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m <sup>2</sup> .	CTH outside heading 52.08 through 52.12, provided that, where non-originating materials of heading 52.04 through 52.07 are used, each of the non-originating materials is spun, or dyed or printed entirely in either Party or a non-Party which is a Member State of the ASEAN or No required CTC, provided that the good is dyed or printed entirely and that the non-
	52.10		Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibers, weighing not more than 200 g/m <sup>2</sup> .	
	52.11		Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibers, weighing more than 200 g/m <sup>2</sup> .	
	52.12		Other woven fabrics of cotton.	

				originating material of heading 52.08 through 52.12 is woven entirely in either Party or a non-Party which is a Member State of the ASEAN.
Chapter 53			Other vegetable textile fibers; paper yarn and woven fabrics of paper yarn	
	53.01		Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garneted stock).	CC
	53.02		True hemp ( <i>Cannabis sativa L.</i> ), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garneted stock).	CC
	53.03		Jute and other textile bast fibers (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibers (including yarn waste and garneted stock).	CC
	53.05	5305.00	Coconut, abaca (Manila hemp or <i>Musa textilis Nee</i> ), ramie and other vegetable textile fibers, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibers (including yarn waste and garneted stock).	CC
	53.06		Flax yarn.	CTH outside heading 53.06 through 53.08.
	53.07		Yarn of jute or of other textile bast fibers of heading 53.03.	
	53.08		Yarn of other vegetable textile fibers; paper yarn.	
	53.09		Woven fabrics of flax.	CTH outside heading 53.09 through 53.11, provided that, where non-originating materials of heading 53.06 through 53.08 are used, each of the non-originating materials is spun, or dyed or printed entirely in
	53.10		Woven fabrics of jute or of other textile bast fibers of heading 53.03.	
	53.11	5311.00	Woven fabrics of other vegetable textile fibers; woven fabrics of paper yarn.	

				either Party or a non-Party which is a Member State of the ASEAN; or No required CTC, provided that the good is dyed or printed entirely and that the non-originating material of heading 53.09 through 53.11 is woven entirely in either Party or a non-Party which is a Member State of the ASEAN.
Chapter 54			Man-made filaments; strip and the like of man-made textile materials	
	54.01		Sewing thread of man-made filaments, whether or not put up for retail sale.	CC
	54.02		Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.	CC
	54.03		Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.	CC
	54.04		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
	54.05	5405.00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	CC
	54.06	5406.00	Man-made filament yarn (other than sewing thread), put up for retail sale.	CC
	54.07		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.	CTH outside heading 54.07 or 54.08,

	54.08		Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.	provided that, where non-originating materials of heading 54.01 through 54.06 are used, each of the non-originating materials is spun, or dyed or printed entirely in either Party or a non-Party which is a Member State of the ASEAN; or No required CTC, provided that the good is dyed or printed entirely and that the non-originating material of heading 54.07 or 54.08 is woven entirely in either Party or a non-Party which is a Member State of the ASEAN.
Chapter 55			Man-made staple fibers	
	55.01		Synthetic filament tow.	CC except from heading 54.01 through 54.06.
	55.02	5502.00	Artificial filament tow.	
	55.03		Synthetic staple fibers, not carded, combed or otherwise processed for spinning.	
	55.04		Artificial staple fibers, not carded, combed or otherwise processed for spinning.	
	55.05		Waste (including noils, yarn waste and garneted stock) of man-made fibers.	
	55.06		Synthetic staple fibers, carded, combed or otherwise processed for spinning.	
	55.07	5507.00	Artificial staple fibers, carded, combed or otherwise processed for	

			spinning.	
	55.08		Sewing thread of man-made staple fibers, whether or not put up for retail sale.	CTH outside heading 55.08 through 55.11, provided that, where non-originating materials of heading 55.06 or 55.07 are used, each of the non-originating materials is carded or combed entirely in either Party or a non-Party which is a Member State of the ASEAN.
	55.09		Yarn (other than sewing thread) of synthetic staple fibers, not put up for retail sale.	
	55.10		Yarn (other than sewing thread) of artificial staple fibers, not put up for retail sale.	
	55.11		Yarn (other than sewing thread) of man-made staple fibers, put up for retail sale.	
	55.12		Woven fabrics of synthetic staple fibers, containing 85 % or more by weight of synthetic staple fibers.	CTH outside heading 55.12 through 55.16, provided that, where non-originating materials of heading 55.08 through 55.11 are used, each of the non-originating materials is spun, or dyed or printed entirely in either Party or a non-Party which is a Member State of the ASEAN; or No required CTC, provided that the good is dyed or printed entirely and that the non-originating material of
	55.13		Woven fabrics of synthetic staple fibers, containing less than 85 % by weight of such fibers, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m <sup>2</sup> .	
	55.14		Woven fabrics of synthetic staple fibers, containing less than 85 % by weight of such fibers, mixed mainly or solely with cotton, of a weight exceeding 170 g/m <sup>2</sup> .	
	55.15		Other woven fabrics of synthetic staple fibers.	
	55.16		Woven fabrics of artificial staple fibers.	

				heading 55.12 through 55.16 is woven entirely in either Party or a non-Party which is a Member State of the ASEAN.
Chapter 56			Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof	
	56.01		Wadding of textile materials and articles thereof; textile fibers, not exceeding 5 mm in length (flock), textile dust and mill neps.	CC except from heading 50.04 through 50.07, 51.06 through 51.13, 52.04 through 52.12, 53.06 through 53.11, 55.08 through 55.16 or Chapter 54.
	56.02		Felt, whether or not impregnated, coated, covered or laminated.	
	56.03		Nonwovens, whether or not impregnated, coated, covered or laminated.	
	56.04		Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.	CC, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in either Party or a non-Party which is a Member State of the ASEAN.
	56.05	5605.00	Metalized yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	
	56.06	5606.00	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	
	56.07		Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.	
	56.08		Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	
	56.09	5609.00	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	
Chapter 57			Carpets and other textile floor coverings	CC, except from heading 50.07, 51.11

				through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08, or 55.12 through 55.16, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in either Party or a non-Party which is a Member State of the ASEAN.
Chapter 58			Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	CC, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in either

				Party or a non-Party which is a Member State of the ASEAN.
Chapter 59			Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use	
	59.01		Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.	CC, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08, or 55.12 through 55.16.
	59.02		Tire cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.	CTH, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08, or 55.12 through 55.16, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in either Party or a non-Party which is a Member State



				of the ASEAN.
	59.03		Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.	CC, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08, or 55.12 through 55.16, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in either Party or a non-Party which is a Member State of the ASEAN.
	59.04		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.	
	59.05	5905.00	Textile wall coverings.	
	59.06		Rubberized textile fabrics, other than those of heading 59.02.	
	59.07	5907.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	
	59.08	5908.00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	
	59.09	5909.00	Textile hosepiping and similar textile tubing, with or without lining, armor or accessories of other materials.	
	59.10	5910.00	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.	CTH, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08, or 55.12 through 55.16, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through

				51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in either Party or a non-Party which is a Member State of the ASEAN.
	59.11		Textile products and articles, for technical uses, specified in Note 7 to this Chapter.	CC, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08, or 55.12 through 55.16, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in either Party or a non-Party which is a Member State of the ASEAN.

Chapter 60			Knitted or crocheted fabrics	<p>CC, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun, or dyed or printed entirely in either Party or non-Party which is a Member State of the ASEAN; or</p> <p>No required CTC, provided that the good is dyed or printed entirely and that the non-originating material of Chapter 60 is knitted or crocheted entirely in either Party or a non-Party which is a Member State of the ASEAN.</p>
Chapter 61			Articles of apparel and clothing accessories, knitted or crocheted	<p>CC, provided that, where non-originating materials of heading 50.07, 51.11 through</p>

				51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08, 55.12 through 55.16 or Chapter 60 are used, each of the non-originating materials is knitted or crocheted entirely in either Party or a non-Party which is a Member State of the ASEAN.
Chapter 62			Articles of apparel and clothing accessories, not knitted or crocheted	
	62.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.	CC, provided that, where non-originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08, 55.12 through 55.16 or Chapter 60 are used, each of the non-originating materials is woven entirely in either Party or a non-Party which is a Member State of the ASEAN.
	62.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.	
	62.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	
	62.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	
	62.05		Men's or boys' shirts.	
	62.06		Women's or girls' blouses, shirts and shirt-blouses.	
	62.07		Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	
	62.08		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns	

			and similar articles.	
	62.09		Babies' garments and clothing accessories.	
	62.10		Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.	
	62.11		Track suits, ski suits and swimwear; other garments.	
	62.12		Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	CC, provided that, where non-originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08, 55.12 through 55.16 or Chapter 60 are used, each of the non-originating materials is woven, or knitted or crocheted entirely in either Party or a non-Party which is a Member State of the ASEAN.
	62.13		Handkerchiefs.	CC, provided that, where non-originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08, 55.12 through 55.16 or chapter 60 are used, each of the non-originating

	62.14		Shawls, scarves, mufflers, mantillas, veils and the like.	materials is woven entirely in either Party or a non-Party which is a Member State of the ASEAN.
	62.15		Ties, bow ties and cravats.	
	62.16	6216.00	Gloves, mittens and mitts.	
	62.17		Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.	
Chapter 63			Other made up textile articles; sets; worn clothing and worn textile articles; rags	
	63.01		Blankets and traveling rugs.	CC, provided that, where non-originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08, 55.12 through 55.16 or Chapter 60 are used, each of the non-originating materials is woven, or knitted or crocheted entirely in either Party or a non-Party which is a Member State of the ASEAN.
	63.02		Bed linen, table linen, toilet linen and kitchen linen.	
	63.03		Curtains (including drapes) and interior blinds; curtain or bed valances.	
	63.04		Other furnishing articles, excluding those of heading 94.04.	
	63.05		Sacks and bags, of a kind used for the packing of goods.	
	63.06		Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.	
	63.07		Other made up articles, including dress patterns.	
	63.08	6308.00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	
	63.09	6309.00	Worn clothing and other worn articles.	
	63.10		Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	
Section XII Footwear, headgear, umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair (Chapter 64-67)				
Chapter 64			Footwear, gaiters and the like; parts of such articles	CC
Chapter 65			Headgear and parts thereof	
	65.01	6501.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons	CC

			(including slit manchons), of felt.	
	65.02	6502.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	CC
	65.04	6504.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	CTH
	65.05		Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.	CTH
Section XIII Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products; glass and glassware (Chapter 68-70)				
Chapter 70				
	70.18		Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewelry; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewelry; glass microspheres not exceeding 1 mm in diameter.	
		7018.10	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	CC
		7018.90	- Other Note: Other than glass beads, imitation pearls, imitation precious or semi-precious stones, similar glass smallwares, and glass microspheres not exceeding 1 mm in diameter.	CC
Section XIV Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewelry; coin (Chapter 71)				
Chapter 71				
	71.01		Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewelry; coin	
	71.01		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
	71.02		Diamonds, whether or not worked, but not	

			mounted or set.	
		7102.10	- Unsorted	CC
			- Industrial:	
		7102.21	-- Unworked or simply sawn, cleaved or bruted	CC
		7102.29	-- Other	CTH
			- Non-industrial:	
		7102.31	-- Unworked or simply sawn, cleaved or bruted	CC
		7102.39	-- Other	CTH
	71.03		Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.	
		7103.10	- Unworked or simply sawn or roughly shaped	CC
			- Otherwise worked:	
		7103.91	-- Rubies, sapphires and emeralds	CTH
		7103.99	-- Other	CTH
	71.04		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.	CTH
	71.05		Dust and powder of natural or synthetic precious or semi-precious stones.	CTH
	71.12		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.	WO
	71.13		Articles of jewelry and parts thereof, of precious metal or of metal clad with precious metal.	CTH except from heading 71.14 through 71.18.
	71.14		Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.	CTH except from heading 71.13 or 71.15 through 71.18.
	71.15		Other articles of precious metal or of metal clad with precious metal.	CTH except from heading 71.13, 71.14 or 71.16 through 71.18.
	71.16		Articles of natural or cultured pearls, precious or semi-precious stones	CTH except from heading



			(natural, synthetic or reconstructed).	71.13 through 71.15, 71.17, 71.18, subheading 7101.22, 7102.39, 7103.91, 7103.99 or 7104.90.
	71.17		Imitation jewelry.	CTH except from heading 71.13 through 71.16.
Section XV Base metals and articles of base metal (Chapter 72-83)				
Chapter 72				
			Iron and steel	
	72.01		Pig iron and spiegeleisen in pigs, blocks or other primary forms.	LVC 40% or CC
	72.03		Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 %, in lumps, pellets or similar forms.	LVC 40% or CC
	72.04		Ferrous waste and scrap; remelting scrap ingots of iron or steel.	WO
	72.06		Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).	LVC 40% or CTH except from heading 72.01 or 72.03 through 72.29
	72.07		Semi-finished products of iron or non-alloy steel.	LVC 40% or CTH except from heading 72.01 or 72.03 through 72.29.
	72.08		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.	LVC 40% or CTH except from heading 72.01 or 72.03 through 72.29.
	72.09		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.	LVC 40% or CTH except from heading 72.08 or 72.11.
	72.11		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.	LVC 40% or CTH except from heading 72.01 or 72.03 through 72.29.
	72.15		Other bars and rods of iron or non-alloy steel.	LVC 40% or CTH except from heading 72.01 or 72.03

				through 72.29.
	72.16		Angles, shapes and sections of iron or non-alloy steel.	LVC 40% or CTH except from heading 72.01 or 72.03 through 72.29.
	72.17		Wire of iron or non-alloy steel.	LVC 40% or CTH except from heading 72.13 through 72.15.
	72.20		Flat-rolled products of stainless steel, of a width of less than 600 mm.	LVC 40% or CTH except from subheading 7219.31 through 7219.90.
Chapter 73			Articles of iron or steel	
	73.01		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.	LVC 40% or CC except from heading 72.07 through 72.09 or 72.11.
	73.02		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, chairs wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.	LVC 40% or CC except from heading 72.07 through 72.09.
	73.03	7303.00	Tubes, pipes and hollow profiles, of cast iron.	LVC 40% or CC
	73.04		Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.	LVC 40% or CC except from heading 72.07 through 72.11.
	73.05		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.	LVC 40% or CC except from heading 72.08 through 72.11.
	73.06		Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	
			- Line pipe of a kind used for oil or gas pipelines:	
		7306.11	-- Welded, of stainless steel	LVC 40% or CC except from heading 72.08,

				72.09 or 72.11.
		7306.19	-- Other	LVC 40% or CC except from heading 72.08, 72.09 or 72.11.
			- Casing and tubing of a kind used in drilling for oil or gas:	
		7306.21	-- Welded, of stainless steel	LVC 40% or CC except from heading 72.08, 72.09 or 72.11.
		7306.29	-- Other	LVC 40% or CC except from heading 72.08, 72.09 or 72.11.
		7306.30	- Other, welded, of circular cross-section, of iron or non-alloy steel	LVC 40% or CC except from heading 72.08, 72.09 or 72.11.
		7306.40	- Other, welded, of circular cross-section, of stainless steel	LVC 40% or CC
		7306.50	- Other, welded, of circular cross-section, of other alloy steel	LVC 40% or CC except from heading 72.08, 72.09 or 72.11.
			- Other, welded, of non-circular cross-section:	
		7306.61	-- Of square or rectangular cross-section	LVC 40% or CC except from heading 72.08, 72.09 or 72.11.
		7306.69	-- Of other non-circular cross-section	LVC 40% or CC except from heading 72.08, 72.09 or 72.11.
		7306.90	- Other	LVC 40% or CC except from heading 72.08, 72.09 or 72.11.
	73.07		Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	
			- Cast fittings:	

		7307.11	-- Of non-malleable cast iron	LVC 40% or CC
		7307.19	-- Other	LVC 40% or CC
			- Other, of stainless steel:	
		7307.21	-- Flanges	LVC 40% or CC
		7307.22	-- Threaded elbows, bends and sleeves	LVC 40% or CC
		7307.23	-- Butt welding fittings	LVC 40% or CC
		7307.29	-- Other	LVC 40% or CC
			- Other:	
		7307.91	-- Flanges	LVC 40% or CC
		7307.92	-- Threaded elbows, bends and sleeves	LVC 40% or CTH except from heading 73.04 through 73.06.
		7307.93	-- Butt welding fittings	LVC 40% or CTH except from heading 73.04 through 73.06.
		7307.99	-- Other	LVC 40% or CTH except from heading 73.04 through 73.06.
	73.08		Structures (excluding prefabricated buildings of heading 94.06) 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.	LVC 40% or CTH except from heading 72.08 through 72.12 or 72.16.
	73.09	7309.00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	LVC 40% or CC except from heading 72.08 through 72.12, 72.25 or 72.26.
	73.10		Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	
		7310.10	- Of a capacity of 50 l or more	LVC 40% or CC except from heading 72.08 through 72.12, 72.25 or

				72.26.
			- Of a capacity of less than 50 l:	
		7310.21	-- Cans which are to be closed by soldering or crimping	LVC 40% or CC except from heading 72.08 through 72.12.
		7310.29	-- Other	LVC 40% or CC except from heading 72.08 through 72.12.
	73.11	7311.00	Containers for compressed or liquefied gas, of iron or steel.	LVC 40% or CC
	73.12		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.	LVC 40% or CC except from heading 72.13 or 72.17.
	73.13	7313.00	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.	LVC 40% or CC except from heading 72.13 through 72.15 or 72.17.
	73.14		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.	
			- Woven cloth:	
		7314.12	-- Endless bands for machinery, of stainless steel	LVC 40% or CC
		7314.14	-- Other woven cloth, of stainless steel	LVC 40% or CC
		7314.19	-- Other	LVC 40% or CC
		7314.20	- Grill, netting and fencing, welded at the intersection of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm <sup>2</sup> or more	LVC 40% or CC except from heading 72.08 through 72.17.
			- Other grill, netting and fencing, welded at the intersection:	
		7314.31	-- Plated or coated with zinc	LVC 40% or CC except from heading 72.08 through 72.17.
		7314.39	-- Other	LVC 40% or CC except from heading 72.08 through 72.17.
			- Other cloth, grill, netting and fencing:	
		7314.41	-- Plated or coated with zinc	LVC 40% or CC except from heading 72.08 through 72.17.
		7314.42	-- Coated with plastics	LVC 40% or CC except from

				heading 72.08 through 72.17.
		7314.49	-- Other	LVC 40% or CC except from heading 72.08 through 72.17.
		7314.50	- Expanded metal	LVC 40% or CC except from heading 72.08 through 72.17.
	73.15		Chain and parts thereof, of iron or steel.	LVC 40% or CC except from heading 72.13 through 72.17.
	73.16	7316.00	Anchors, grapnels and parts thereof, of iron or steel.	LVC 40% or CC
	73.17	7317.00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	LVC 40% or CC except from heading 72.13 through 72.17.
	73.19		Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.	LVC 40% or CC except from heading 72.13 through 72.17.
	73.20		Springs and leaves for springs, of iron or steel.	LVC 40% or CC except from heading 72.08 through 72.17.
	73.23		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.	LVC 40% or CC
	73.24		Sanitary ware and parts thereof, of iron or steel.	LVC 40% or CC
	73.25		Other cast articles of iron or steel.	LVC 40% or CC
	73.26		Other articles of iron or steel.	
			- Forged or stamped, but not further worked:	
		7326.11	-- Grinding balls and similar articles for mills	LVC 40% or CC except from heading 72.07.
		7326.19	-- Other	LVC 40% or CC except from heading 72.07.
		7326.20	- Articles of iron or steel wire	LVC 40% or CC except from heading 72.13.

Chapter 74			Copper and articles thereof	
	74.04	7404.00	Copper waste and scrap.	WO
Chapter 75			Nickel and articles thereof	
	75.03	7503.00	Nickel waste and scrap.	WO
Chapter 76			Aluminum and articles thereof	
	76.01		Unwrought aluminum.	LVC 40% or CC
	76.02	7602.00	Aluminum waste and scrap.	WO
Chapter 78			Lead and articles thereof	
	78.02	7802.00	Lead waste and scrap.	WO
Chapter 79			Zinc and articles thereof	
	79.02	7902.00	Zinc waste and scrap.	WO
Chapter 80			Tin and articles thereof	
	80.02	8002.00	Tin waste and scrap.	WO
Chapter 81			Other base metals; cermets; articles thereof	
	81.01		Tungsten (wolfram) and articles thereof, including waste and scrap.	
			- Other: Note: Other than powders.	
		8101.97	-- Waste and scrap	WO
	81.02		Molybdenum and articles thereof, including waste and scrap.	
			- Other: Note: Other than powders.	
		8102.97	-- Waste and scrap	WO
	81.03		Tantalum and articles thereof, including waste and scrap.	
		8103.30	- Waste and scrap	WO
	81.04		Magnesium and articles thereof, including waste and scrap.	
		8104.20	- Waste and scrap	WO
	81.05		Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.	
		8105.30	- Waste and scrap	WO
	81.07		Cadmium and articles thereof, including waste and scrap.	
		8107.30	- waste and scrap	WO
	81.08		Titanium and articles thereof, including waste and scrap.	
		8108.30	- Waste and scrap	WO
	81.09		Zirconium and articles thereof, including waste and scrap.	
		8109.30	- Waste and scrap	WO
	81.10		Antimony and articles thereof, including waste and scrap.	
		8110.20	- Waste and scrap	WO
	81.12		Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals,	

			including waste and scrap.	
			-Beryllium:	
		8112.13	-- Waste and scrap	WO
			- Chromium:	
		8112.22	-- Waste and scrap	WO
			- Thallium:	
		8112.52	-- Waste and scrap	WO
Chapter 83			Miscellaneous articles of base metal	
	83.05		Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.	
		8305.10	- Fittings for loose-leaf binders or files	LVC 40% or CTSH
		8305.20	- Staples in strips	LVC 40% or CTSH
	83.06		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.	
			- Statuettes and other ornaments:	
		8306.21	-- Plated with precious metal	LVC 40% or CTSH
	83.08		Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.	
		8308.10	- Hooks, eyes and eyelets	LVC 40% or CTSH
		8308.20	- Tubular or bifurcated rivets	LVC 40% or CTSH
	83.11		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.	LVC 40% or CTSH
Section XVI Machinery and mechanical appliances; electrical equipment; parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles (Chapter 84-85)				
Chapter 84			Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	
	84.01		Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and	



			apparatus for isotopic separation.	
		8401.10	- Nuclear reactors	LVC 40% or CTSH
		8401.20	- Machinery and apparatus for isotopic separation, and parts thereof	LVC 40% or CTSH
		8401.30	- Fuel elements (cartridge), non-irradiated	LVC 40% or CTSH
	84.02		Steam or other vapor generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.	
			- Steam or other vapor generating boilers:	
		8402.11	-- Watertube boilers with a steam production exceeding 45 t per hour	LVC 40% or CTSH
		8402.12	-- Watertube boilers with a steam production not exceeding 45 t per hour	LVC 40% or CTSH
		8402.19	-- Other vapor generating boilers, including hybrid boilers	LVC 40% or CTSH
		8402.20	- Super-heated water boilers	LVC 40% or CTSH
	84.04		Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economizers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapor power units.	
		8404.10	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	LVC 40% or CTSH
		8404.20	- Condensers for steam or other vapor power units	LVC 40% or CTSH
	84.10		Hydraulic turbines, water wheels, and regulators therefor.	
			- Hydraulic turbines and water wheels:	
		8410.11	-- Of a power not exceeding 1,000 kW	LVC 40% or CTSH
		8410.12	-- Of a power exceeding 1,000 kW but not exceeding 10,000 kW	LVC 40% or CTSH
		8410.13	-- Of a power exceeding 10,000 kW	LVC 40% or CTSH
	84.11		Turbo-jets, turbo-propellers and other gas turbines.	
			- Turbo-jets:	
		8411.11	-- Of a thrust not exceeding 25 kN	LVC 40% or CTSH
		8411.12	-- Of a thrust exceeding 25 kN	LVC 40% or CTSH
			- Turbo-propellers:	
		8411.21	-- Of a power not exceeding 1,100 kW	LVC 40% or CTSH
		8411.22	-- Of a power exceeding 1,100 kW	LVC 40% or CTSH
			- Other gas turbines:	
		8411.81	-- Of a power not exceeding 5,000 kW	LVC 40% or CTSH
		8411.82	-- Of a power exceeding 5,000 kW	LVC 40% or CTSH
	84.12		Other engines and motors.	
		8412.10	- Reaction engines other than turbo-jets	LVC 40% or CTSH
			- Hydraulic power engines and motors:	
		8412.21	-- Linear acting (cylinders)	LVC 40% or CTSH

		8412.29	-- Other	LVC 40% or CTSH
			- Pneumatic power engines and motors:	
		8412.31	-- Linear acting (cylinders)	LVC 40% or CTSH
		8412.39	-- Other	LVC 40% or CTSH
		8412.80	- Other	LVC 40% or CTSH
	84.13		Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.	
			- Pumps fitted or designated to be fitted with a measuring device:	
		8413.11	-- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	LVC 40% or CTSH
		8413.19	-- Other	LVC 40% or CTSH
		8413.20	- Hand pumps, other than those of subheading 8413.11 or 8413.19	LVC 40% or CTSH
		8413.30	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	LVC 40% or CTSH
		8413.40	- Concrete pumps	LVC 40% or CTSH
		8413.50	- Other reciprocating positive displacement pumps	LVC 40% or CTSH
		8413.60	- Other rotary positive displacement pumps	LVC 40% or CTSH
		8413.70	- Other centrifugal pumps	LVC 40% or CTSH
			- Other pumps; liquid elevators:	
		8413.81	-- Pumps	LVC 40% or CTSH
		8413.82	-- Liquid elevators	LVC 40% or CTSH
	84.14		Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.	
		8414.10	- Vacuum pumps	LVC 40% or CTSH
		8414.20	- Hand- or foot-operated air pumps	LVC 40% or CTSH
		8414.30	- Compressors of a kind used in refrigerating equipment	LVC 40% or CTSH
		8414.40	- Air compressors mounted on a wheeled chassis for towing	LVC 40% or CTSH
			- Fans:	
		8414.51	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	LVC 40% or CTSH
		8414.59	-- Other	LVC 40% or CTSH
		8414.60	- Hoods having a maximum horizontal side not exceeding 120 cm	LVC 40% or CTSH
		8414.80	- Other	LVC 40% or CTSH
	84.15		Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately	

			regulated.	
		8415.10	- Window of wall types, self-contained or "split-system"	LVC 40% or CTSH
		8415.20	- Of a kind used for persons, in motor vehicles	LVC 40% or CTSH
			- Other:	
		8415.81	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	LVC 40% or CTSH
		8415.82	-- Other, incorporating a refrigerating unit	LVC 40% or CTSH
		8415.83	-- Not incorporating a refrigerating unit	LVC 40% or CTSH
	84.16		Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.	
		8416.10	- Furnace burners for liquid fuel	LVC 40% or CTSH
		8416.20	- Other furnace burners, including combination burners	LVC 40% or CTSH
		8416.30	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	LVC 40% or CTSH
	84.17		Industrial or laboratory furnaces and ovens, including incinerators, non-electric.	
		8417.10	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	LVC 40% or CTSH
		8417.20	- Bakery ovens, including biscuit ovens	LVC 40% or CTSH
		8417.80	- Other	LVC 40% or CTSH
	84.18		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.	
		8418.10	- Combined refrigerator-freezers, fitted with separate external doors	LVC 40% or CTSH
			- Refrigerators, household type:	
		8418.21	-- Compression-type	LVC 40% or CTSH
		8418.29	-- Other	LVC 40% or CTSH
		8418.30	- Freezers of the chest type, not exceeding 800 l capacity	LVC 40% or CTSH
		8418.40	- Freezers of the upright type, not exceeding 900 l capacity	LVC 40% or CTSH
		8418.50	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	LVC 40% or CTSH

			- Other refrigerating or freezing equipment; heat pumps:	
		8418.61	-- Heat pumps other than air conditioning machines of heading 84.15	LVC 40% or CTSH
		8418.69	-- Other	LVC 40% or CTSH
	84.19		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, sterilizing, pasteurizing, steaming, drying, evaporating, vaporizing, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.	
			- Instantaneous or storage water heaters, non-electric:	
		8419.11	-- Instantaneous gas water heaters	LVC 40% or CTSH
		8419.19	-- Other	LVC 40% or CTSH
		8419.20	- Medical, surgical or laboratory sterilizers	LVC 40% or CTSH
			- Dryers:	
		8419.31	-- For agricultural products	LVC 40% or CTSH
		8419.32	-- For wood, paper pulp, paper or paperboard	LVC 40% or CTSH
		8419.39	-- Other	LVC 40% or CTSH
		8419.40	- Distilling or rectifying plant	LVC 40% or CTSH
		8419.50	- Heat exchange units	LVC 40% or CTSH
		8419.60	- Machinery for liquefying air or other gases	LVC 40% or CTSH
			- Other machinery, plant and equipment:	
		8419.81	-- For making hot drinks or for cooking or heating food	LVC 40% or CTSH
		8419.89	-- Other	LVC 40% or CTSH
	84.20		Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.	
		8420.10	- Calendering or other rolling machines	LVC 40% or CTSH
	84.21		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.	
			- Centrifuges, including centrifugal dryers:	
		8421.11	-- Cream separators	LVC 40% or CTSH
		8421.12	-- Clothes-dryers	LVC 40% or CTSH
		8421.19	-- Other	LVC 40% or CTSH
			- Filtering or purifying machinery and	

			apparatus for liquids:	
		8421.21	-- For filtering or purifying water	LVC 40% or CTSH
		8421.22	-- For filtering or purifying beverages other than water	LVC 40% or CTSH
		8421.23	-- Oil or petrol-filters for internal combustion engines	LVC 40% or CTSH
		8421.29	-- Other	LVC 40% or CTSH
			- Filtering or purifying machinery and apparatus for gases:	
		8421.31	-- Intake air filters for internal combustion engines	LVC 40% or CTSH
		8421.39	-- Other	LVC 40% or CTSH
	84.22		Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labeling 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.	
			- Dish washing machines:	
		8422.11	-- Of the household type	LVC 40% or CTSH
		8422.19	-- Other	LVC 40% or CTSH
		8422.20	- Machinery for cleaning or drying bottles or other containers	LVC 40% or CTSH
		8422.30	- Machinery for filling, closing, sealing, or labeling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	LVC 40% or CTSH
		8422.40	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	LVC 40% or CTSH
	84.23		Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.	
		8423.10	- Personal weighing machines, including baby scales; household scales	LVC 40% or CTSH
		8423.20	- Scales for continuous weighing of goods on conveyors	LVC 40% or CTSH
		8423.30	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	LVC 40% or CTSH
			- Other weighing machinery:	
		8423.81	-- Having a maximum weighing capacity	LVC 40% or CTSH

			not exceeding 30 kg	
		8423.82	-- Having a maximum weighing capacity not exceeding 30 kg but not exceeding 5,000 kg	LVC 40% or CTSH
		8423.89	-- Other	LVC 40% or CTSH
	84.24		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.	
		8424.10	- Fire extinguishers, whether or not charged	LVC 40% or CTSH
		8424.20	- Spray guns and similar appliances	LVC 40% or CTSH
		8424.30	- Steam or sand blasting machines and similar jet projecting machines	LVC 40% or CTSH
			- Other appliances:	
		8424.81	-- Agricultural or horticultural	LVC 40% or CTSH
		8424.89	-- Other	LVC 40% or CTSH
	84.32		Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.	
		8432.10	- Ploughs	LVC 40% or CTSH
			- Harrows, scarifiers, cultivators, weeders and hoes:	
		8432.21	-- Disc harrows	LVC 40% or CTSH
		8432.29	-- Other	LVC 40% or CTSH
		8432.30	- Seeders, planters and transplanters	LVC 40% or CTSH
		8432.40	- Manure spreaders and fertilizer and distributors	LVC 40% or CTSH
		8432.80	- Other machinery	LVC 40% or CTSH
	84.33		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 84.37.	
			- Mowers for lawns, parks or sports-grounds:	
		8433.11	-- Powered, with the cutting device rotating in a horizontal plane	LVC 40% or CTSH
		8433.19	-- Other	LVC 40% or CTSH
		8433.20	- Other mowers, including cutter bars for tractor mounting	LVC 40% or CTSH
		8433.30	- Other haymaking machinery	LVC 40% or CTSH
		8433.40	- Straw or fodder balers, including pick-up balers	LVC 40% or CTSH
			- Other harvesting machinery; threshing machinery:	

		8433.51	-- Combine harvester-threshers	LVC 40% or CTSH
		8433.52	-- Other threshing machinery	LVC 40% or CTSH
		8433.53	-- Root or tuber harvesting machines	LVC 40% or CTSH
		8433.59	-- Other	LVC 40% or CTSH
		8433.60	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	LVC 40% or CTSH
	84.34		Milking machines and dairy machinery.	
		8434.10	- Milking machines	LVC 40% or CTSH
		8434.20	- Dairy machinery	LVC 40% or CTSH
	84.35		Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.	
		8435.10	- Machinery	LVC 40% or CTSH
	84.36		Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.	
		8436.10	- Machinery for preparing animal feeding stuffs	LVC 40% or CTSH
			- Poultry-keeping machinery; poultry incubators and brooders:	
		8436.21	-- Poultry incubators and brooders	LVC 40% or CTSH
		8436.29	-- Other	LVC 40% or CTSH
		8436.80	- Other machinery	LVC 40% or CTSH
	84.37		Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.	
		8437.10	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	LVC 40% or CTSH
		8437.80	- Other machinery	LVC 40% or CTSH
	84.38		Machinery not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.	
		8438.10	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	LVC 40% or CTSH
		8438.20	- Machinery for the manufacture of confectionary, cocoa or chocolate	LVC 40% or CTSH
		8438.30	- Machinery for sugar manufacture	LVC 40% or CTSH
		8438.40	- Brewery machinery	LVC 40% or CTSH
		8438.50	- Machinery for the preparation of meat or poultry	LVC 40% or CTSH

		8438.60	- Machinery for the preparation of fruits, nuts or vegetables	LVC 40% or CTSH
		8438.80	- Other machinery	LVC 40% or CTSH
	84.39		Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.	
		8439.10	- Machinery for making pulp of fibrous cellulosic material	LVC 40% or CTSH
		8439.20	- Machinery for making paper or paperboard	LVC 40% or CTSH
		8439.30	- Machinery for finishing paper or paperboard	LVC 40% or CTSH
	84.40		Book-binding machinery, including book-sewing machines.	
		8440.10	- Machinery	LVC 40% or CTSH
	84.41		Other machinery for making up paper pulp, paper or paper board, including cutting machines of all kinds.	
		8441.10	- Cutting machines	LVC 40% or CTSH
		8441.20	- Machines for making bags, sacks or envelopes	LVC 40% or CTSH
		8441.30	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by molding	LVC 40% or CTSH
		8441.40	- Machines for molding articles in paper pulp, paper or paperboard	LVC 40% or CTSH
		8441.80	- Other machinery	LVC 40% or CTSH
	84.42		Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).	
		8442.30	- Machinery, apparatus and equipment	LVC 40% or CTSH
	84.43		Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.	
			- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42:	
		8443.11	-- Offset printing machinery, reel-fed	LVC 40% or CTSH
		8443.12	-- Offset printing machinery, sheet-fed, office type (using sheets	LVC 40% or CTSH



			with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	
		8443.13	-- Other offset printing machinery	LVC 40% or CTSH
		8443.14	-- Letterpress printing machinery, reel fed, excluding flexographic printing	LVC 40% or CTSH
		8443.15	-- Letterpress printing machinery, other than reel fed, excluding flexographic printing	LVC 40% or CTSH
		8443.16	-- Flexographic printing machinery	LVC 40% or CTSH
		8443.17	-- Gravure printing machinery	LVC 40% or CTSH
		8443.19	-- Other	LVC 40% or CTSH
			- Other printers, copying machines and facsimile machines, whether or not combined:	
		8443.31	-- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	LVC 40% or CTSH
		8443.32	-- Other, capable of connecting to an automatic data processing machine or to a network	LVC 40% or CTSH
		8443.39	-- Other	LVC 40% or CTSH
	84.48		Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (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 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).	
			- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47:	
		8448.11	-- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	LVC 40% or CTSH
		8448.19	-- Other	LVC 40% or CTSH
	84.50		Household or laundry-type washing machines, including machines which both wash and dry.	
			- Machines, each of a dry linen capacity not exceeding 10 kg:	
		8450.11	-- Fully-automatic machines	LVC 40% or CTSH
		8450.12	-- Other machines, with built-in centrifugal drier	LVC 40% or CTSH
		8450.19	-- Other	LVC 40% or CTSH

		8450.20	- Machines, each of a dry linen capacity exceeding 10 kg	LVC 40% or CTSH
	84.51		Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.	
		8451.10	- Dry-cleaning machines	LVC 40% or CTSH
			- Drying machines:	
		8451.21	-- Each of a dry linen capacity not exceeding 10 kg	LVC 40% or CTSH
		8451.29	-- Other	LVC 40% or CTSH
		8451.30	- Ironing machines and presses (including fusing presses)	LVC 40% or CTSH
		8451.40	- Washing, bleaching or dyeing machines	LVC 40% or CTSH
		8451.50	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	LVC 40% or CTSH
		8451.80	- Other machinery	LVC 40% or CTSH
	84.52		Sewing machines, other than book-sewing machines of heading 84.40; furniture bases and covers specially designed for sewing machines; sewing machine needles.	
		8452.10	- Sewing machines of the household type	LVC 40% or CTSH
			- Other sewing machines:	
		8452.21	-- Automatic units	LVC 40% or CTSH
		8452.29	-- Other	LVC 40% or CTSH
		8452.30	- Sewing machine needles	LVC 40% or CTSH
		8452.40	- Furniture, bases and covers for sewing machines and parts thereof	LVC 40% or CTSH
	84.53		Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.	
		8453.10	- Machinery for preparing, tanning or working hides, skins or leather	LVC 40% or CTSH
		8453.20	- Machinery for making or repairing footwear	LVC 40% or CTSH
		8453.80	- Other machinery	LVC 40% or CTSH
	84.54		Converters, ladles, ingot molds and casting machines, of a kind used in metallurgy or in metal foundries.	

		8454.10	- Converters	LVC 40% or CTSH
		8454.20	- Ingot molds and ladles	LVC 40% or CTSH
		8454.30	- Casting machines	LVC 40% or CTSH
	84.55		Metal-rolling mills and rolls therefor.	
		8455.10	- Tube mills	LVC 40% or CTSH
			- Other rolling mills:	
		8455.21	-- Hot or combination hot and cold	LVC 40% or CTSH
		8455.22	-- Cold	LVC 40% or CTSH
		8455.30	- Rolls for rolling mills	LVC 40% or CTSH
	84.67		Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.	
			- Pneumatic:	
		8467.11	-- Rotary type (including combined rotary-percussion)	LVC 40% or CTSH
		8467.19	-- Other	LVC 40% or CTSH
			- With self-contained electric motor:	
		8467.21	-- Drills of all kinds	LVC 40% or CTSH
		8467.22	-- Saws	LVC 40% or CTSH
		8467.29	-- Other	LVC 40% or CTSH
			- Other tools:	
		8467.81	-- Chain saws	LVC 40% or CTSH
		8467.89	-- Other	LVC 40% or CTSH
	84.68		Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.	
		8468.10	- Hand-held blow pipes	LVC 40% or CTSH
		8468.20	- Other gas-operated machinery and apparatus	LVC 40% or CTSH
		8468.80	- Other machinery and apparatus	LVC 40% or CTSH
	84.73		Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72.	
		8473.30	- Parts and accessories of the machines of heading 84.71	LVC 40% or CTH except from heading 85.42.
	84.74		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 molding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for	

			forming foundry molds of sand.	
		8474.10	- Sorting, screening, separating or washing machines	LVC 40% or CTSH
		8474.20	- Crushing or grinding machines	LVC 40% or CTSH
			- Mixing or kneading machines:	
		8474.31	-- Concrete or mortar mixers	LVC 40% or CTSH
		8474.32	-- Machines for mixing mineral substances with bitumen	LVC 40% or CTSH
		8474.39	-- Other	LVC 40% or CTSH
		8474.80	- Other machinery	LVC 40% or CTSH
	84.75		Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.	
		8475.10	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	LVC 40% or CTSH
			- Machines for manufacturing or hot working glass or glassware:	
		8475.21	-- Machines for making optical fibers and performs thereof	LVC 40% or CTSH
		8475.29	-- Other	LVC 40% or CTSH
	84.76		Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.	
			- Automatic beverage-vending machines:	
		8476.21	-- Incorporating heating or refrigerating devices	LVC 40% or CTSH
		8476.29	-- Other	LVC 40% or CTSH
			- Other machines:	
		8476.81	-- Incorporating heating or refrigerating devices	LVC 40% or CTSH
		8476.89	-- Other	LVC 40% or CTSH
	84.77		Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.	
		8477.10	- injection-molding machines	LVC 40% or CTSH
		8477.20	- Extruders	LVC 40% or CTSH
		8477.30	- Blow molding machines	LVC 40% or CTSH
		8477.40	- Vacuum molding machines and other thermoforming machines	LVC 40% or CTSH
			- Other machinery for molding or otherwise forming:	
		8477.51	-- For molding or retreading pneumatic tires or for molding or otherwise forming inner tubes	LVC 40% or CTSH
		8477.59	-- Other	LVC 40% or CTSH
		8477.80	- Other machinery	LVC 40% or CTSH

	84.78		Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.	
		8478.10	- Machinery	LVC 40% or CTSH
	84.79		Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.	
		8479.10	- Machinery for public works, building or the like	LVC 40% or CTSH
		8479.20	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	LVC 40% or CTSH
		8479.30	- Presses for the manufacture of particle board or fiber building board of wood or other ligneous materials and other machinery for treating wood or cork	LVC 40% or CTSH
		8479.40	- Rope or cable-making machines	LVC 40% or CTSH
		8479.50	- Industrial robots, not elsewhere specified or included	LVC 40% or CTSH
		8479.60	- Evaporative air coolers	LVC 40% or CTSH
			- Other machines and mechanical appliances:	
		8479.81	-- For treating metal, including electric wire coil-winders	LVC 40% or CTSH
		8479.82	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenizing, emulsifying or stirring machines	LVC 40% or CTSH
		8479.89	-- Other	LVC 40% or CTSH
	84.81		Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.	
		8481.10	- Pressure-reducing valves	LVC 40% or CTSH
		8481.20	- Valves for oleohydraulic or pneumatic transmissions	LVC 40% or CTSH
		8481.30	- Check (nonreturn) valves	LVC 40% or CTSH
		8481.40	- Safety or relief valves	LVC 40% or CTSH
		8481.80	- Other appliances	LVC 40% or CTSH
	84.82		Ball or roller bearings.	
		8482.10	- Ball bearings	LVC 40% or CTSH
		8482.20	- Tapered roller bearings, including cone and tapered roller assemblies	LVC 40% or CTSH
		8482.30	- Spherical roller bearings	LVC 40% or CTSH
		8482.40	- Needle roller bearings	LVC 40% or CTSH
		8482.50	- Other cylindrical roller bearings	LVC 40% or CTSH
		8482.80	- Other, including combined ball/roller bearings	LVC 40% or CTSH
	84.83		Transmission shafts (including cam	

			shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).	
		8483.10	- Transmission shafts (including cam shafts and crank shafts) and cranks	LVC 40% or CTSH
		8483.20	- Bearing housings, incorporating ball or roller bearings	LVC 40% or CTSH
		8483.30	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	LVC 40% or CTSH
		8483.40	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	LVC 40% or CTSH
		8483.50	- Flywheels and pulleys, including pulley blocks	LVC 40% or CTSH
		8483.60	- Clutches and shaft couplings (including universal joints)	LVC 40% or CTSH
	84.84		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.	LVC 40% or CC
	84.86		Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories.	
		8486.10	- Machines and apparatus for the manufacture of boules or wafers	LVC 40% or CTSH
		8486.20	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	LVC 40% or CTSH
		8486.30	- Machines and apparatus for the manufacture of flat panel displays	LVC 40% or CTSH
		8486.40	- Machines and apparatus specified in Note 9 (C) to this Chapter	LVC 40% or CTSH
Chapter 85			Electrical machinery and equipment and parts thereof; sound recorders and	

			reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	
	85.02		Electric generating sets and rotary converters.	
			- Other generating sets:	
		8502.31	-- Wind-powered	LVC 40% or CTSH
		8502.40	- Electric rotary converters	LVC 40% or CTSH
	85.04		Electrical transformers, static converters (for example, rectifiers) and inductors.	
		8504.10	- Ballasts for discharge lamps or tubes	LVC 40% or CTSH
			- Liquid dielectric transformers:	
		8504.21	-- Having a power handling capacity not exceeding 650 kVA	LVC 40% or CTSH
		8504.22	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	LVC 40% or CTSH
		8504.23	-- Having a power handling capacity exceeding 10,000 kVA	LVC 40% or CTSH
			- Other transformers:	
		8504.31	-- Having a power handling capacity not exceeding 1 kVA	LVC 40% or CTSH
		8504.32	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	LVC 40% or CTSH
		8504.33	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	LVC 40% or CTSH
		8504.34	-- Having a power handling capacity exceeding 500 kVA	LVC 40% or CTSH
		8504.40	- Static converters	LVC 40% or CTSH
		8504.50	- Other inductors	LVC 40% or CTSH
	85.05		Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetization; electro-magnetic or permanent magnetic chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.	
			- Permanent magnets and articles intended to become permanent magnets after magnetization:	
		8505.11	-- Of metal	LVC 40% or CTSH
		8505.19	-- Other	LVC 40% or CTSH
		8505.20	- Electro-magnetic couplings, clutches and brakes	LVC 40% or CTSH
	85.06		Primary cells and primary batteries.	
		8506.10	- Manganese dioxide	LVC 40% or CTSH
		8506.30	- Mercuric oxide	LVC 40% or CTSH
		8506.40	- Silver oxide	LVC 40% or CTSH
		8506.50	- Lithium	LVC 40% or CTSH

		8506.60	- Air-zinc	LVC 40% or CTSH
		8506.80	- Other primary cells and primary batteries	LVC 40% or CTSH
	85.07		Electric accumulators, including separators therefor, whether or not rectangular (including square).	LVC 40% or CTSH
	85.08		Vacuum cleaners.	
			- With self-contained electric motor:	
		8508.11	-- Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	LVC 40% or CTSH
		8508.19	-- Other	LVC 40% or CTSH
		8508.60	- Other vacuum cleaners	LVC 40% or CTSH
	85.09		Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.	
		8509.40	- Food grinders and mixers; fruit or vegetable juice extractors	LVC 40% or CTSH
		8509.80	- Other appliances	LVC 40% or CTSH
	85.10		Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.	
		8510.10	- Shavers	LVC 40% or CTSH
		8510.20	- Hair clippers	LVC 40% or CTSH
		8510.30	- Hair-removing appliances	LVC 40% or CTSH
	85.11		Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.	
		8511.10	- Sparking plugs	LVC 40% or CTSH
		8511.20	- Ignition magnetos; magneto-dynamos; magnetic flywheels	LVC 40% or CTSH
		8511.30	- Distributors; ignition coils	LVC 40% or CTSH
		8511.40	- Starter motors and dual purpose starter-generators	LVC 40% or CTSH
		8511.50	- Other generators	LVC 40% or CTSH
		8511.80	- Other equipment	LVC 40% or CTSH
	85.12		Electrical lighting or signaling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.	
		8512.10	- Lighting or visual signaling equipment of a kind used on bicycles	LVC 40% or CTSH



		8512.20	- Other lighting or visual signaling equipment	LVC 40% or CTSH
		8512.30	- Sound signaling equipment	LVC 40% or CTSH
		8512.40	- Windscreen wipers, defrosters and demisters	LVC 40% or CTSH
	85.13		Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.	
		8513.10	- Lamps	LVC 40% or CTSH
	85.14		Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.	
		8514.10	- Resistance heated furnaces and ovens	LVC 40% or CTSH
		8514.20	- Furnaces and ovens functioning by induction or dielectric loss	LVC 40% or CTSH
		8514.30	- Other furnaces and ovens	LVC 40% or CTSH
		8514.40	- Other equipment for the heat treatment of materials by induction or dielectric loss	LVC 40% or CTSH
	85.15		Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.	
			- Brazing or soldering machines and apparatus:	
		8515.11	-- Soldering irons and guns	LVC 40% or CTSH
		8515.19	-- Other	LVC 40% or CTSH
			- Machines and apparatus for resistance welding of metals:	
		8515.21	-- Fully or partly automatic	LVC 40% or CTSH
		8515.29	-- Other	LVC 40% or CTSH
			- Machines and apparatus for arc (including plasma arc) welding of metal:	
		8515.31	-- Fully or partly automatic	LVC 40% or CTSH
		8515.39	-- Other	LVC 40% or CTSH
		8515.80	- Other machines and apparatus	LVC 40% or CTSH
	85.16		Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic	

			hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purpose; electric heating resistors, other than those of heading 85.45.	
		8516.10	- Electric instantaneous or storage water heaters and immersion heaters	LVC 40% or CTSH
			- Electric space heating apparatus and electric soil heating apparatus:	
		8516.21	-- Storage heating radiators	LVC 40% or CTSH
		8516.29	-- Other	LVC 40% or CTSH
			- Electric-thermic hair-dressing or hand-drying apparatus:	
		8516.31	-- Hair dryers	LVC 40% or CTSH
		8516.32	-- Other hair-dressing apparatus	LVC 40% or CTSH
		8516.33	-- Hand-drying apparatus	LVC 40% or CTSH
		8516.40	- Electric smoothing irons	LVC 40% or CTSH
		8516.50	- Microwave ovens	LVC 40% or CTSH
		8516.60	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	LVC 40% or CTSH
			- Other electric-thermic appliances:	
		8516.71	-- Coffee or tea makers	LVC 40% or CTSH
		8516.72	-- Toasters	LVC 40% or CTSH
		8516.79	-- Other	LVC 40% or CTSH
		8516.80	- Electric heating resistors	LVC 40% or CTSH
	85.17		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 84.43, 85.25, 85.27 or 85.28.	
			- Telephone sets, including telephones for cellular networks or for other wireless networks:	
		8517.11	-- Line telephone sets with cordless handsets	LVC 40% or CTSH
		8517.12	-- Telephones for cellular networks or for other wireless networks	LVC 40% or CTSH
		8517.18	-- Other	LVC 40% or CTSH
			- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):	
		8517.61	-- Base stations	LVC 40% or CTSH

		8517.62	-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	LVC 40% or CTSH
		8517.69	-- Other	LVC 40% or CTSH
	85.18		Microphones and stands therefor, loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.	
		8518.10	- Microphone and stands therefor	LVC 40% or CTSH
			- Loudspeakers, whether or not mounted in their enclosures:	
		8518.21	-- Single loudspeakers, mounted in their enclosures	LVC 40% or CTSH
		8518.22	-- Multiple loudspeakers, mounted in the same enclosure	LVC 40% or CTSH
		8518.29	-- Other	LVC 40% or CTSH
		8518.30	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	LVC 40% or CTSH
		8518.40	- Audio-frequency electric amplifiers	LVC 40% or CTSH
		8518.50	- Electric sound amplifier sets	LVC 40% or CTSH
	85.23		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.	
			- Semiconductor media:	
		8523.51	-- Solid-state non-volatile storage devices	LVC 40% or CTH except from heading 85.42.
		8523.52	-- "Smart cards"	LVC 40% or CTH except from heading 85.42.
		8523.59	-- Other	LVC 40% or CTH except from heading 85.42.
	85.30		Electric signaling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).	

		8530.10	- Equipment for railways or tramways	LVC 40% or CTSH
		8530.80	- Other equipment	LVC 40% or CTSH
	85.31		Electric sounds or visual signaling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.	
		8531.10	- Burglar or fire alarms and similar apparatus	LVC 40% or CTSH
		8531.20	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	LVC 40% or CTSH
		8531.80	- Other apparatus	LVC 40% or CTSH
	85.32		Electrical capacitors, fixed, variable or adjustable (pre-set).	
		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)	LVC 40% or CTSH
			- Other fixed capacitors:	
		8532.21	-- Tantalum	LVC 40% or CTSH
		8532.22	-- Aluminum electrolytic	LVC 40% or CTSH
		8532.23	-- Ceramic dielectric, single layer	LVC 40% or CTSH
		8532.24	-- Ceramic dielectric, multilayer	LVC 40% or CTSH
		8532.25	-- Dielectric of paper or plastics	LVC 40% or CTSH
		8532.29	-- Other	LVC 40% or CTSH
		8532.30	- Variable or adjustable (pre-set) capacitors	LVC 40% or CTSH
	85.33		Electrical resistors (including rheostats and potentiometers), other than heating resistors.	
		8533.10	- Fixed carbon resistors, composition or film types	LVC 40% or CTSH
			- Other fixed resistors:	
		8533.21	-- For a power handling capacity not exceeding 20 W	LVC 40% or CTSH
		8533.29	-- Other	LVC 40% or CTSH
			- Wirewound variable resistors, including rheostats and potentiometers:	
		8533.31	-- For a power handling capacity not exceeding 20 W	LVC 40% or CTSH
		8533.39	-- Other	LVC 40% or CTSH
		8533.40	- Other variable resistors, including rheostats and potentiometers	LVC 40% or CTSH
	85.36		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	LVC 40% or CTSH

			voltage not exceeding 1,000 volts; connectors for optical fibers, optical fiber bundles or cables.	
	85.39		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.	
		8539.10	- Sealed beam lamp units	LVC 40% or CTSH
			- Other filament lamps, excluding ultra-violet or infra-red lamps:	
		8539.21	-- Tungsten halogen	LVC 40% or CTSH
		8539.22	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	LVC 40% or CTSH
		8539.29	-- Other	LVC 40% or CTSH
			- Discharge lamps, other than ultra-violet lamps:	
		8539.31	-- Fluorescent, hot cathode	LVC 40% or CTSH
		8539.32	-- Mercury or sodium vapor lamps; metal halide lamps	LVC 40% or CTSH
		8539.39	-- Other	LVC 40% or CTSH
			- Ultra-violet or infra-red lamps; arc-lamps:	
		8539.41	-- Arc-lamps	LVC 40% or CTSH
		8539.49	-- Other	LVC 40% or CTSH
	85.40		Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapor or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).	
			- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:	
		8540.11	-- Color	LVC 40% or CTSH
		8540.12	-- Black and white or other monochrome	LVC 40% or CTSH
		8540.20	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	LVC 40% or CTSH
		8540.40	- Data/graphic display tubes, color, with a phosphor dot screen pitch smaller than 0.4 mm	LVC 40% or CTSH
		8540.50	- Data/graphic display tubes, black and white or other monochrome	LVC 40% or CTSH
		8540.60	- Other cathode-ray tubes	LVC 40% or CTSH
			- Microwave tubes (for example, magnetrons, klystrons, traveling wave tubes, carcinotrons), excluding grid-controlled tubes:	
		8540.71	-- Magnetrons	LVC 40% or CTSH
		8540.72	-- Klystrons	LVC 40% or CTSH

		8540.79	-- Other	LVC 40% or CTSH
			- Other valves and tubes:	
		8540.81	-- Receiver or amplifier valves and tubes	LVC 40% or CTSH
		8540.89	-- Other	LVC 40% or CTSH
	85.41		Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.	
		8541.10	- Diodes, other than photosensitive or light emitting diodes	LVC 40% or CTSH
			- Transistors, other than photosensitive transistors:	
		8541.21	-- With a dissipation rate of less than 1 W	LVC 40% or CTSH
		8541.29	-- Other	LVC 40% or CTSH
		8541.30	- Thyristors, diacs and triacs, other than photosensitive devices	LVC 40% or CTSH
		8541.40	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	LVC 40% or CTSH
		8541.50	- Other semiconductor devices	LVC 40% or CTSH
		8541.60	- Mounted piezo-electric crystals	LVC 40% or CTSH
	85.42		Electronic integrated circuits.	
			- Electronic integrated circuits:	
		8542.31	-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	LVC 40% or CTSH except from subheading 8542.32 through 8542.39.
		8542.32	-- Memories	LVC 40% or CTSH except from subheading 8542.31, 8542.33 or 8542.39.
		8542.33	-- Amplifiers	LVC 40% or CTSH except from subheading 8542.31, 8542.32 or 8542.39.
		8542.39	-- Other	LVC 40% or CTSH except from subheading 8542.31

				through 8542.33.
	85.43		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.	
		8543.10	- Particle accelerators	LVC 40% or CTSH
		8543.20	- Signal generators	LVC 40% or CTSH
		8543.30	- Machines and apparatus for electroplating, electrolysis or electrophoresis	LVC 40% or CTSH
		8543.70	- Other machines and apparatus	LVC 40% or CTSH
	85.48		Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.	
		8548.10	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	WO
Section XVII Vehicles, aircraft, vessels and associated transport equipment (Chapter 86-89)				
Chapter 87			Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	
	87.02		Motor vehicles for the transport of ten or more persons, including the driver.	LVC 40%
	87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.	LVC 40%
	87.04		Motor vehicles for the transport of goods.	LVC 40%
	87.05		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).	LVC 40%
	87.06	8706.00	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.	LVC 40%
	87.07		Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.	LVC 40%

	87.09		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.	LVC 40%
	87.10	8710.00	Tanks and other armored fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles.	LVC 40%
	87.16		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.	
		8716.10	- Trailers and semi-trailers of the caravan type, for housing or camping	LVC 40% or CTSH
		8716.20	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	LVC 40% or CTSH
			- Other trailers and semi-trailers for the transport of goods:	
		8716.31	-- Tanker trailers and tanker semi-trailers	LVC 40% or CTSH
		8716.39	-- Other	LVC 40% or CTSH
		8716.40	- Other trailers and semi-trailers	LVC 40% or CTSH
		8716.80	- Other vehicles	LVC 40% or CTSH
Chapter 89			Ships, boats and floating structures	LVC 40% or CC
Section XVIII Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; clocks and watches; musical instruments; parts and accessories thereof (Chapter 90-92)				
Chapter 90			Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	
	90.01		Optical fibers and optical fiber bundles; optical cables other than those of heading 85.44; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted other than such elements of glass not optically worked.	LVC 40% or CC
	90.03		Frames and mountings for spectacles, goggles or the like, and parts thereof.	
			- Frames and mountings:	
		9003.11	-- Of plastics	LVC 40% or CTSH
		9003.19	-- Of other materials	LVC 40% or CTSH
	90.05		Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and	



			mountings therefor, but not including instruments for radio-astronomy.	
		9005.10	- Binoculars	LVC 40% or CTSH
		9005.80	- Other instruments	LVC 40% or CTSH
	90.06		Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.	
		9006.10	- Cameras of a kind used for preparing printing plates or cylinders	LVC 40% or CTSH
		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	LVC 40% or CTSH
		9006.40	- Instant print cameras	LVC 40% or CTSH
			- Other cameras:	
		9006.51	-- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	LVC 40% or CTSH
		9006.52	-- Other, for roll film of a width less than 35 mm	LVC 40% or CTSH
		9006.53	-- Other, for roll film of a width of 35 mm	LVC 40% or CTSH
		9006.59	-- Other	LVC 40% or CTSH
			- Photographic flashlight apparatus and flashbulbs:	
		9006.61	-- Discharge lamp ("electronic") flashlight apparatus	LVC 40% or CTSH
		9006.69	-- Other	LVC 40% or CTSH
	90.07		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.	
			- Cameras:	
		9007.11	-- For films of less than 16 mm width or for double-8 mm film	LVC 40% or CTSH
		9007.19	-- Other	LVC 40% or CTSH
		9007.20	- Projectors	LVC 40% or CTSH
	90.08		Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.	
		9008.10	- Slide projectors	LVC 40% or CTSH
		9008.20	- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	LVC 40% or CTSH
		9008.30	- Other image projectors	LVC 40% or CTSH
		9008.40	- Photographic (other than cinematographic) enlargers and reducers	LVC 40% or CTSH

	90.10		Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.	
		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	LVC 40% or CTSH
		9010.50	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	LVC 40% or CTSH
		9010.60	- Projection screens	LVC 40% or CTSH
	90.11		Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.	
		9011.10	- Stereoscopic microscopes	LVC 40% or CTSH
		9011.20	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	LVC 40% or CTSH
		9011.80	- Other microscopes	LVC 40% or CTSH
	90.12		Microscopes other than optical microscopes; diffraction apparatus.	
		9012.10	- Microscopes other than optical microscopes; diffraction apparatus	LVC 40% or CTSH
	90.13		Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.	
		9013.10	- Telescope sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	LVC 40% or CTSH
		9013.20	- Lasers, other than laser diodes	LVC 40% or CTSH
		9013.80	- Other devices, appliances and instruments	LVC 40% or CTSH
	90.14		Direction finding compasses; other navigational instruments and appliances.	
		9014.10	- Direction finding compasses	LVC 40% or CTSH
		9014.20	- Instruments and appliances for aeronautical or space navigation (other than compasses)	LVC 40% or CTSH

		9014.80	- Other instruments and appliances	LVC 40% or CTSH
	90.15		Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.	
		9015.10	- Rangefinders	LVC 40% or CTSH
		9015.20	- Theodolites and tachymeters (tacheometers)	LVC 40% or CTSH
		9015.30	- Levels	LVC 40% or CTSH
		9015.40	- Photogrammetrical surveying instruments and appliances	LVC 40% or CTSH
		9015.80	- Other instruments and appliances	LVC 40% or CTSH
	90.17		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, calipers), not specified or included elsewhere in this Chapter.	
		9017.10	- Drafting tables and machines, whether or not automatic	LVC 40% or CTSH
		9017.20	- Other drawing, marking-out or mathematical calculating instruments	LVC 40% or CTSH
		9017.30	- Micrometers, calipers and gauges	LVC 40% or CTSH
		9017.80	- Other instruments	LVC 40% or CTSH
	90.18		Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.	
		9018.20	- Ultra-violet or infra-red ray apparatus	LVC 40% or CTSH
			- Syringes, needles, catheters, cannulae and the like:	
		9018.31	-- Syringes, with or without needles	LVC 40% or CTSH
		9018.32	-- Tubular metal needles and needles for sutures	LVC 40% or CTSH
		9018.39	-- Other	LVC 40% or CTSH
	90.22		Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or	

			treatment tables, chairs and the like.	
			- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:	
		9022.12	-- Computed tomography apparatus	LVC 40% or CTSH
		9022.13	-- Other, for dental uses	LVC 40% or CTSH
		9022.14	-- Other, for medical, surgical or veterinary uses	LVC 40% or CTSH
		9022.19	-- For other uses	LVC 40% or CTSH
			- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:	
		9022.21	-- For medical, surgical, dental or veterinary uses	LVC 40% or CTSH
		9022.29	-- For other uses	LVC 40% or CTSH
		9022.30	- X-ray tubes	LVC 40% or CTSH
	90.24		Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).	
		9024.10	- Machines and appliances for testing metals	LVC 40% or CTSH
		9024.80	- Other machines and appliances	LVC 40% or CTSH
	90.25		Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.	
			- Thermometers and pyrometers, not combined with other instruments:	
		9025.11	-- Liquid-filled, for direct reading	LVC 40% or CTSH
		9025.19	-- Other	LVC 40% or CTSH
		9025.80	- Other instruments	LVC 40% or CTSH
	90.26		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 90.14, 90.15, 90.28 or 90.32.	
		9026.10	- For measuring or checking the flow or level of liquids	LVC 40% or CTSH
		9026.20	- For measuring or checking pressure	LVC 40% or CTSH
		9026.80	- Other instruments or apparatus	LVC 40% or CTSH
	90.27		Instruments and apparatus for physical or chemical analysis (for example,	

			polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.	
		9027.10	- Gas or smoke analysis apparatus	LVC 40% or CTSH
		9027.20	- Chromatographs and electrophoresis instruments	LVC 40% or CTSH
		9027.30	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	LVC 40% or CTSH
		9027.50	- Other instruments and apparatus using optical radiations (UV, visible, IR)	LVC 40% or CTSH
		9027.80	- Other instruments and apparatus	LVC 40% or CTSH
	90.28		Gas, liquid or electricity supply or production meters, including calibrating meters therefor.	
		9028.10	- Gas meters	LVC 40% or CTSH
		9028.20	- Liquid meters	LVC 40% or CTSH
		9028.30	- Electricity meters	LVC 40% or CTSH
	90.29		Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.	
		9029.10	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	LVC 40% or CTSH
		9029.20	- Speed indicators and tachometers; stroboscopes	LVC 40% or CTSH
	90.30		Oscilloscopes, spectrum analyzers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations.	
		9030.10	- Instruments and apparatus for measuring or detecting ionizing radiations	LVC 40% or CTSH
		9030.20	- Oscilloscopes and oscillographs	LVC 40% or CTSH
			- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power:	
		9030.31	-- Multimeters without a recording device	LVC 40% or CTSH

		9030.32	-- Multimeters with a recording device	LVC 40% or CTSH
		9030.33	-- Other, without a recording device	LVC 40% or CTSH
		9030.39	-- Other, with a recording device	LVC 40% or CTSH
		9030.40	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	LVC 40% or CTSH
			- Other instruments and apparatus:	
		9030.82	-- For measuring or checking semiconductor wafers or devices	LVC 40% or CTSH
		9030.84	-- Other, with a recording device	LVC 40% or CTSH
		9030.89	-- Other	LVC 40% or CTSH
	90.31		Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.	
		9031.10	- Machines for balancing mechanical parts	LVC 40% or CTSH
		9031.20	- Test benches	LVC 40% or CTSH
			- Other optical instruments and appliances:	
		9031.41	-- For inspecting semiconductor wafers or devices for inspecting photomasks or reticles used in manufacturing semiconductor devices	LVC 40% or CTSH
		9031.49	-- Other	LVC 40% or CTSH
		9031.80	- Other instruments, appliances and machines	LVC 40% or CTSH
	90.32		Automatic regulating or controlling instruments and apparatus.	
		9032.10	- Thermostats	LVC 40% or CTSH
		9032.20	- Manostats	LVC 40% or CTSH
			- Other instruments and apparatus:	
		9032.81	-- Hydraulic or pneumatic	LVC 40% or CTSH
		9032.89	-- Other	LVC 40% or CTSH
Chapter 91			Clocks and watches and parts thereof	
	91.11		Watch cases and parts thereof.	
		9111.10	- Cases of precious metal or of metal clad with precious metal	LVC 40% or CTSH
		9111.20	- Cases of base metal, whether or not gold- or silver-plated	LVC 40% or CTSH
		9111.80	- Other cases	LVC 40% or CTSH
	91.12		Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.	
		9112.20	- Cases	LVC 40% or CTSH
	91.13		Watch straps, watch bands and watch bracelets, and parts thereof.	
		9113.90	- Other Note: Other than watch straps, watch	CC

			bands and watch bracelets, and parts, of precious metal or of metal clad with precious metal, and of base metal, whether or not gold- or silver-plated.	
Section XX Miscellaneous manufactured articles (Chapter 94-96)				
Chapter 94			Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	
	94.01		Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.	
		9401.10	- Seats of a kind used for aircraft	LVC 40% or CTSH
		9401.20	- Seats of a kind used for motor vehicles	LVC 40% or CTSH
		9401.30	- Swivel seats with variable height adjustment	LVC 40% or CTSH
		9401.40	- Seats other than garden seats or camping equipment, convertible into beds	LVC 40% or CTSH
			- Seats of cane, osier, bamboo or similar materials:	
		9401.51	-- Of bamboo or rattan	LVC 40% or CTSH
		9401.59	-- Other	LVC 40% or CTSH
			- Other seats, with wooden frames:	
		9401.61	-- Upholstered	LVC 40% or CTSH
		9401.69	-- Other	LVC 40% or CTSH
			- Other seats, with metal frames:	
		9401.71	-- Upholstered	LVC 40% or CTSH
		9401.79	-- Other	LVC 40% or CTSH
		9401.80	- Other seats	LVC 40% or CTSH
		9401.90	- Parts	CC
	94.02		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.	LVC 40% or CC
	94.03		Other furniture and parts thereof.	
		9403.10	- Metal furniture of a kind used in offices	LVC 40% or CTSH
		9403.20	- Other metal furniture	LVC 40% or CTSH
		9403.30	- Wooden furniture of a kind used in offices	LVC 40% or CTSH
		9403.40	- Wooden furniture of a kind used in the kitchen	LVC 40% or CTSH

		9403.50	- Wooden furniture of a kind used in the bedroom	LVC 40% or CTSH
		9403.60	- Other wooden furniture	LVC 40% or CTSH
		9403.70	- Furniture of plastics	LVC 40% or CTSH
			- Furniture of other materials, including cane, osier, bamboo or similar materials:	
		9403.81	-- Of bamboo or rattan	LVC 40% or CTSH
		9403.89	-- Other	LVC 40% or CTSH
	94.04		Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.	
		9404.10	- Mattress supports	LVC 40% or CC
			- Mattresses	
		9404.21	-- Of cellular rubber or plastics, whether or not covered	CC
		9404.29	-- Of other materials	CC
		9404.30	- Sleeping bags	LVC 40% or CC
		9404.90	- Other	CC, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08, or 55.12 through 55.16 for quilts and eiderdowns. CTH for any other good.
	94.05		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.	
		9405.10	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	LVC 40% or CTSH
		9405.20	- Electric table, desk, bedside or floor-standing lamps	LVC 40% or CTSH



		9405.30	- Lighting sets of a kind used for Christmas trees	LVC 40% or CTSH
		9405.40	- Other electric lamps and lighting fittings	LVC 40% or CTSH
		9405.50	- Non-electrical lamps and lighting fittings	LVC 40% or CTSH
		9405.60	- Illuminated signs, illuminated name-plates and the like	LVC 40% or CTSH
	94.06	9406.00	Prefabricated buildings.	LVC 40% or CC
Chapter 96			Miscellaneous manufactured articles	
	96.01		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 molding).	CC
	96.02	9602.00	Worked vegetable or mineral carving material and articles of these materials; molded or carved articles of wax, of stearin, of natural gums or natural resins or of modeling pastes, and other molded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.	LVC 40% or CC
	96.03		Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorized, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).	LVC 40% or CC
	96.04	9604.00	Hand sieves and hand riddles.	LVC 40% or CC
	96.05	9605.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	CC
	96.06		Buttons, press-fasteners, snap-fasteners and press-studs, button molds and other parts of these articles; button blanks.	LVC 40% or CC
	96.07		Slide fasteners and parts thereof.	
			- Slide fasteners:	
		9607.11	-- Fitted with chain scoops of base metal	LVC 40% or CTSH
		9607.19	-- Other	LVC 40% or CTSH
		9607.20	- Parts	LVC 40% or CC
	96.08		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;	LVC 40% or CTSH

			pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.	
	96.09		Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.	LVC 40% or CTSH
	96.13		Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.	
		9613.10	- Pocket lighters, gas fuelled, non-refillable	LVC 40% or CTSH
		9613.20	- Pocket lighters, gas fuelled, refillable	LVC 40% or CTSH
		9613.80	- Other lighters	LVC 40% or CTSH

Notes to Section XI (Chapter 50-63):

1. For the purposes of Chapter 50 through 55 and 60, dyeing or printing process shall be accompanied by two or more of the following operations:

- (1) antibacterial finish;
- (2) antimelt finish;
- (3) antimosquito finish;
- (4) anti-pilling finish;
- (5) antistatic finish;
- (6) artificial creasing;
- (7) bleaching;
- (8) brushing;
- (9) buff finish;
- (10) burn-out finish;
- (11) calendaring;
- (12) compressive shrinkage;
- (13) crease resistant finish;
- (14) decatizing;
- (15) deodorant finish;
- (16) easy-care finish;
- (17) embossing;
- (18) emerizing;
- (19) flame resistant finish;
- (20) flock finish;
- (21) foam printing;
- (22) liquid ammonia process;
- (23) mercerization;
- (24) microbial control finish;
- (25) milling;
- (26) moare finish;
- (27) moisture permeable waterproofing;
- (28) oil-repellent finish;
- (29) organdie finish;

- (30) peeling treatment;
- (31) perfumed finish;
- (32) relaxation;
- (33) ripple finish;
- (34) schreiner finish;
- (35) shearing;
- (36) shrink resistant finish;
- (37) soil guard finish;
- (38) soil release finish;
- (39) stretch finish;
- (40) tick-proofing;
- (41) UV cut finish;
- (42) wash and wear finish;
- (43) water absorbent finish;
- (44) waterproofing;
- (45) water-repellent finish;
- (46) wet decatizing;
- (47) windbreak finish; or
- (48) wire raising.

2. For the purposes of determining the origin of a good of Chapter 61 through 63, the rule applicable to that good shall only apply to the component that determines the tariff classification of the good and such component must satisfy the CTC-based rule set out in the rule for that good.