



Customs and Excise (Rules of Origin for AANZFTA Goods) Amendment Regulations 2009

Anand Satyanand, Governor-General

Order in Council

At Wellington this 23rd day of November 2009

Present:

His Excellency the Governor-General in Council

Pursuant to the Customs and Excise Act 1996, His Excellency the Governor-General, acting on the advice and with the consent of the Executive Council, makes the following regulations.

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Regulations

- 1 Title**
These regulations are the Customs and Excise (Rules of Origin for AANZFTA Goods) Amendment Regulations 2009.
- 2 Commencement**
These regulations come into force on 1 January 2010.
- 3 Principal regulations amended**
These regulations amend the Customs and Excise Regulations 1996.
- 4 Goods where value of non-originating materials is 10% or less**
Regulation 35(a) is amended by omitting “good” and substituting “goods”.

5 Packaging materials and containers

Regulation 51J(3) is amended by omitting “good” and substituting “goods”.

6 Decision on origin

Regulation 51Y(4) is amended by omitting “an originating good” and substituting “originating goods”.

7 Interpretation

- (1) The definition of **material** in regulation 51Z is amended by omitting “another good” and substituting “other goods”.
- (2) The definition of **producer** in regulation 51Z is amended by omitting “a good” and substituting “goods”.

8 Accessories, spare parts, and tools

- (1) Regulation 51ZI(1) is amended by omitting “good” in each place where it appears and substituting in each case “goods”.
- (2) Regulation 51ZI(3) is amended by omitting “good” and substituting “goods”.

9 Neutral elements

Regulation 51ZJ(2)(a)(iii) is amended by omitting “a good” and substituting “the goods”.

10 De minimis

Regulation 51ZL(a) is amended by omitting “good” and substituting “goods”.

11 New regulations 51ZM to 51ZX inserted

The following heading and regulations are inserted after regulation 51ZL:

“Provisions relating to AANZFTA countries

“51ZM Interpretation

In this regulation and in regulations 51ZN to 51ZX, unless the context otherwise requires,—

“**AANZFTA** has the meaning given in section 64A(4) of the Act

“**aquaculture** means the farming of aquatic organisms including fish, molluscs, crustaceans, and other aquatic invertebrates and aquatic plants, from seedstock such as eggs, fry, fingerlings, and larvae, by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding, or protection from predators

“**CIF or CIF value** means the value (determined in accordance with Schedule 2 of the Act) of imported goods, and includes the cost of insurance and freight up to the port or place of entry into the country of importation

“**FOB or FOB value** means the free on board value (determined in accordance with Schedule 2 of the Act) of imported goods, including the cost of transport to the port or site of final shipment abroad

“**generally accepted accounting principles** means the recognised consensus or substantial authoritative support in a party (which may encompass broad guidelines of general application or detailed standards, practices, and procedures) with respect to the following:

“(a) the recording of revenues, expenses, costs, assets, and liabilities:

“(b) the disclosure of information:

“(c) the preparation of financial statements

“**HS Code** means the Harmonized Commodity Description and Coding System established by the International Convention on the Harmonized Commodity Description and Coding System, signed at Brussels on 14 June 1983, as amended

“**identical and interchangeable materials** means materials that are fungible as a result of being of the same kind and commercial quality, possessing the same technical and physical characteristics, and which, once incorporated into a finished product, cannot be distinguished from one another for origin purposes by virtue of any markings or mere visual examination

“**in a party** means in the land, territorial sea, exclusive economic zone, or continental shelf over which a party exercises sovereignty, sovereign rights, or jurisdiction in accordance with international law

“**indirect material** means goods used in the production, testing, or inspection of other goods but which are not physically incorporated into those other goods, or goods used in the maintenance of buildings or the operation of equipment associated with the production of goods, including—

“(a) fuel and energy:

“(b) tools, dies, and moulds:

“(c) spare parts and materials used in the maintenance of equipment and buildings:

“(d) lubricants, greases, compounding materials, and other materials used in production or used to operate equipment and buildings:

“(e) gloves, glasses, footwear, clothing, safety equipment, and supplies:

“(f) equipment, devices, and supplies used for testing or inspecting goods:

“(g) catalysts and solvents:

“(h) any other goods that are not incorporated into the goods but whose use in the production of the goods can reasonably be demonstrated to be a part of that production

“**material** means any matter or substance—

“(a) used or consumed in the production of goods; or

“(b) physically incorporated into goods; or

“(c) subjected to a process in the production of other goods

“**non-originating goods** or **non-originating materials** means goods or materials that do not qualify as originating under this regulation and regulations 51ZN to 51ZX

“**originating goods** or **originating materials** means materials or goods that qualify as originating under this regulation and regulations 51ZN to 51ZX

“**packing materials and containers for transportation** means goods used to protect other goods during their transportation, other than containers or packaging used for the retail sale of the other goods

“**party** or **parties** means any 1 or more of the following State signatories to the AANZFTA if the State is, by an Order in Council under section 7A(1)(a) of the Act, declared to be a specified AANZFTA party:

“(a) Brunei Darussalam:

- “(b) the Kingdom of Cambodia:
- “(c) the Republic of Indonesia:
- “(d) the Lao People’s Democratic Republic:
- “(e) Malaysia:
- “(f) the Union of Myanmar:
- “(g) the Republic of the Philippines:
- “(h) the Republic of Singapore:
- “(i) the Kingdom of Thailand:
- “(j) the Socialist Republic of Viet Nam:
- “(k) Australia:
- “(l) New Zealand

“**producer** means a person who grows, mines, raises, harvests, fishes, traps, hunts, farms, captures, gathers, collects, breeds, extracts, manufactures, processes, or assembles goods

“**product specific rule** means a rule in Schedule 8 that specifies that goods used to produce goods have undergone a change in tariff classification or a specific manufacturing or processing operation, or that requires that goods satisfy a regional value content criterion, or that requires any combination of these requirements to be fulfilled

“**production** means methods of obtaining goods, including, but not limited to, growing, mining, harvesting, farming, raising, breeding, extracting, gathering, collecting, capturing, fishing, trapping, hunting, manufacturing, producing, processing, or assembling goods.

“**51ZN Originating goods**

Particular goods are deemed for the purposes of the Act and the Tariff Act 1988 to originate in a party if the goods meet all applicable requirements of regulations 51ZM to 51ZX and if—

- “(a) the goods are wholly produced or obtained in a party as provided for in regulation 51ZO; or
- “(b) the goods meet the applicable product specific rule and, if the product specific rule requires a regional value content, the final process of production is performed within a party; or
- “(c) the goods are produced in a party exclusively from originating materials from 1 or more of the parties.

“51ZO Goods wholly produced or obtained

For the purposes of regulation 51ZN, the following goods must be treated as wholly produced or obtained in a party:

- “(a) plants and plant goods (including fruit, flowers, vegetables, trees, seaweed, fungi, and live plants) grown, harvested, picked, or gathered in a party:
- “(b) live animals born and raised in a party:
- “(c) goods obtained from live animals in a party:
- “(d) goods obtained from hunting, trapping, fishing, farming, aquaculture, gathering, or capturing in a party:
- “(e) minerals and other naturally occurring substances extracted or taken from the soil, waters, seabed, or beneath the seabed in a party:
- “(f) goods of sea-fishing and other marine goods taken from the high seas, in accordance with international law, by any vessel registered or recorded with a party and entitled to fly the flag of that party:
- “(g) goods produced from goods referred to in paragraph (f) on board any factory ship registered or recorded with a party and entitled to fly the flag of that party:
- “(h) goods taken by a party, or a person of a party, from the seabed or beneath the seabed—
 - “(i) beyond the exclusive economic zone and adjacent continental shelf of that party; and
 - “(ii) beyond areas over which non-parties exercise jurisdiction under exploitation rights granted in accordance with international law:
- “(i) waste and scrap derived from production and consumption in a party, or used goods collected in a party, provided that the waste, scrap, or used goods are fit only for the recovery of raw materials:
- “(j) goods produced or obtained in a party solely from products referred to in paragraphs (a) to (i) or from their derivatives.

“51ZP Calculation of regional value content

Where regulations 51ZM to 51ZX or Schedule 8 refers to a regional value content, the value of that content is calculated using either of the following formulas:

“(a) the direct formula—

$$\frac{\text{AANZFTA material cost + labour cost + overhead cost + profit + other costs}}{\text{FOB}} \times 100\%$$

where—

AANZFTA material cost is the value of originating materials, parts, or produce that are acquired or self-produced by the producer and incorporated into the goods or consumed in their production

labour cost includes wages, remuneration, and other employee benefits

overhead cost is the total overhead expense

other costs are the costs incurred in placing the goods in the ship or other means of transport for export, including domestic transport costs, storage and warehousing, port handling, brokerage fees, and service charges; or

“(b) the indirect formula, also called the build-down formula,—

$$\frac{\text{FOB - value of non-originating materials}}{\text{FOB}} \times 100\%$$

where—

value of non-originating materials is the CIF value at the time of importation or the earliest ascertained price paid or payable for all non-originating materials, parts, or produce acquired by the producer in the production of the goods (including materials of undetermined origin but not materials that are self-produced by the producer and incorporated into the goods or consumed in their production).

“51ZQ Accumulation

For the purposes of regulation 51ZN, originating goods used in another party as a material in the production of other goods must be regarded as originating in the party where the working or processing of the finished goods took place.

“51ZR Minimal operations and processes

Where a claim for origin is based solely on regional value content, the following operations or processes (undertaken by themselves or in combination with each other) are considered to be minimal and may not be taken into account in determining whether goods are originating:

- “(a) ensuring the preservation of goods in good condition for the purposes of transport or storage:
- “(b) facilitating shipment or transportation:
- “(c) packaging or presenting goods for transportation or sale:
- “(d) simple processes, consisting of sifting, classifying, washing, cutting, slitting, bending, coiling and uncoiling, and other similar operations:
- “(e) affixing of marks, labels, or other like distinguishing signs on products or their packaging:
- “(f) mere dilution with water or another substance that does not materially alter the characteristics of the goods.

“51ZS De minimis

Where goods do not satisfy the change in tariff classification requirements in a product specific rule, they must still be treated as originating goods if they meet all applicable requirements under regulations 51ZM to 51ZX and Schedule 8 and,—

- “(a) for goods other than goods classified within Chapters 50 to 63 of the HS Code, the value of all non-originating materials used in their production that did not undergo the required change in tariff classification does not exceed 10% of the FOB value of the goods; or
- “(b) for goods classified within Chapters 50 to 63 of the HS Code,—
 - “(i) the weight of all non-originating materials used in their production that did not undergo the required change in tariff classification does not exceed 10% of the total weight of the goods; or
 - “(ii) the value of all non-originating materials used in their production that did not undergo the required change in tariff classification does not exceed 10% of the FOB value of the goods.

“51ZT Accessories, spare parts, and tools

- “(1) For the purposes of determining the origin of goods, accessories, spare parts, tools, and instructional or other information materials presented with the goods must be regarded as part of those goods and must not be taken into account when determining whether all the non-originating materials used in the production of the goods have undergone the applicable change in tariff classification if—
- “(a) the accessories, spare parts, tools, and instructional or other information materials presented with the goods are not invoiced separately from the goods; and
 - “(b) the quantities and value of the accessories, spare parts, tools, and instructional or other information materials presented with the goods are customary for those goods.
- “(2) Despite subclause (1), if the goods are subject to a regional value content requirement, the value of the accessories, spare parts, tools, and instructional or other information materials presented with the goods must be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the goods.
- “(3) Subclauses (1) and (2) do not apply where accessories, spare parts, tools, and instructional or other information materials presented with the goods have been added solely for the purpose of artificially raising the regional value content of those goods if it is proven subsequently that they are not sold with the goods.

“51ZU Identical and interchangeable materials

The determination of whether identical and interchangeable materials are originating materials must be made by—

- “(a) the physical segregation of each of the materials; or
- “(b) the use of the exporting party’s generally accepted accounting principles of stock control or inventory management practice.

“51ZV Treatment of packing materials and containers

- “(1) Packing materials and containers for transportation must not be taken into account in determining the origin of goods.

- “(2) Packing materials and containers in which the goods are packaged for retail sale, when classified together with the goods, must not be taken into account in determining whether all of the non-originating materials used in the production of the goods have met the applicable change in tariff classification requirements for the goods.
- “(3) If goods are subject to a regional value content requirement, the value of the packing materials and containers in which the goods are packaged for retail sale must be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the goods.

“51ZW Indirect materials

An indirect material must be treated as an originating material without regard to where it is produced and its value must be the cost registered in the accounting records of the producer of the goods.

“51ZX Direct consignment

Goods will retain their originating status as determined under regulation 51ZN only if—

- “(a) the goods have been transported to New Zealand without passing through any non-party; or
- “(b) where goods have transited through a non-party—
- “(i) the goods have not undergone subsequent production or any other operation outside the territory of a party other than unloading, reloading, storing, or any other operations necessary to preserve them in good condition or to transport them to New Zealand; and
- “(ii) the goods have not entered the commerce of a non-party.”

12 Fee for application for Customs ruling

Regulation 72(1) is amended by omitting “each particular good or each particular matter” and substituting “the particular goods or the particular matter”.

13 Schedule 3A amended

- (1) The heading above clause 1 of the headnote in Schedule 3A is omitted and the following heading substituted:

“Headnote”.

- (2) Paragraph 2 of the headnote of Schedule 3A is amended by omitting “the Annex” and substituting “this schedule”.
- (3) Paragraph 2(a) of the headnote of Schedule 3A is amended by omitting “Annex” and substituting “schedule”.

14 Heading to Schedule 5 amended

The heading to Schedule 5 is amended by adding “**for Trans-Pacific Strategic Economic Partnership Agreement goods**”.

15 New Schedule 8 added

The principal regulations are amended by adding the Schedule 8 set out in the Schedule.

**Schedule
New Schedule 8 added**

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**Schedule 8
Rules of origin for AANZFTA goods**

r 51ZM–51ZX

Headnote

- 1 In this schedule,—
Chapter means the first 2 digits in the tariff classification number under the HS Code
heading means the first 4 digits in the tariff classification number under the HS Code
subheading means the first 6 digits in the tariff classification number under the HS Code.
- 2 Where a tariff heading or subheading is subject to alternative product specific rules, it is sufficient to comply with 1 of the rules.

- 3 Where the product specific rule requires only a regional value content, the final process of production must be performed within a party.
- 4 A requirement of a change in tariff classification applies only to non-originating materials.
- 5 Where the change in tariff classification rule expressly excludes a change from other tariff classifications, the exclusion applies only to non-originating materials.
- 6 In the fourth column of this schedule,—
CC means that all non-originating materials used in the production of the goods must have undergone a change in tariff classification at the 2-digit level in a party
CTH means that all non-originating materials used in the production of the goods must have undergone a change in tariff classification at the 4-digit level in a party
CTSH means that all non-originating materials used in the production of the goods must have undergone a change in tariff classification at the 6-digit level in a party
RVC means the goods must have a percentage of regional value content of not less than the adjacent number shown in brackets, to be calculated in accordance with regulation 51ZP
WO means that the goods must be wholly produced or obtained in accordance with regulations 51ZN and 51ZO.
- 7 Chapter notes within this schedule apply to all headings or subheadings within the indicated Chapter unless there exists a specific exclusion.
- 8 The following are indicative textile finishing processes:
- antibacterial finishing:
 - antisoil finishing:
 - antistatic agent finishing:
 - backtanning:
 - baking/thermofixation finishing:
 - baulk finishing:
 - beating (finishing):
 - beetled finishing:
 - biopolishing:
 - bleaching:
 - blown finishing:
 - boiling off/degumming:

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- bottoming:
- brushing:
- causticizing:
- clear finishing:
- compressive shrinking:
- conditioning:
- crabbing:
- cramping:
- crease-resist finishing:
- crêping:
- curing/flash-curing/moist curing:
- cuttling:
- decatizing/decating:
- delustring:
- desizing:
- dressing (lace):
- dry beating:
- embossing:
- emerizing:
- filling:
- fixing:
- flame retardant treating:
- fluorochemical finishing:
- foam finishing:
- friction calendering:
- fulling:
- gigging:
- glazing:
- grass bleaching/grassing/crofting:
- loading:
- London shrinking:
- mercerization finishing (hot/post/slack):
- milling:
- mordanting:
- napping/friezé finishing:
- padding/slop padding/nip padding:
- parchmentizing:
- plaiting:
- polishing:

- potting:
- pre-crêping:
- pre-sensitization finishing:
- pre-shrinking:
- pressure decatizing:
- proofing:
- relaxing:
- rigging:
- schreiner finishing:
- setting:
- shrink-resistant finishing:
- silicone finishing:
- simili mercerizing:
- singeing:
- soaping:
- softening:
- soil release finishing:
- solvent scouring:
- souring:
- stabilized finishing:
- stainblocking:
- stiffening:
- stitch finishing:
- stripping:
- sueding:
- water-repellent finishing:
- wet fixation finishing:
- Wigan finishing.

Product specific rules of origin

Tariff item	Description of products	Product specific rules
Chapter 1		
Live animals		
0101	Live horses, asses, mules and hinnies	WO
0102	Live bovine animals	WO
0103	Live swine	WO
0104	Live sheep and goats	WO
0105	Live poultry, that is to say, fowls of the species <i>gallus domesticus</i> , ducks, geese, turkeys and guinea fowls	WO
0106	Other live animals	WO
Chapter 2		
Meat and edible meat offal		
0201	Meat of bovine animals, fresh or chilled	CC
0202	Meat of bovine animals, frozen	CC
0203	Meat of swine, fresh, chilled or frozen	CC
0204	Meat of sheep or goats, fresh, chilled or frozen	CC
0205	0205.00 Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	CC
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen	CC
0207	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen	CC
0208	Other meat and edible meat offal, fresh, chilled or frozen	CC
0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	CC
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal	CC
Chapter 3		
Fish and crustaceans, molluscs and other aquatic invertebrates		
0301	Live fish	WO

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Tariff item	Description of products	Product specific rules
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304	WO
0303	Fish, frozen, excluding fish fillets and other fish meat of heading 0304	WO
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	RVC(40) or CTH
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	RVC(40) or CTH
0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption:	
0306	0306.11 -frozen: rock lobster and other sea crawfish (<i>palinurus spp.</i> , <i>panulirus spp.</i> , <i>jasus spp.</i>)	WO
0306	0306.12 -frozen: lobsters (<i>homarus spp.</i>)	WO
0306	0306.13 -frozen: shrimps and prawns	WO
0306	0306.14 -frozen: crabs	WO
0306	0306.19 -frozen: other, including flours, meals and pellets of crustaceans, fit for human consumption	RVC(40) or CTSH
0306	0306.21 -not frozen: rock lobster and other sea crawfish (<i>palinurus spp.</i> , <i>panulirus spp.</i> , <i>jasus spp.</i>)	WO
0306	0306.22 -not frozen: lobsters (<i>homarus spp.</i>)	WO
0306	0306.23 -not frozen: shrimps and prawns	WO
0306	0306.24 -not frozen: crabs	WO
0306	0306.29 -not frozen: other, including flours, meals and pellets of crustaceans, fit for human consumption	RVC(40) or CTSH

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Tariff item	Description of products	Product specific rules
0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:	
0307	0307.10 -oysters	WO
0307	0307.21 -scallops, including queen scallops, of the genera <i>pecten</i> , <i>chlamys</i> or <i>placopecten</i> : live, fresh or chilled	WO
0307	0307.29 -scallops, including queen scallops, of the genera <i>pecten</i> , <i>chlamys</i> or <i>placopecten</i> : other	WO
0307	0307.31 -mussels (<i>mytilus spp.</i> , <i>perna spp.</i>): live, fresh or chilled	WO
0307	0307.39 -mussels (<i>mytilus spp.</i> , <i>perna spp.</i>): other	WO
0307	0307.41 -cuttle fish (<i>sepia officinalis</i> , <i>rossia macrosoma</i> , <i>sepiola spp.</i>) and squid (<i>ommastrephes spp.</i> , <i>loligo spp.</i> , <i>nototodarus spp.</i> , <i>sepioteuthis spp.</i>): live, fresh or chilled	WO
0307	0307.49 -cuttle fish (<i>sepia officinalis</i> , <i>rossia macrosoma</i> , <i>sepiola spp.</i>) and squid (<i>ommastrephes spp.</i> , <i>loligo spp.</i> , <i>nototodarus spp.</i> , <i>sepioteuthis spp.</i>): other	WO
0307	0307.51 -octopus (<i>octopus spp.</i>): live, fresh or chilled	WO
0307	0307.59 -octopus (<i>octopus spp.</i>): other	WO
0307	0307.60 -snails, other than sea snails	WO
0307	0307.91 -other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption: live, fresh or chilled	WO
0307	0307.99 -other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption: other	RVC(40) or CTSH

Tariff item	Description of products		Product specific rules
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included		
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter:		
0401	0401.10	-of a fat content, by weight, not exceeding 1%	RVC(40) or CTSH
0401	0401.20	-of a fat content, by weight, exceeding 1% but not exceeding 6%	RVC(40) or CTSH
0401	0401.30	-of a fat content, by weight, exceeding 6%	RVC(40) or CTSH
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter:		
0402	0402.10	-in powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	RVC(40) or CTSH
0402	0402.21	-in powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%: not containing added sugar or other sweetening matter	RVC(40) or CTSH
0402	0402.29	-in powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%: other	RVC(40) or CTSH
0402	0402.91	-other: not containing added sugar or other sweetening matter	RVC(40) or CTSH
0402	0402.99	-other: other	RVC(40) or CTSH
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:		
0403	0403.10	-yogurt	RVC(40) or CTSH
0403	0403.90	-other	RVC(40) or CTSH

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Tariff item	Description of products	Product specific rules
0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included:	
0404	0404.10 -whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	RVC(40) or CTSH
0404	0404.90 -other	RVC(40) or CTSH
0405	Butter and other fats and oils derived from milk; dairy spreads:	
0405	0405.10 -butter	RVC(40) or CTSH
0405	0405.20 -dairy spreads	RVC(40) or CTSH
0405	0405.90 -other	RVC(40) or CTSH
0406	Cheese and curd:	
0406	0406.10 -fresh (unripened or uncured) cheese, including whey cheese, and curd	RVC(40) or CTSH
0406	0406.20 -grated or powdered cheese, of all kinds	RVC(40) or CTSH
0406	0406.30 -processed cheese, not grated or powdered	RVC(40) or CTSH
0406	0406.40 -blue-veined cheese and other cheese containing veins produced by <i>penicillium roqueforti</i>	RVC(40) or CTSH
0406	0406.90 -other cheese	RVC(40) or CTSH
0407	Birds' eggs, in shell, fresh, preserved or cooked	WO
0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter	RVC(40) or CC
0409	Natural honey	WO
0410	Edible products of animal origin, not elsewhere specified or included	RVC(40) or CC

Tariff item	Description of products	Product specific rules
Chapter 5		
Products of animal origin, not elsewhere specified or included		
0501	Human hair, unworked, whether or not washed or scoured; waste of human hair	WO
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair	CC
0504	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	CC
0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers	CC
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products	CC
0507	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products	CC
0508	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof	CC
0510	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved	CC

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0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption	CC
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 1212:	
0601	0601.10 -bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	RVC(40) or CTSH
0601	0601.20 -bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	RVC(40) or CTSH
0602	Other live plants (including their roots), cuttings and slips; mushroom spawn:	
0602	0602.10 -unrooted cuttings and slips	RVC(40) or CTSH
0602	0602.20 -trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	RVC(40) or CTSH
0602	0602.30 -rhododendrons and azaleas, grafted or not	RVC(40) or CTSH
0602	0602.40 -roses, grafted or not	RVC(40) or CTSH
0602	0602.90 -other	RVC(40) or CTSH
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	RVC(40) or CTH
0604	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	RVC(40) or CTH

Tariff item	Description of products	Product specific rules
Chapter 7		
Edible vegetables and certain roots and tubers		
0701	Potatoes, fresh or chilled	WO
0702	Tomatoes, fresh or chilled	WO
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled	WO
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled	WO
0705	Lettuce (<i>lactuca sativa</i>) and chicory (<i>cichorium spp.</i>), fresh or chilled	WO
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled	WO
0707	Cucumbers and gherkins, fresh or chilled	WO
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled	WO
0709	Other vegetables, fresh or chilled	WO
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen	WO or No change in tariff classification is required provided that the goods are cooked in the territory of the parties
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	RVC(40) or CTH
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared	RVC(40) or CTH
0713	Dried leguminous vegetables, shelled, whether or not skinned or split	RVC(40) or CTH

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0714	Manioc, arrowroot, salep, jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith	WO
Chapter 8		
	Edible fruit and nuts; peel of citrus fruit or melons	
0801	Coconuts, brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled:	
0801	0801.11 -coconuts: desiccated	RVC(40) or CC
0801	0801.19 -coconuts: other	RVC(40) or CC
0801	0801.21 -brazil nuts: in shell	WO
0801	0801.22 -brazil nuts: shelled	RVC(40) or CC
0801	0801.31 -cashew nuts: in shell	WO
0801	0801.32 -cashew nuts: shelled	RVC(40) or CTH
0802	Other nuts, fresh or dried, whether or not shelled or peeled:	
0802	0802.11 -almonds: in shell	WO
0802	0802.12 -almonds: shelled	RVC(40) or CC
0802	0802.21 -hazelnuts or filberts (<i>corylus spp.</i>): in shell	WO
0802	0802.22 -hazelnuts or filberts (<i>corylus spp.</i>): shelled	RVC(40) or CC
0802	0802.31 -walnuts: in shell	WO
0802	0802.32 -walnuts: shelled	RVC(40) or CC
0802	0802.40 -chestnuts (<i>castanea spp.</i>)	RVC(40) or CC
0802	0802.50 -pistachios	RVC(40) or CC
0802	0802.60 -macadamia nuts	RVC(40) or CC
0802	0802.90 -other	RVC(40) or CC
0803	Bananas, including plantains, fresh or dried	RVC(40) or CC
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried	WO
0805	Citrus fruit, fresh or dried	WO
0806	Grapes, fresh or dried	WO

Tariff item	Description of products	Product specific rules
0807	Melons (including watermelons) and papaws (papayas), fresh	WO
0808	Apples, pears and quinces, fresh	WO
0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh	WO
0810	Other fruit, fresh	WO
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter	RVC(40) or CTH
0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	RVC(40) or CTH
0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of this Chapter	RVC(40) or CTH
0814	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	RVC(40) or CTH
Chapter 9		
Coffee, tea, maté and spices		
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion:	
0901	0901.11 -coffee, not roasted: not decaffeinated	RVC(40) or CC
0901	0901.12 -coffee, not roasted: decaffeinated	RVC(40) or CTSH
0901	0901.21 -coffee, roasted: not decaffeinated	RVC(40) or CTSH
0901	0901.22 -coffee, roasted: decaffeinated	RVC(40) or CTSH
0901	0901.90 -other	RVC(40) or CTSH
0902	Tea, whether or not flavoured:	
0902	0902.10 -green tea (not fermented) in immediate packings of a content not exceeding 3 kg	RVC(40) or CC
0902	0902.20 -other green tea (not fermented)	RVC(40) or CC

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0902	0902.30 -black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	RVC(40) or CTSH
0902	0902.40 -other black tea (fermented) and other partly fermented tea	RVC(40) or CTSH
0903	Maté	RVC(40) or CC
0904	Pepper of the genus <i>piper</i> ; dried or crushed or ground fruits of the genus <i>capsicum</i> or of the genus <i>pimenta</i> :	
0904	0904.11 -pepper: neither crushed nor ground	RVC(40) or CC
0904	0904.12 -pepper: crushed or ground	RVC(40) or CTSH
0904	0904.20 -fruits of the genus <i>capsicum</i> or of the genus <i>pimenta</i> , dried or crushed or ground	RVC(40) or CTSH
0905	Vanilla	RVC(40) or CC
0906	Cinnamon and cinnamon-tree flowers	
0906	0906.11 -neither crushed nor ground: cinnamon (<i>cinnamomum zeylanicum blume</i>)	RVC(40) or CC
0906	0906.19 -neither crushed not ground: other	RVC(40) or CC
0906	0906.20 -crushed or ground	RVC(40) or CTSH
0907	Cloves (whole fruit, cloves and stems)	RVC(40) or CC
0908	Nutmeg, mace and cardamoms	RVC(40) or CC
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries	RVC(40) or CC
0910	Ginger, saffron, turmeric (<i>curcuma</i>), thyme, bay leaves, curry and other spices:	
0910	0910.10 -ginger	RVC(40) or CC
0910	0910.20 -saffron	RVC(40) or CC
0910	0910.30 -turmeric (<i>curcuma</i>)	RVC(40) or CC
0910	0910.91 -other spices: mixtures referred to in Note 1(b) to this Chapter	RVC(40) or CTH
0910	0910.99 -other spices: other	RVC(40) or CTSH
Chapter 10	Cereals	
1001	Wheat and meslin	WO

Tariff item	Description of products	Product specific rules
1002	Rye	WO
1003	Barley	WO
1004	Oats	WO
1005	Maize (corn)	WO
1006	Rice	WO
1007	Grain sorghum	WO
1008	Buckwheat, millet and canary seed; other cereals	WO
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten	
1101	Wheat or meslin flour	RVC(40) or CC
1102	Cereal flours other than of wheat or meslin	RVC(40) or CC
1103	Cereal groats, meal and pellets:	
1103	1103.11 -groats and meal: of wheat	RVC(40) or CC
1103	1103.13 -groats and meal: of maize (corn)	RVC(40) or CC
1103	1103.19 -groats and meal: of other cereals	RVC(40) or CC
1103	1103.20 -pellets	RVC(40) or CTSH
1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground	RVC(40) or CC
1105	Flour, meal, powder, flakes, granules and pellets of potatoes:	
1105	1105.10 -flour, meal and powder	RVC(40) or CC
1105	1105.20 -flakes, granules and pellets	RVC(40) or CTSH
1106	Flour, meal and powder of the dried leguminous vegetables of heading 0713, of sago or of roots or tubers of heading 0714 or of the products of Chapter 8	RVC(40) or CC
1107	Malt, whether or not roasted:	
1107	1107.10 -not roasted	RVC(40) or CC
1107	1107.20 -roasted	RVC(40) or CTSH
1108	Starches; inulin	RVC(40) or CC
1109	Wheat gluten, whether or not dried	RVC(40) or CC

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Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	
1201	Soya beans, whether or not broken	WO
1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:	
1202	1202.10 -in shell	WO
1202	1202.20 -shelled, whether or not broken	RVC(40) or CC
1203	Copra	WO
1204	Linseed, whether or not broken	RVC(40) or CC
1205	Rape or colza seeds, whether or not broken	WO
1206	Sunflower seeds, whether or not broken	WO
1207	Other oil seeds and oleaginous fruits, whether or not broken	WO
1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard	RVC(40) or CTH
1209	Seeds, fruit and spores, of a kind used for sowing	RVC(40) or CC
1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin	WO
1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered	WO
1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included	WO

Tariff item	Description of products	Product specific rules
1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	WO
1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets	RVC(40) or CC
Chapter 13	Lac; gums, resins and other vegetable saps and extracts	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	WO
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:	
1302	1302.11 -vegetable saps and extracts: opium	RVC(40) or CC
1302	1302.12 -vegetable saps and extracts: of liquorice	RVC(40) or CC
1302	1302.13 -vegetable saps and extracts: of hops	RVC(40) or CC
1302	1302.19 -vegetable saps and extracts: other	RVC(40) or CC
1302	1302.20 -pectic substances, pectinates and pectates	RVC(40) or CC
1302	1302.31 -mucilages and thickeners, whether or not modified, derived from vegetable products: agar-agar	WO
1302	1302.32 -mucilages and thickeners, whether or not modified, derived from vegetable products: mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seed	RVC(40) or CC
1302	1302.39 -mucilages and thickeners, whether or not modified, derived from vegetable products: other	RVC(40) or CC

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Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	
1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)	WO
1404	Vegetable products not elsewhere specified or included	RVC(40) or CC
Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	
	Chapter note: For the purposes of this Chapter, if a claim for origin is based on refining, the refining process (chemical or physical) entails eliminating the odour, taste, colour and acidity of a crude fat or oil.	
1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503	RVC(40) or CC or No change in tariff classification is required, provided that the goods are produced by refining
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503	RVC(40) or CC or No change in tariff classification is required, provided that the goods are produced by refining
1503	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	RVC(40) or CC or No change in tariff classification is required, provided that the goods are produced by refining
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	RVC(40) or CC or No change in tariff classification is required, provided that the goods are produced by refining

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1505	Wool grease and fatty substances derived therefrom (including lanolin)	RVC(40) or CC or No change in tariff classification is required, provided that the goods are produced by refining
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	RVC(40) or CC or No change in tariff classification is required, provided that the goods are produced by refining
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified:	
1507	1507.10 -crude oil, whether or not degummed	RVC(40) or CC
1507	1507.90 -other	RVC(40) or CTH
1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified:	
1508	1508.10 -crude oil	RVC(40) or CC
1508	1508.90 -other	RVC(40) or CC or No change in tariff classification is required, provided that the goods are produced by refining
1509	Olive oil and its fractions, whether or not refined, but not chemically modified	RVC(40) or CC or No change in tariff classification is required, provided that the goods are produced by refining
1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509	RVC(40) or CC or No change in tariff classification is required, provided that the goods are produced by refining

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1511	Palm oil and its fractions, whether or not refined, but not chemically modified	RVC(40) or CC
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified	
1512	1512.11 -sunflower-seed or safflower oil and fractions thereof: crude oil	RVC(40) or CC
1512	1512.19 -sunflower-seed or safflower oil and fractions thereof: other	RVC(40) or CC or No change in tariff classification is required, provided that the goods are produced by refining
1512	1512.21 -cotton-seed oil and its fractions: crude oil, whether or not gossypol has been removed	RVC(40) or CC
1512	1512.29 -cotton-seed oil and its fractions: other	RVC(40) or CC or No change in tariff classification is required, provided that the goods are produced by refining
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified	RVC(40) or CC
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	RVC(40) or CC or No change in tariff classification is required, provided that the goods are produced by refining
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:	
1515	1515.11 -linseed oil and its fractions: crude oil	RVC(40) or CC

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1515	1515.19 -linseed oil and its fractions: other	RVC(40) or CC or No change in tariff classification is required, provided that the goods are produced by refining
1515	1515.21 -maize (corn) oil and its fractions: crude oil	RVC(40) or CC
1515	1515.29 -maize (corn) oil and its fractions: other	RVC(40) or CC or No change in tariff classification is required, provided that the goods are produced by refining
1515	1515.30 -castor oil and its fractions	RVC(40) or CC or No change in tariff classification is required, provided that the goods are produced by refining
1515	1515.50 -sesame oil and its fractions	RVC(40) or CC or No change in tariff classification is required, provided that the goods are produced by refining
1515	1515.90 -other	RVC(40) or CC or No change in tariff classification is required, provided that the goods are produced by refining
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	RVC(40) or CC or No change in tariff classification is required, provided that the goods are produced by refining

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1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	RVC(40) or CC or No change in tariff classification is required, provided that the goods are produced by refining
1518	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included	RVC(40) or CC or No change in tariff classification is required, provided that the goods are produced by refining
1520	Glycerol, crude; glycerol waters and glycerol lyes	RVC(40) or CC or No change in tariff classification is required, provided that the goods are produced by refining
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured	RVC(40) or CC or No change in tariff classification is required, provided that the goods are produced by refining
1522	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	RVC(40) or CC or No change in tariff classification is required, provided that the goods are produced by refining
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	
1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	RVC(40) or CC

Tariff item	Description of products	Product specific rules
1602	Other prepared or preserved meat, meat offal or blood	RVC(40) or CC
1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	RVC(40) or CC
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	RVC(40) or CC
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	RVC(40) or CC
Chapter 17		
Sugars and sugar confectionery		
1701	Cane or beet sugar and chemically pure sucrose, in solid form	RVC(40) or CC
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel	RVC(40) or CTH
1703	Molasses resulting from the extraction or refining of sugar	RVC(40) or CTH
1704	Sugar confectionery (including white chocolate), not containing cocoa	RVC(40) or CTH
Chapter 18		
Cocoa and cocoa preparations		
1801	Cocoa beans, whole or broken, raw or roasted	RVC(40) or CC
1802	Cocoa shells, husks, skins and other cocoa waste	RVC(40) or CC
1803	Cocoa paste, whether or not defatted	RVC(40) or CTH
1804	Cocoa butter, fat and oil	RVC(40) or CTH
1805	Cocoa powder, not containing added sugar or other sweetening matter	RVC(40) or CTH
1806	Chocolate and other food preparations containing cocoa:	
1806	1806.10 -cocoa powder, containing added sugar or other sweetening matter	RVC(40) or CTH

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1806 1806.20	-other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	RVC(40) or CTH
1806 1806.31	-other, in blocks, slabs or bars: filled	RVC(40) or CTSH
1806 1806.32	-other, in blocks, slabs or bars: not filled	RVC(40) or CTH
1806 1806.90	-other	RVC(40) or CTSH
Chapter 19		
Preparations of cereals, flour, starch or milk; pastrycooks' products		
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included	RVC(40) or CC
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	RVC(40) or CC
1903	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	RVC(40) or CC
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	RVC(40) or CC

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1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	RVC(40) or CTH
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants	
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	RVC(40) or CC
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	RVC(40) or CC
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	RVC(40) or CC
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006	RVC(40) or CC
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006	RVC(40) or CC
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacés or crystallised)	RVC(40) or CC
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	RVC(40) or CTH
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included	RVC(40) or CC

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2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	RVC(40) or CC
Chapter 21	Miscellaneous edible preparations	
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	RVC(40) or CC
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders	RVC(40) or CC
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
2103	2103.10 -soya sauce	RVC(40) or CTH
2103	2103.20 -tomato ketchup and other tomato sauces	RVC(40) or CTSH
2103	2103.30 -mustard flour and meal and prepared mustard	RVC(40) or CTH
2103	2103.90 -other	RVC(40) or CTSH
2104	Soups and broths and preparations therefor; homogenised composite food preparations:	
2104	2104.10 -soups and broths and preparations therefor	RVC(40) or CTSH
2104	2104.20 -homogenised composite food preparations	RVC(40) or CTSH
2105	Ice cream and other edible ice, whether or not containing cocoa	RVC(40) or CTH
2106	Food preparations not elsewhere specified or included:	
2106	2106.10 -protein concentrates and textured protein substances	RVC(40) or CTSH
2106	2106.90 -other	RVC(40) or CTSH

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Chapter 22	Beverages, spirits and vinegar	
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	RVC(40) or CC
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	RVC(40) or CC
2203	Beer made from malt	RVC(40) or CC
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009:	
2204	2204.10 -sparkling wine	RVC(40) or CTSH
2204	2204.21 -other wine; grape must with fermentation prevented or arrested by the addition of alcohol: in containers holding 2 l or less	RVC(40) or CTSH, except from 2204.29
2204	2204.29 -other wine; grape must with fermentation prevented or arrested by the addition of alcohol: other	RVC(40) or CTSH
2204	2204.30 -other grape must	RVC(40) or CC
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	RVC(40) or CTH
2206	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	RVC(40) or CC
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength	RVC(40) or CTH
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages	RVC(40) or CTH

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2209	Vinegar and substitutes for vinegar obtained from acetic acid	RVC(40) or CTH
Chapter 23	Residues and waste from the food industries; prepared animal fodder	
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves	RVC(40) or CC
2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants	RVC(40) or CTH
2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets	RVC(40) or CC
2304	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	RVC(40) or CTH
2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	RVC(40) or CTH
2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305	RVC(40) or CTH
2307	Wine lees; argol	RVC(40) or CTH
2308	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included	RVC(40) or CTH
2309	Preparations of a kind used in animal feeding	RVC(40) or CTH

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Chapter 24		
Tobacco and manufactured tobacco substitutes		
2401	Unmanufactured tobacco; tobacco refuse	RVC(40) or CC
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	RVC(40) or CTH
2403	Other manufactured tobacco and manufactured tobacco substitutes; 'homogenised' or 'reconstituted' tobacco; tobacco extracts and essences	RVC(40) or CTH
Chapter 25		
Salt; sulphur; earths and stone; plastering materials, lime and cement		
2501	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water	RVC(40) or CTH
2502	Unroasted iron pyrites	RVC(40) or CTH
2503	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	RVC(40) or CTH
2504	Natural graphite	RVC(40) or CTH
2505	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26	RVC(40) or CTH
2506	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	RVC(40) or CTH
2507	Kaolin and other kaolinic clays, whether or not calcined	RVC(40) or CTH
2508	Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths	RVC(40) or CTH
2509	Chalk	RVC(40) or CTH
2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk	RVC(40) or CTH

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2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816	RVC(40) or CTH
2512	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less	RVC(40) or CTH
2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated	RVC(40) or CTH
2514	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	RVC(40) or CTH
2515	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	RVC(40) or CTH
2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	RVC(40) or CTH
2517	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 2515 or 2516, whether or not heat-treated	RVC(40) or CTH

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2518	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix	RVC(40) or CTH
2519	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure	RVC(40) or CTH
2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders	RVC(40) or CTH
2521	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	RVC(40) or CTH
2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825	RVC(40) or CTH
2523	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers:	
2523	2523.10 -cement clinkers	RVC(40) or CTH
2523	2523.21 -Portland cement: white cement, whether or not artificially coloured	RVC(40) or CTSH, except from 2523.29 through 2523.90
2523	2523.29 -Portland cement: other	RVC(40) or CTSH, except from 2523.21, 2523.30 or 2523.90
2523	2523.30 -aluminous cement	RVC(40) or CTH
2523	2523.90 -other hydraulic cements	RVC(40) or CTH
2524	Asbestos	RVC(40) or CTH
2525	Mica, including splittings; mica waste:	

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2525	2525.10 -crude mica and mica rifted into sheets or splittings	RVC(40) or CTH
2525	2525.20 -mica powder	RVC(40) or CTH
2525	2525.30 -mica waste	Origin is conferred to goods of this subheading that are derived from production or consumption in a party
2526	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc	RVC(40) or CTH
2528	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H ₃ BO ₃ calculated on the dry weight	RVC(40) or CTH
2529	Feldspar; leucite, nepheline and nepheline syenite; fluorspar	RVC(40) or CTH
2530	Mineral substances not elsewhere specified or included	RVC(40) or CTH
Chapter 26		
Ores, slag and ash		
2601	Iron ores and concentrates, including roasted iron pyrites	RVC(40) or CTH
2602	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight	RVC(40) or CTH
2603	Copper ores and concentrates	RVC(40) or CTH
2604	Nickel ores and concentrates	RVC(40) or CTH
2605	Cobalt ores and concentrates	RVC(40) or CTH
2606	Aluminium ores and concentrates	RVC(40) or CTH
2607	Lead ores and concentrates	RVC(40) or CTH
2608	Zinc ores and concentrates	RVC(40) or CTH
2609	Tin ores and concentrates	RVC(40) or CTH
2610	Chromium ores and concentrates	RVC(40) or CTH

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2611	Tungsten ores and concentrates	RVC(40) or CTH
2612	Uranium or thorium ores and concentrates	RVC(40) or CTH
2613	Molybdenum ores and concentrates	RVC(40) or CTH
2614	Titanium ores and concentrates	RVC(40) or CTH
2615	Niobium, tantalum, vanadium or zirconium ores and concentrates	RVC(40) or CTH
2616	Precious metal ores and concentrates	RVC(40) or CTH
2617	Other ores and concentrates	RVC(40) or CTH
2618	Granulated slag (slag sand) from the manufacture of iron or steel	RVC(40) or CTH
2619	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel	Origin is conferred to goods of this heading that are derived from production or consumption in a party
2620	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds	Origin is conferred to goods of this heading that are derived from production or consumption in a party
2621	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste	Origin is conferred to goods of this heading that are derived from production or consumption in a party
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	
2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal	RVC(40) or CTH
2702	Lignite, whether or not agglomerated, excluding jet	RVC(40) or CTH
2703	Peat (including peat litter), whether or not agglomerated	RVC(40) or CTH

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2704	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	RVC(40) or CTH
2705	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	RVC(40) or CTH
2706	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	RVC(40) or CTH
2707	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents	RVC(40) or CTH
2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars	RVC(40) or CTH
2709	Petroleum oils and oils obtained from bituminous minerals, crude	RVC(40) or CTH
2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils:	
2710	2710.11 -petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils: light oils and preparations	RVC(40) or CTH

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2710	2710.19 -petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils: other	RVC(40) or CTH
2710	2710.91 -waste oils: containing polychlorinated biphenyls (PCBS), polychlorinated terphenyls (PCTS) or polybrominated biphenyls (PBBS)	Origin is conferred to goods of this subheading that are derived from production or consumption in a party
2710	2710.99 -waste oils: other	Origin is conferred to goods of this subheading that are derived from production or consumption in a party
2711	Petroleum gases and other gaseous hydrocarbons	RVC(40) or CTH
2712	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	RVC(40) or CTH
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals	RVC(40) or CTH
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	RVC(40) or CTH
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	RVC(40) or CTH

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2716	Electrical energy	RVC(40) or CTH
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	
	Chapter note: Any goods of this Chapter that are the product of a chemical reaction must be considered to be originating goods if the chemical reaction occurred in a party. The 'chemical reaction' rule may be applied to any goods classified in this Chapter if the product fails to satisfy the regional value content and change in tariff classification criteria provided for in the product specific rule. Note: For the purposes of this Chapter a 'chemical reaction' is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of the molecule. The following are not considered to be chemical reactions for the purposes of determining whether products are originating goods: (a) dissolving in water or other solvents; (b) the elimination of solvents including solvent water; or (c) the addition or elimination of water of crystallization.	
2801	Fluorine, chlorine, bromine and iodine:	
2801	2801.10 -chlorine	RVC(40) or CTSH
2801	2801.20 -iodine	RVC(40) or CTSH
2801	2801.30 -fluorine; bromine	RVC(40) or CTSH
2802	Sulphur, sublimed or precipitated; colloidal sulphur	RVC(40) or CTSH
2803	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)	RVC(40) or CTH
2804	Hydrogen, rare gases and other non-metals:	
2804	2804.10 -hydrogen	RVC(40) or CTSH
2804	2804.21 -rare gases: argon	RVC(40) or CTSH
2804	2804.29 -rare gases: other	RVC(40) or CTSH
2804	2804.30 -nitrogen	RVC(40) or CTSH
2804	2804.40 -oxygen	RVC(40) or CTSH
2804	2804.50 -boron; tellurium	RVC(40) or CTSH
2804	2804.61 -silicon: containing by weight not less than 99.99% of silicon	RVC(40) or CTSH

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2804	2804.69 -silicon: other	RVC(40) or CTSH
2804	2804.70 -phosphorus	RVC(40) or CTSH
2804	2804.80 -arsenic	RVC(40) or CTSH
2804	2804.90 -selenium	RVC(40) or CTSH
2805	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury	RVC(40) or CTH
2806	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid:	
2806	2806.10 -hydrogen chloride (hydrochloric acid)	RVC(40) or CTSH
2806	2806.20 -chlorosulphuric acid	RVC(40) or CTSH
2807	Sulphuric acid; oleum	RVC(40) or CTH
2808	Nitric acid; sulphonitric acids	RVC(40) or CTH
2809	Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined:	
2809	2809.10 -diphosphorus pentaoxide	RVC(40) or CTSH
2809	2809.20 -phosphoric acid and polyphosphoric acids	RVC(40) or CTSH
2810	Oxides of boron; boric acids	RVC(40) or CTH
2811	Other inorganic acids and other inorganic oxygen compounds of non-metals:	
2811	2811.11 -other inorganic acids: hydrogen fluoride (hydrofluoric acid)	RVC(40) or CTSH
2811	2811.19 -other inorganic acids: other	RVC(40) or CTSH
2811	2811.21 -other inorganic oxygen compounds of non-metals: carbon dioxide	RVC(40) or CTSH
2811	2811.22 -other inorganic oxygen compounds of non-metals: silicon dioxide	RVC(40) or CTSH
2811	2811.29 -other	RVC(40) or CTSH
2812	Halides and halide oxides of non-metals:	
2812	2812.10 -chlorides and chloride oxides	RVC(40) or CTSH
2812	2812.90 -other	RVC(40) or CTSH
2813	Sulphides of non-metals; commercial phosphorus trisulphide:	

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2813	2813.10 -carbon disulphide	RVC(40) or CTSH
2813	2813.90 -other	RVC(40) or CTSH
2814	Ammonia, anhydrous or in aqueous solution	RVC(40) or CTH
2815	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium:	
2815	2815.11 -sodium hydroxide (caustic soda): solid	RVC(40) or CTSH, except from 2815.12
2815	2815.12 -sodium hydroxide (caustic soda): in aqueous solution (soda lye or liquid soda)	RVC(40) or CTSH, except from 2815.11
2815	2815.20 -potassium hydroxide (caustic potash)	RVC(40) or CTSH
2815	2815.30 -peroxides of sodium or potassium	RVC(40) or CTSH
2816	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium:	
2816	2816.10 -hydroxide and peroxide of magnesium	RVC(40) or CTSH
2816	2816.40 -oxides, hydroxides and peroxides, of strontium or barium	RVC(40) or CTSH
2817	2817.00 Zinc oxide; zinc peroxide	RVC(40) or CTSH
2818	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide:	
2818	2818.10 -artificial corundum, whether or not chemically defined	RVC(40) or CTSH
2818	2818.20 -aluminium oxide, other than artificial corundum	RVC(40) or CTSH
2818	2818.30 -aluminium hydroxide	RVC(40) or CTSH
2819	Chromium oxides and hydroxides:	
2819	2819.10 -chromium trioxide	RVC(40) or CTSH
2819	2819.90 -other	RVC(40) or CTSH
2820	Manganese oxides:	
2820	2820.10 -manganese dioxide	RVC(40) or CTSH
2820	2820.90 -other	RVC(40) or CTSH

Tariff item	Description of products	Product specific rules
2821	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe ₂ O ₃ :	
2821	2821.10 -iron oxides and hydroxides	RVC(40) or CTSH
2821	2821.20 -earth colours	RVC(40) or CTSH
2822	2822.00 Cobalt oxides and hydroxides; commercial cobalt oxides	RVC(40) or CTSH
2823	Titanium oxides	RVC(40) or CTH
2824	Lead oxides; red lead and orange lead:	
2824	2824.10 -lead monoxide (litharge, massicot)	RVC(40) or CTSH
2824	2824.90 -other	RVC(40) or CTSH
2825	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides:	
2825	2825.10 -hydrazine and hydroxylamine and their inorganic salts	RVC(40) or CTSH
2825	2825.20 -lithium oxide and hydroxide	RVC(40) or CTSH
2825	2825.30 -vanadium oxides and hydroxides	RVC(40) or CTSH
2825	2825.40 -nickel oxides and hydroxides	RVC(40) or CTSH
2825	2825.50 -copper oxides and hydroxides	RVC(40) or CTSH
2825	2825.60 -germanium oxides and zirconium dioxide	RVC(40) or CTSH
2825	2825.70 -molybdenum oxides and hydroxides	RVC(40) or CTSH
2825	2825.80 -antimony oxides	RVC(40) or CTSH
2825	2825.90 -other	RVC(40) or CTSH
2826	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts:	
2826	2826.12 -fluorides: of aluminium	RVC(40) or CTSH
2826	2826.19 -fluorides: other	RVC(40) or CTSH
2826	2826.30 -sodium hexafluoroaluminate (synthetic cryolite)	RVC(40) or CTSH
2826	2826.90 -other	RVC(40) or CTSH

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2827	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides:	
2827	2827.10 -ammonium chloride	RVC(40) or CTSH
2827	2827.20 -calcium chloride	RVC(40) or CTSH
2827	2827.31 -other chlorides: of magnesium	RVC(40) or CTSH
2827	2827.32 -other chlorides: of aluminium	RVC(40) or CTSH
2827	2827.35 -other chlorides: of nickel	RVC(40) or CTSH
2827	2827.39 -other chlorides: other	RVC(40) or CTSH
2827	2827.41 -chloride oxides and chloride hydroxides: of copper	RVC(40) or CTSH
2827	2827.49 -chloride oxides and chloride hydroxides: other	RVC(40) or CTSH
2827	2827.51 -bromides and bromide oxides: bromides of sodium or of potassium	RVC(40) or CTSH
2827	2827.59 -bromides and bromide oxides: other	RVC(40) or CTSH
2827	2827.60 -iodides and iodide oxides	RVC(40) or CTSH
2828	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites:	
2828	2828.10 -commercial calcium hypochlorite and other calcium hypochlorites	RVC(40) or CTSH
2828	2828.90 -other	RVC(40) or CTSH
2829	Chlorates and perchlorates; bromates and perbromates; iodates and periodates:	
2829	2829.11 -chlorates: of sodium	RVC(40) or CTSH
2829	2829.19 -chlorates: other	RVC(40) or CTSH
2829	2829.90 -other	RVC(40) or CTSH
2830	Sulphides; polysulphides, whether or not chemically defined:	
2830	2830.10 -sodium sulphides	RVC(40) or CTSH
2830	2830.90 -other	RVC(40) or CTSH
2831	Dithionites and sulphonylates:	
2831	2831.10 -of sodium	RVC(40) or CTSH
2831	2831.90 -other	RVC(40) or CTSH
2832	Sulphites; thiosulphates:	

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2832	2832.10 -sodium sulphites	RVC(40) or CTSH
2832	2832.20 -other sulphites	RVC(40) or CTSH
2832	2832.30 -thiosulphates	RVC(40) or CTSH
2833	Sulphates; alums; peroxosulphates (persulphates):	
2833	2833.11 -sodium sulphates: disodium sulphate	RVC(40) or CTSH
2833	2833.19 -sodium sulphates: other	RVC(40) or CTSH
2833	2833.21 -other sulphates: of magnesium	RVC(40) or CTSH
2833	2833.22 -other sulphates: of aluminium	RVC(40) or CTSH
2833	2833.24 -other sulphates: of nickel	RVC(40) or CTSH
2833	2833.25 -other sulphates: of copper	RVC(40) or CTSH
2833	2833.27 -other sulphates: of barium	RVC(40) or CTSH
2833	2833.29 -other sulphates: other	RVC(40) or CTSH
2833	2833.30 -alums	RVC(40) or CTSH
2833	2833.40 -peroxosulphates (persulphates)	RVC(40) or CTSH
2834	Nitrites; nitrates:	
2834	2834.10 -nitrites	RVC(40) or CTSH
2834	2834.21 -nitrates: of potassium	RVC(40) or CTSH
2834	2834.29 -nitrates: other	RVC(40) or CTSH
2835	Phosphinates (hypophosphites), phosphonates (phosphites), phosphates; polyphosphates, whether or not chemically defined:	
2835	2835.10 -phosphinates (hypophosphites) and phosphonates (phosphites)	RVC(40) or CTSH
2835	2835.22 -phosphates: of mono- or disodium	RVC(40) or CTSH
2835	2835.24 -phosphates: of potassium	RVC(40) or CTSH
2835	2835.25 -phosphates: calcium hydrogenorthophosphate ('dicalcium phosphate')	RVC(40) or CTSH
2835	2835.26 -phosphates: other phosphates of calcium	RVC(40) or CTSH
2835	2835.29 -phosphates: other	RVC(40) or CTSH
2835	2835.31 -polyphosphates: sodium triphosphate (sodium tripolyphosphate)	RVC(40) or CTSH
2835	2835.39 -polyphosphates: other	RVC(40) or CTSH

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2836	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate:	
2836	2836.20 -disodium carbonate	RVC(40) or CTSH
2836	2836.30 -sodium hydrogencarbonate (sodium bicarbonate)	RVC(40) or CTSH
2836	2836.40 -potassium carbonates	RVC(40) or CTSH
2836	2836.50 -calcium carbonate	RVC(40) or CTSH
2836	2836.60 -barium carbonate	RVC(40) or CTSH
2836	2836.91 -other: lithium carbonates	RVC(40) or CTSH
2836	2836.92 -other: strontium carbonate	RVC(40) or CTSH
2836	2836.99 -other: other	RVC(40) or CTSH
2837	Cyanides, cyanide oxides and complex cyanides:	
2837	2837.11 -cyanides and cyanide oxides: of sodium	RVC(40) or CTSH
2837	2837.19 -cyanides and cyanide oxides: other	RVC(40) or CTSH
2837	2837.20 -complex cyanides	RVC(40) or CTSH
2839	Silicates; commercial alkali metal silicates:	
2839	2839.11 -of sodium: sodium metasilicates	RVC(40) or CTSH
2839	2839.19 -of sodium: other	RVC(40) or CTSH
2839	2839.90 -other	RVC(40) or CTSH
2840	Borates; peroxoborates (perborates):	
2840	2840.11 -disodium tetraborate (refined borax): anhydrous	RVC(40) or CTSH
2840	2840.19 -disodium tetraborate (refined borax): other	RVC(40) or CTSH
2840	2840.20 -other borates	RVC(40) or CTSH
2840	2840.30 -peroxoborates (perborates)	RVC(40) or CTSH
2841	Salts of oxometallic or peroxometallic acids:	
2841	2841.30 -sodium dichromate	RVC(40) or CTSH
2841	2841.50 -other chromates and dichromates; peroxochromates	RVC(40) or CTSH

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2841	2841.61 -manganites, manganates and permanganates: potassium permanganate	RVC(40) or CTSH
2841	2841.69 -manganites, manganates and permanganates: other	RVC(40) or CTSH
2841	2841.70 -molybdates	RVC(40) or CTSH
2841	2841.80 -tungstates (wolframates)	RVC(40) or CTSH
2841	2841.90 -other	RVC(40) or CTSH
2842	Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides:	
2842	2842.10 -double or complex silicates, including aluminosilicates whether or not chemically defined	RVC(40) or CTSH
2842	2842.90 -other	RVC(40) or CTSH
2843	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals:	
2843	2843.10 -colloidal precious metals	RVC(40) or CTSH
2843	2843.21 -silver compounds: silver nitrate	RVC(40) or CTSH
2843	2843.29 -silver compounds: other	RVC(40) or CTSH
2843	2843.30 -gold compounds	RVC(40) or CTSH
2843	2843.90 -other compounds; amalgams	RVC(40) or CTSH
2844	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products:	
2844	2844.10 -natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	RVC(40) or CTSH

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2844 2844.20	-uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	RVC(40) or CTSH
2844 2844.30	-uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	RVC(40) or CTSH
2844 2844.40	-radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	RVC(40) or CTSH
2844 2844.50	-spent (irradiated) fuel elements (cartridges) of nuclear reactors	RVC(40) or CTSH
2845	Isotopes other than those of heading 2844; compounds, inorganic or organic, of such isotopes, whether or not chemically defined	RVC(40) or CTH
2846	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals:	
2846 2846.10	-cerium compounds	RVC(40) or CTSH
2846 2846.90	-other	RVC(40) or CTSH
2847	Hydrogen peroxide, whether or not solidified with urea	RVC(40) or CTH
2848	Phosphides, whether or not chemically defined, excluding ferrophosphorus	RVC(40) or CTH
2849	Carbides, whether or not chemically defined:	
2849 2849.10	-of calcium	RVC(40) or CTSH
2849 2849.20	-of silicon	RVC(40) or CTSH

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2849	2849.90 -other	RVC(40) or CTSH
2850	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 2849	RVC(40) or CTH
2852	Compounds, inorganic or organic, of mercury, excluding amalgams	RVC(40) or CTH
2853	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals	RVC(40) or CTH
Chapter 29	Organic chemicals	
	Chapter note: Any goods of this Chapter that are the product of a chemical reaction must be considered to be originating goods if the chemical reaction occurred in a party. The 'chemical reaction' rule may be applied to any goods classified in this Chapter if the product fails to satisfy the regional value content and change in tariff classification criteria provided for in the product specific rule. Note: For the purposes of this Chapter a 'chemical reaction' is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of the molecule. The following are not considered to be chemical reactions for the purposes of determining whether products are originating goods: (a) dissolving in water or other solvents; (b) the elimination of solvents including solvent water; or (c) the addition or elimination of water of crystallization.	
2901	Acyclic hydrocarbons:	
2901	2901.10 -saturated	RVC(40) or CTSH
2901	2901.21 -unsaturated: ethylene	RVC(40) or CTSH
2901	2901.22 -unsaturated: propene (propylene)	RVC(40) or CTSH
2901	2901.23 -unsaturated: butene (butylene) and isomers thereof	RVC(40) or CTSH
2901	2901.24 -unsaturated: buta-1,3-diene and isoprene	RVC(40) or CTSH
2901	2901.29 -unsaturated: other	RVC(40) or CTSH
2902	Cyclic hydrocarbons:	

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2902 2902.11	-cyclanes, cyclenes and cycloterpenes: cyclohexane	RVC(40) or CTSH
2902 2902.19	-cyclanes, cyclenes and cycloterpenes: other	RVC(40) or CTSH
2902 2902.20	-benzene	RVC(40) or CTSH
2902 2902.30	-toluene	RVC(40) or CTSH
2902 2902.41	-xylenes: <i>o</i> -xylene	RVC(40) or CTSH
2902 2902.42	-xylenes: <i>m</i> -xylene	RVC(40) or CTSH
2902 2902.43	-xylenes: <i>p</i> -xylene	RVC(40) or CTSH
2902 2902.44	-xylenes: mixed xylene isomers	RVC(40) or CTSH
2902 2902.50	-styrene	RVC(40) or CTSH
2902 2902.60	-ethylbenzene	RVC(40) or CTSH
2902 2902.70	-cumene	RVC(40) or CTSH
2902 2902.90	-other	RVC(40) or CTSH
2903	Halogenated derivatives of hydrocarbons:	
2903 2903.11	-saturated chlorinated derivatives of acyclic hydrocarbons: chloromethane (methyl chloride) and chloroethane (ethyl chloride)	RVC(40) or CTSH
2903 2903.12	-saturated chlorinated derivatives of acyclic hydrocarbons: dichloromethane (methylene chloride)	RVC(40) or CTSH
2903 2903.13	-saturated chlorinated derivatives of acyclic hydrocarbons: chloroform (trichloromethane)	RVC(40) or CTSH
2903 2903.14	-saturated chlorinated derivatives of acyclic hydrocarbons: carbon tetrachloride	RVC(40) or CTSH
2903 2903.15	-saturated chlorinated derivatives of acyclic hydrocarbons: ethylene dichloride (ISO) (1,2-dichloroethane)	RVC(40) or CTSH
2903 2903.19	-saturated chlorinated derivatives of acyclic hydrocarbons: other	RVC(40) or CTSH
2903 2903.21	-unsaturated chlorinated derivatives of acyclic hydrocarbons: vinyl chloride (chloroethylene)	RVC(40) or CTSH

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2903 2903.22	-unsaturated chlorinated derivatives of acyclic hydrocarbons: trichloroethylene	RVC(40) or CTSH
2903 2903.23	-unsaturated chlorinated derivatives of acyclic hydrocarbons: tetrachloroethylene (perchloroethylene)	RVC(40) or CTSH
2903 2903.29	-unsaturated chlorinated derivatives of acyclic hydrocarbons: other	RVC(40) or CTSH
2903 2903.31	-fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons: ethylene dibromide (ISO) (1,2-dibromoethane)	RVC(40) or CTSH
2903 2903.39	-fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons: other	RVC(40) or CTSH
2903 2903.41	-halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: trichlorofluoromethane	RVC(40) or CTSH
2903 2903.42	-halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: dichlorodifluoromethane	RVC(40) or CTSH
2903 2903.43	-halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: trichlorotrifluoroethanes	RVC(40) or CTSH
2903 2903.44	-halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: dichlorotetrafluoroethanes and chloropentafluoroethane	RVC(40) or CTSH
2903 2903.45	-halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: other derivatives perhalogenated only with fluorine and chlorine	RVC(40) or CTSH
2903 2903.46	-halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	RVC(40) or CTSH

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2903	2903.47 -halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: other perhalogenated derivatives	RVC(40) or CTSH
2903	2903.49 -halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: other	RVC(40) or CTSH
2903	2903.51 -halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons: 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	RVC(40) or CTSH
2903	2903.52 -halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons: aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	RVC(40) or CTSH
2903	2903.59 -halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons: other	RVC(40) or CTSH
2903	2903.61 -halogenated derivatives of aromatic hydrocarbons: chlorobenzene, <i>o</i> -dichlorobenzene and <i>p</i> -dichlorobenzene	RVC(40) or CTSH
2903	2903.62 -halogenated derivatives of aromatic hydrocarbons: hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(<i>p</i> -chlorophenyl)ethane)	RVC(40) or CTSH
2903	2903.69 -halogenated derivatives of aromatic hydrocarbons: other	RVC(40) or CTSH
2904	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated:	
2904	2904.10 -derivatives containing only sulpho groups, their salts and ethyl esters	RVC(40) or CTSH
2904	2904.20 -derivatives containing only nitro or only nitroso groups	RVC(40) or CTSH
2904	2904.90 -other	RVC(40) or CTSH
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2905	2905.11 -saturated monohydric alcohols: methanol (methyl alcohol)	RVC(40) or CTSH

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2905	2905.12 -saturated monohydric alcohols: propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	RVC(40) or CTSH
2905	2905.13 -saturated monohydric alcohols: butan-1-ol (n-butyl alcohol)	RVC(40) or CTSH
2905	2905.14 -saturated monohydric alcohols: other butanols	RVC(40) or CTSH
2905	2905.16 -saturated monohydric alcohols: octanol (octyl alcohol) and isomers thereof	RVC(40) or CTSH
2905	2905.17 -saturated monohydric alcohols: dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	RVC(40) or CTSH
2905	2905.19 -saturated monohydric alcohols: other	RVC(40) or CTSH
2905	2905.22 -unsaturated monohydric alcohols: acrylic terpene alcohols	RVC(40) or CTSH
2905	2905.29 -unsaturated monohydric alcohols: other	RVC(40) or CTSH
2905	2905.31 -diols: ethylene glycol (ethanediol)	RVC(40) or CTSH
2905	2905.32 -diols: propylene glycol (propane-1,2-diol)	RVC(40) or CTSH
2905	2905.39 -diols: other	RVC(40) or CTSH
2905	2905.41 -other polyhydric alcohols: 2-ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	RVC(40) or CTSH
2905	2905.42 -other polyhydric alcohols: pentaerythritol	RVC(40) or CTSH
2905	2905.43 -other polyhydric alcohols: mannitol	RVC(40) or CTSH
2905	2905.44 -other polyhydric alcohols: d-glucitol (sorbitol)	RVC(40) or CTSH
2905	2905.45 -other polyhydric alcohols: glycerol	RVC(40) or CTSH
2905	2905.49 -other polyhydric alcohols: other	RVC(40) or CTSH
2905	2905.51 -halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols: ethchlorvynol (INN)	RVC(40) or CTSH
2905	2905.59 -halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols: other	RVC(40) or CTSH

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2906	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2906	2906.11 -cyclanic, cyclenic or cycloterpenic: menthol	RVC(40) or CTSH
2906	2906.12 -cyclanic, cyclenic or cycloterpenic: cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	RVC(40) or CTSH
2906	2906.13 -cyclanic, cyclenic or cycloterpenic: sterols and inositols	RVC(40) or CTSH
2906	2906.19 -cyclanic, cyclenic or cycloterpenic: other	RVC(40) or CTSH
2906	2906.21 -aromatic: benzyl alcohol	RVC(40) or CTSH
2906	2906.29 -aromatic: other	RVC(40) or CTSH
2907	Phenols; phenol-alcohols:	
2907	2907.11 -monophenols: phenol (hydroxybenzene) and its salt	RVC(40) or CTSH
2907	2907.12 -monophenols: cresols and their salts	RVC(40) or CTSH
2907	2907.13 -monophenols: octylphenol, nonylphenol and their isomers; salts thereof	RVC(40) or CTSH
2907	2907.15 -monophenols: naphthols and their salts	RVC(40) or CTSH
2907	2907.19 -monophenols: other	RVC(40) or CTSH
2907	2907.21 -polyphenols; phenol alcohols: resorcinol and its salts	RVC(40) or CTSH
2907	2907.22 -polyphenols; phenol alcohols: hydroquinone (quinol) and its salts	RVC(40) or CTSH
2907	2907.23 -polyphenols; phenol alcohols: 4,4'-isopropylidenediphenol (bisphenol a, diphenylolpropane) and its salts	RVC(40) or CTSH
2907	2907.29 -polyphenols; phenol alcohols: other	RVC(40) or CTSH
2908	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols	RVC(40) or CTH

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2909	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2909	2909.11 -acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives: diethyl ether	RVC(40) or CTSH
2909	2909.19 -acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives: other	RVC(40) or CTSH
2909	2909.20 -cyclic, cyclenic or cycloterpene ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	RVC(40) or CTSH
2909	2909.30 -aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	RVC(40) or CTSH
2909	2909.41 -ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: 2,2'-oxydiethanol (diethylene glycol, digol)	RVC(40) or CTSH
2909	2909.43 -ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: monobutyl ethers of ethylene glycol or of diethylene glycol	RVC(40) or CTSH
2909	2909.44 -ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: other monoalkylethers of ethylene glycol or of diethylene glycol	RVC(40) or CTSH
2909	2909.49 -ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: other	RVC(40) or CTSH
2909	2909.50 -ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	RVC(40) or CTSH
2909	2909.60 -alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	RVC(40) or CTSH

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2910	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2910	2910.10 -oxirane (ethylene oxide)	RVC(40) or CTSH
2910	2910.20 -methyloxirane (propylene oxide)	RVC(40) or CTSH
2910	2910.30 -1-chloro-2,3-epoxypropane (epichlorohydrin)	RVC(40) or CTSH
2910	2910.40 -dieldrin (ISO, INN)	RVC(40) or CTSH
2910	2910.90 -other	RVC(40) or CTSH
2911	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	RVC(40) or CTH
2912	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde:	
2912	2912.11 -acyclic aldehydes without other oxygen function: methanal (formaldehyde)	RVC(40) or CTSH
2912	2912.12 -acyclic aldehydes without other oxygen function: ethanal (acetaldehyde)	RVC(40) or CTSH
2912	2912.19 -acyclic aldehydes without other oxygen function: other	RVC(40) or CTSH
2912	2912.21 -cyclic aldehydes without other oxygen function: benzaldehyde	RVC(40) or CTSH
2912	2912.29 -cyclic aldehydes without other oxygen function: other	RVC(40) or CTSH
2912	2912.30 -aldehyde-alcohols	RVC(40) or CTSH
2912	2912.41 -aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function: vanillin (4-hydroxy-3-methoxybenzaldehyde)	RVC(40) or CTSH
2912	2912.42 -aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function: ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	RVC(40) or CTSH
2912	2912.49 -aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function: other	RVC(40) or CTSH

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2912	2912.50 -cyclic polymers of aldehydes	RVC(40) or CTSH
2912	2912.60 -paraformaldehyde	RVC(40) or CTSH
2913	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 2912	RVC(40) or CTH
2914	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2914	2914.11 -acyclic ketones without other oxygen function: acetone	RVC(40) or CTSH
2914	2914.12 -acyclic ketones without other oxygen function: butanone (methyl ethyl ketone)	RVC(40) or CTSH
2914	2914.13 -acyclic ketones without other oxygen function: 4-methylpentan-2-one (methyl isobutyl ketone)	RVC(40) or CTSH
2914	2914.19 -acyclic ketones without other oxygen function: other	RVC(40) or CTSH
2914	2914.21 -cyclanic, cyclenic or cycloterpenic ketones without other oxygen function: camphor	RVC(40) or CTSH
2914	2914.22 -cyclanic, cyclenic or cycloterpenic ketones without other oxygen function: cyclohexanone and methylcyclohexanones	RVC(40) or CTSH
2914	2914.23 -cyclanic, cyclenic or cycloterpenic ketones without other oxygen function: ionones and methylionones	RVC(40) or CTSH
2914	2914.29 -cyclanic, cyclenic or cycloterpenic ketones without other oxygen function: other	RVC(40) or CTSH
2914	2914.31 -aromatic ketones without other oxygen function: phenylacetone (phenylpropan-2-one)	RVC(40) or CTSH
2914	2914.39 -aromatic ketones without other oxygen function: other	RVC(40) or CTSH
2914	2914.40 -ketone-alcohols and ketone-aldehydes:	RVC(40) or CTSH
2914	2914.50 -ketone-phenols and ketones with other oxygen function	RVC(40) or CTSH
2914	2914.61 -quinones: anthraquinone	RVC(40) or CTSH

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2914	2914.69	-quinones: other	RVC(40) or CTSH
2914	2914.70	-halogenated, sulphonated, nitrated or nitrosated derivatives	RVC(40) or CTSH
2915		Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2915	2915.11	-formic acid, its salts and esters: formic acid	RVC(40) or CTSH
2915	2915.12	-formic acid, its salts and esters: salts of formic acid	RVC(40) or CTSH
2915	2915.13	-formic acid, its salts and esters: esters of formic acid	RVC(40) or CTSH
2915	2915.21	-acetic acid and its salts; acetic anhydride: acetic acid	RVC(40) or CTSH
2915	2915.24	-acetic acid and its salts; acetic anhydride: acetic anhydride	RVC(40) or CTSH
2915	2915.29	-acetic acid and its salts; acetic anhydride: other	RVC(40) or CTSH
2915	2915.31	-esters of acetic acid: ethyl acetate	RVC(40) or CTSH
2915	2915.32	-esters of acetic acid: vinyl acetate	RVC(40) or CTSH
2915	2915.33	-esters of acetic acid: n-butylacetate	RVC(40) or CTSH
2915	2915.36	-esters of acetic acid: dinoseb (ISO) acetate	RVC(40) or CTSH
2915	2915.39	-esters of acetic acid: other	RVC(40) or CTSH
2915	2915.40	-mono-, di- or trichloroacetic acids, their salts and esters	RVC(40) or CTSH
2915	2915.50	-propionic acid, its salts and esters	RVC(40) or CTSH
2915	2915.60	-butanoic acids, pentanoic acids, their salts and esters	RVC(40) or CTSH
2915	2915.70	-palmitic acid, stearic acid, their salts and esters	RVC(40) or CTSH
2915	2915.90	-other	RVC(40) or CTSH
2916		Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	

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2916 2916.11	-unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: acrylic acid and its salts	RVC(40) or CTSH
2916 2916.12	-unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: esters of acrylic acid	RVC(40) or CTSH
2916 2916.13	-unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: methacrylic acid and its salts	RVC(40) or CTSH
2916 2916.14	-unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: esters of methacrylic acid	RVC(40) or CTSH
2916 2916.15	-unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: oleic, linoleic or linolenic acids, their salts and esters	RVC(40) or CTSH
2916 2916.19	-unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: other	RVC(40) or CTSH
2916 2916.20	-cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	RVC(40) or CTSH
2916 2916.31	-aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: benzoic acid, its salts and esters	RVC(40) or CTSH
2916 2916.32	-aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: benzoyl peroxide and benzoyl chloride	RVC(40) or CTSH

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2916	2916.34 -aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: phenylacetic acid and its salts	RVC(40) or CTSH
2916	2916.35 -aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: esters of phenylacetic acid	RVC(40) or CTSH
2916	2916.36 -aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: binapacryl (ISO)	RVC(40) or CTSH
2916	2916.39 -aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: other	RVC(40) or CTSH
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2917	2917.11 -acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: oxalic acid, its salts and esters	RVC(40) or CTSH
2917	2917.12 -acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: adipic acid, its salts and esters	RVC(40) or CTSH
2917	2917.13 -acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: azelaic acid, sebacic acid, their salts and esters	RVC(40) or CTSH
2917	2917.14 -acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: maleic anhydride	RVC(40) or CTSH
2917	2917.19 -acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: other	RVC(40) or CTSH
2917	2917.20 -cyclic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	RVC(40) or CTSH

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2917	2917.32 -aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: dioctyl orthophthalates	RVC(40) or CTSH
2917	2917.33 -aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: dinonyl or didecyl orthophthalates	RVC(40) or CTSH
2917	2917.34 -aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: other esters of orthophthalic acid	RVC(40) or CTSH
2917	2917.35 -aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: phthalic anhydride	RVC(40) or CTSH
2917	2917.36 -aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: terephthalic acid and its salts	RVC(40) or CTSH
2917	2917.37 -aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: dimethyl terephthalate	RVC(40) or CTSH
2917	2917.39 -aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: other	RVC(40) or CTSH
2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2918	2918.11 -carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: lactic acid, its salts and esters	RVC(40) or CTSH
2918	2918.12 -carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: tartaric acid	RVC(40) or CTSH

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2918 2918.13	-carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: salts and esters of tartaric acid	RVC(40) or CTSH
2918 2918.14	-carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: citric acid	RVC(40) or CTSH
2918 2918.15	-carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: salts and esters of citric acid	RVC(40) or CTSH
2918 2918.16	-carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: gluconic acid, its salts and esters	RVC(40) or CTSH
2918 2918.18	-carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: chlorobenzilate (ISO)	RVC(40) or CTSH
2918 2918.19	-carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: other	RVC(40) or CTSH
2918 2918.21	-carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: salicylic acid and its salts	RVC(40) or CTSH
2918 2918.22	-carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: <i>o</i> -acetylsalicylic acid, its salts and esters	RVC(40) or CTSH

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2918	2918.23	-carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: other esters of salicylic acid and their salts	RVC(40) or CTSH
2918	2918.29	-carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: other	RVC(40) or CTSH
2918	2918.30	-carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	RVC(40) or CTSH
2918	2918.91	-other: 2,4,5-t (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	RVC(40) or CTSH
2918	2918.99	-other: other	RVC(40) or CTSH
2919		Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives	RVC(40) or CTH
2920		Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2920	2920.11	-thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives: parathion (ISO) and parathion-methyl (ISO) (methly-parathion)	RVC(40) or CTSH
2920	2920.19	-thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives: other	RVC(40) or CTSH
2920	2920.90	-other	RVC(40) or CTSH
2921		Amine-function compounds:	

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2921 2921.11	-acyclic monoamines and their derivatives; salts thereof: methylamine, di- or trimethylamine and their salts	RVC(40) or CTSH
2921 2921.19	-acyclic monoamines and their derivatives; salts thereof: other	RVC(40) or CTSH
2921 2921.21	-acyclic polyamines and their derivatives; salts thereof: ethylenediamine and its salts	RVC(40) or CTSH
2921 2921.22	-acyclic polyamines and their derivatives; salts thereof: hexamethylenediamine and its salts	RVC(40) or CTSH
2921 2921.29	-acyclic polyamines and their derivatives; salts thereof: other	RVC(40) or CTSH
2921 2921.30	-cyclic, cyclic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	RVC(40) or CTSH
2921 2921.41	-aromatic monoamines and their derivatives; salts thereof: aniline and its salts	RVC(40) or CTSH
2921 2921.42	-aromatic monoamines and their derivatives; salts thereof: aniline derivatives and their salts	RVC(40) or CTSH
2921 2921.43	-aromatic monoamines and their derivatives; salts thereof: toluidines and their derivatives; salts thereof	RVC(40) or CTSH
2921 2921.44	-aromatic monoamines and their derivatives; salts thereof: diphenylamine and its derivatives; salts thereof	RVC(40) or CTSH
2921 2921.45	-aromatic monoamines and their derivatives; salts thereof: 1-naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	RVC(40) or CTSH
2921 2921.46	-aromatic monoamines and their derivatives; salts thereof: amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), etilamphetamine (INN), fencamphetamine (INN), lefetamine (INN), levamphetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	RVC(40) or CTSH

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2921	2921.49 -aromatic monoamines and their derivatives; salts thereof: other	RVC(40) or CTSH
2921	2921.51 -aromatic polyamines and their derivatives; salts thereof: <i>o</i> -, <i>m</i> -, <i>p</i> -phenylenediamine, diamino-toluenes, and their derivatives; salts thereof	RVC(40) or CTSH
2921	2921.59 -aromatic polyamines and their derivatives; salts thereof: other	RVC(40) or CTSH
2922	Oxygen-function amino-compounds:	
2922	2922.11 -amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: monoethanolamine and its salts	RVC(40) or CTSH
2922	2922.12 -amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: diethanolamine and its salts	RVC(40) or CTSH
2922	2922.13 -amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: triethanolamine and its salts	RVC(40) or CTSH
2922	2922.14 -amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: dextro-propoxyphene (INN) and its salts	RVC(40) or CTSH
2922	2922.19 -amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: other	RVC(40) or CTSH
2922	2922.21 -amino-naphthols and other aminophenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: aminohydroxynaphthalene-sulphonic acids and their salts	RVC(40) or CTSH

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2922	2922.29 -amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: other	RVC(40) or CTSH
2922	2922.31 -amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof: amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	RVC(40) or CTSH
2922	2922.39 -amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof: other	RVC(40) or CTSH
2922	2922.41 -amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof: lysine and its esters; salts thereof	RVC(40) or CTSH
2922	2922.42 -amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof: glutamic acid and its salts	RVC(40) or CTSH
2922	2922.43 -amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof: anthranilic acid and its salts	RVC(40) or CTSH
2922	2922.44 -amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof: tilidine (INN) and its salts	RVC(40) or CTSH
2922	2922.49 -amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof: other	RVC(40) or CTSH
2922	2922.50 -amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	RVC(40) or CTSH
2923	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids:	
2923	2923.10 -choline and its salts	RVC(40) or CTSH

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2923	2923.20 -lecithins and other phosphoamino-lipids	RVC(40) or CTSH
2923	2923.90 -other	RVC(40) or CTSH
2924	Carboxamide-function compounds; amide-function compounds of carbonic acid:	
2924	2924.11 -acyclic amides (including acyclic carbamates) and their derivatives; salts thereof: meprobamate (INN)	RVC(40) or CTSH
2924	2924.12 -acyclic amides (including acyclic carbamates) and their derivatives; salts thereof: fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	RVC(40) or CTSH
2924	2924.19 -acyclic amides (including acyclic carbamates) and their derivatives; salts thereof: other	RVC(40) or CTSH
2924	2924.21 -cyclic amides (including cyclic carbamates) and their derivatives; salts thereof: ureines and their derivatives; salts thereof	RVC(40) or CTSH
2924	2924.23 -cyclic amides (including cyclic carbamates) and their derivatives; salts thereof: 2-acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	RVC(40) or CTSH
2924	2924.24 -cyclic amides (including cyclic carbamates) and their derivatives; salts thereof: ethinamate (INN)	RVC(40) or CTSH
2924	2924.29 -cyclic amides (including cyclic carbamates) and their derivatives; salts thereof: other	RVC(40) or CTSH
2925	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds:	
2925	2925.11 -imides and their derivatives; salts thereof: saccharin and its salts	RVC(40) or CTSH
2925	2925.12 -imides and their derivatives; salts thereof: glutethimide (INN)	RVC(40) or CTSH
2925	2925.19 -imides and their derivatives; salts thereof: other	RVC(40) or CTSH
2925	2925.21 -imines and their derivatives; salts thereof: chlordimeform (ISO)	RVC(40) or CTSH

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2925	2925.29 -imines and their derivatives; salts thereof: other	RVC(40) or CTSH
2926	Nitrile-function compounds:	
2926	2926.10 -acrylonitrile	RVC(40) or CTSH
2926	2926.20 -1-cyanoguanidine (dicyandiamide)	RVC(40) or CTSH
2926	2926.30 -fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	RVC(40) or CTSH
2926	2926.90 -other	RVC(40) or CTSH
2927	Diazo-, azo- or azoxy-compounds	RVC(40) or CTH
2928	Organic derivatives of hydrazine or of hydroxylamine	RVC(40) or CTH
2929	Compounds with other nitrogen function:	
2929	2929.10 -isocyanates	RVC(40) or CTSH
2929	2929.90 -other	RVC(40) or CTSH
2930	Organo-sulphur compounds:	
2930	2930.20 -thiocarbamates and dithiocarbamates	RVC(40) or CTSH
2930	2930.30 -thiuram mono-, di- or tetrasulphides	RVC(40) or CTSH
2930	2930.40 -methionine	RVC(40) or CTSH
2930	2930.50 -captafol (ISO) and methamidophos (ISO)	RVC(40) or CTSH
2930	2930.90 -other	RVC(40) or CTSH
2931	Other organo-inorganic compounds	RVC(40) or CTH
2932	Heterocyclic compounds with oxygen hetero-atom(s) only:	
2932	2932.11 -compounds containing an unfused furan ring (whether or not hydrogenated) in the structure: tetrahydrofuran	RVC(40) or CTSH
2932	2932.12 -compounds containing an unfused furan ring (whether or not hydrogenated) in the structure: 2-furaldehyde (furfuraldehyde)	RVC(40) or CTSH
2932	2932.13 -compounds containing an unfused furan ring (whether or not hydrogenated) in the structure: furfuryl alcohol and tetrahydrofurfuryl alcohol	RVC(40) or CTSH

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2932	2932.19 -compounds containing an unfused furan ring (whether or not hydrogenated) in the structure: other	RVC(40) or CTSH
2932	2932.21 -lactones: coumarin, methylcoumarins and ethylcoumarins	RVC(40) or CTSH
2932	2932.29 -lactones: other lactones	RVC(40) or CTSH
2932	2932.91 -other: isosafrole	RVC(40) or CTSH
2932	2932.92 -other: 1-(1,3-benzodioxol-5-yl)propan-2-one	RVC(40) or CTSH
2932	2932.93 -other: piperonal	RVC(40) or CTSH
2932	2932.94 -other: safrole	RVC(40) or CTSH
2932	2932.95 -other: tetrahydrocannabinols (all isomers)	RVC(40) or CTSH
2932	2932.99 -other: other	RVC(40) or CTSH
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only:	
2933	2933.11 -compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure: phenazone (antipyrin) and its derivatives	RVC(40) or CTSH
2933	2933.19 -compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure: other	RVC(40) or CTSH
2933	2933.21 -compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure: hydantoin and its derivatives	RVC(40) or CTSH
2933	2933.29 -compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure: other	RVC(40) or CTSH
2933	2933.31 -compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure: pyridine and its salts	RVC(40) or CTSH
2933	2933.32 -compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure: piperidine and its salts	RVC(40) or CTSH

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2933 2933.33	-compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure: alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate a, phencyclidine (INN), (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	RVC(40) or CTSH
2933 2933.39	-compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure: other	RVC(40) or CTSH
2933 2933.41	-compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused: levorphanol (INN) and its salts	RVC(40) or CTSH
2933 2933.49	-compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused: other	RVC(40) or CTSH
2933 2933.52	-compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure: malonylurea (barbituric acid) and its salts	RVC(40) or CTSH
2933 2933.53	-compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure: allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	RVC(40) or CTSH

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2933	2933.54	-compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure: other derivatives of malonylurea (barbituric acid); salts thereof	RVC(40) or CTSH
2933	2933.55	-compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure: loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	RVC(40) or CTSH
2933	2933.59	-compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure: other	RVC(40) or CTSH
2933	2933.61	-compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure: melamine	RVC(40) or CTSH
2933	2933.69	-compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure: other	RVC(40) or CTSH
2933	2933.71	-lactams: 6-hexanelactam (epsilon-caprolactam)	RVC(40) or CTSH
2933	2933.72	-lactams: clobazam (INN) and methyprylon (INN)	RVC(40) or CTSH
2933	2933.79	-lactams: other lactams	RVC(40) or CTSH
2933	2933.91	-other: alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), chlorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	RVC(40) or CTSH
2933	2933.99	-other: other	RVC(40) or CTSH

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2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds:	
2934	2934.10 -compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	RVC(40) or CTSH
2934	2934.20 -compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	RVC(40) or CTSH
2934	2934.30 -compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	RVC(40) or CTSH
2934	2934.91 -other: aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	RVC(40) or CTSH
2934	2934.99 -other: other	RVC(40) or CTSH
2935	Sulphonamides	RVC(40) or CTH
2936	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent:	
2936	2936.21 -vitamins and their derivatives, unmixed: vitamins A and their derivatives	RVC(40) or CTSH
2936	2936.22 -vitamins and their derivatives, unmixed: vitamin B ₁ and its derivatives	RVC(40) or CTSH
2936	2936.23 -vitamins and their derivatives, unmixed: vitamin B ₂ and its derivatives	RVC(40) or CTSH
2936	2936.24 -vitamins and their derivatives, unmixed: D- or D ₁ -pantothenic acid (vitamin B ₃ or vitamin B ₅) and its derivatives	RVC(40) or CTSH
2936	2936.25 -vitamins and their derivatives, unmixed: vitamin B ₆ and its derivatives	RVC(40) or CTSH

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2936 2936.26	-vitamins and their derivatives, un-mixed: vitamin B ₁₂ and its derivatives	RVC(40) or CTSH
2936 2936.27	-vitamins and their derivatives, un-mixed: vitamin C and its derivatives	RVC(40) or CTSH
2936 2936.28	-vitamins and their derivatives, un-mixed: vitamin E and its derivatives	RVC(40) or CTSH
2936 2936.29	-vitamins and their derivatives, un-mixed: other vitamins and their derivatives	RVC(40) or CTSH
2936 2936.90	-other, including natural concentrates	RVC(40) or CTSH
2937	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones	RVC(40) or CTH
2938	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	RVC(40) or CTH
2939	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	RVC(40) or CTH
2940	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 2937, 2938 or 2939	RVC(40) or CTH
2941	Antibiotics	RVC(40) or CTH
2942	Other organic compounds	RVC(40) or CTH
Chapter 30	Pharmaceutical products	
3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:	
3001 3001.20	-extracts of glands or other organs or of their secretions	RVC(40) or CTSH

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3001	3001.90	-other	RVC(40) or CTSH
3002		Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:	
3002	3002.10	-antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes	RVC(40) or CTSH
3002	3002.20	-vaccines for human medicine	RVC(40) or CTSH
3002	3002.30	-vaccines for veterinary medicine	RVC(40) or CTSH
3002	3002.90	-other	RVC(40) or CTSH
3003		Medicaments (excluding goods of heading 3002, 3005 or 3006) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale:	
3003	3003.10	-containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	RVC(40) or CTSH
3003	3003.20	-containing other antibiotics	RVC(40) or CTSH
3003	3003.31	-containing hormones or other products of heading 2937 but not containing antibiotics: containing insulin	RVC(40) or CTSH
3003	3003.39	-containing hormones or other products of heading 2937 but not containing antibiotics: other	RVC(40) or CTSH
3003	3003.40	-containing alkaloids or derivatives thereof but not containing hormones or other products of heading 2937 or antibiotics	RVC(40) or CTSH
3003	3003.90	-other	RVC(40) or CTSH

Tariff item	Description of products	Product specific rules
3004	Medicaments (excluding goods of heading 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale:	
3004	3004.10 -containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	RVC(40) or CTSH
3004	3004.20 -containing other antibiotics	RVC(40) or CTSH
3004	3004.31 -containing hormones or other products of heading 2937 but not containing antibiotics: containing insulin	RVC(40) or CTSH
3004	3004.32 -containing hormones or other products of heading 2937 but not containing antibiotics: containing corticosteroid hormones, their derivatives or structural analogues	RVC(40) or CTSH
3004	3004.39 -containing hormones or other products of heading 2937 but not containing antibiotics: other	RVC(40) or CTSH
3004	3004.40 -containing alkaloids or derivatives thereof but not containing hormones, other products of heading 2937 or antibiotics	RVC(40) or CTSH
3004	3004.50 -other medicaments containing vitamins or other products of heading 2936	RVC(40) or CTSH
3004	3004.90 -other	RVC(40) or CTSH
3005	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes:	
3005	3005.10 -adhesive dressings and other articles having an adhesive layer	RVC(40) or CTSH
3005	3005.90 -other	RVC(40) or CTSH

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3006	Pharmaceutical goods specified in Note 4 to this Chapter:	
3006	3006.10 -sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable	RVC(40) or CTSH
3006	3006.20 -blood-grouping reagents	RVC(40) or CTSH
3006	3006.30 -opacifying preparations for x-ray examinations; diagnostic reagents designed to be administered to the patient	RVC(40) or CTSH
3006	3006.40 -dental cements and other dental fillings; bone reconstruction cements	RVC(40) or CTSH
3006	3006.50 -first-aid boxes and kits	RVC(40) or CTSH
3006	3006.60 -chemical contraceptive preparations based on hormones, on other products of heading 2937 or on spermicides	RVC(40) or CTSH
3006	3006.70 -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	RVC(40) or CTSH
3006	3006.91 -other: appliances identifiable for osotomy use	RVC(40) or CTSH
3006	3006.92 -other: waste pharmaceuticals	Origin is conferred to goods of this subheading that are derived from production or consumption in a party

Tariff item	Description of products		Product specific rules
Chapter 31			
Fertilisers			
3101	3101.00	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products	RVC(40) or CTSH
3102		Mineral or chemical fertilisers, nitrogenous:	
3102	3102.10	-urea, whether or not in aqueous solution	RVC(40) or CTSH
3102	3102.21	-ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate: ammonium sulphate	RVC(40) or CTSH
3102	3102.29	-ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate: other	RVC(40) or CTSH
3102	3102.30	-ammonium nitrate, whether or not in aqueous solution	RVC(40) or CTSH
3102	3102.40	-mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	RVC(40) or CTSH
3102	3102.50	-sodium nitrate	RVC(40) or CTSH
3102	3102.60	-double salts and mixtures of calcium nitrate and ammonium nitrate	RVC(40) or CTSH
3102	3102.80	-mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	RVC(40) or CTSH
3102	3102.90	-other, including mixtures not specified in the foregoing subheadings	RVC(40) or CTSH
3103		Mineral or chemical fertilisers, phosphatic:	
3103	3103.10	-superphosphates	RVC(40) or CTSH
3103	3103.90	-other	RVC(40) or CTSH
3104		Mineral or chemical fertilisers, potassic:	
3104	3104.20	-potassium chloride	RVC(40) or CTSH
3104	3104.30	-potassium sulphate	RVC(40) or CTSH
3104	3104.90	-other	RVC(40) or CTSH

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3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg:	
3105	3105.10 -goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	RVC(40) or CC
3105	3105.20 -mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	RVC(40) or CTSH
3105	3105.30 -diammonium hydrogenorthophosphate (diammonium phosphate)	RVC(40) or CTSH
3105	3105.40 -ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	RVC(40) or CTSH
3105	3105.51 -other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus: containing nitrates and phosphates	RVC(40) or CTSH
3105	3105.59 -other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus: other	RVC(40) or CTSH
3105	3105.60 -mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	RVC(40) or CTSH
3105	3105.90 -other	RVC(40) or CTSH

Tariff item	Description of products	Product specific rules
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	
	Chapter note: Any goods of this Chapter that are the product of a chemical reaction must be considered to be originating goods if the chemical reaction occurred in a party. The 'chemical reaction' rule may be applied to any goods classified in this Chapter if the product fails to satisfy the regional value content and change in tariff classification criteria provided for in the product specific rule. Note: For the purposes of this Chapter a 'chemical reaction' is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of the molecule. The following are not considered to be chemical reactions for the purposes of determining whether products are originating goods: (a) dissolving in water or other solvents; (b) the elimination of solvents including solvent water; or (c) the addition or elimination of water of crystallization.	
3201	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives:	
3201	3201.10 -quebracho extract	RVC(40) or CTSH
3201	3201.20 -wattle extract	RVC(40) or CTSH
3201	3201.90 -other	RVC(40) or CTSH
3202	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning:	
3202	3202.10 -synthetic organic tanning substances	RVC(40) or CTSH
3202	3202.90 -other	RVC(40) or CTSH
3203	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin	RVC(40) or CTH

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3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined:	
3204	3204.11 -synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter: disperse dyes and preparations based thereon	RVC(40) or CTSH
3204	3204.12 -synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter: acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	RVC(40) or CTSH
3204	3204.13 -synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter: basic dyes and preparations based thereon	RVC(40) or CTSH
3204	3204.14 -synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter: direct dyes and preparations based thereon	RVC(40) or CTSH
3204	3204.15 -synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter: vat dyes (including those usable in that state as pigments) and preparations based thereon	RVC(40) or CTSH
3204	3204.16 -synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter: reactive dyes and preparations based thereon	RVC(40) or CTSH

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3204	3204.17	-synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter: pigments and preparations based thereon	RVC(40) or CTSH
3204	3204.19	-synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter: other, including mixtures of colouring matter of two or more of headings 3204.11 to 3204.19	RVC(40) or CTSH, except from 3204.11 through 3204.17
3204	3204.20	-synthetic organic products of a kind used as fluorescent brightening agents	RVC(40) or CTSH
3204	3204.90	-other	RVC(40) or CTSH
3205		Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes	RVC(40) or CTH
3206		Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined:	
3206	3206.11	-pigments and preparations based on titanium dioxide: containing 80% or more by weight of titanium dioxide calculated on the dry matter	RVC(40) or CTSH, except from 3206.19
3206	3206.19	-pigments and preparations based on titanium dioxide: other	RVC(40) or CTSH, except from 3206.11
3206	3206.20	-pigments and preparations based on chromium compounds	RVC(40) or CTSH
3206	3206.41	-other colouring matter and other preparations: ultramarine and preparations based thereon	RVC(40) or CTSH
3206	3206.42	-other colouring matter and other preparations: lithopone and other pigments and preparations based on zinc sulphide	RVC(40) or CTSH
3206	3206.49	-other colouring matter and other preparations: other	RVC(40) or CTSH
3206	3206.50	-inorganic products of a kind used as luminophores	RVC(40) or CTSH

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3207	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes:	
3207	3207.10 -prepared pigments, prepared opacifiers, prepared colours and similar preparations	RVC(40) or CTSH
3207	3207.20 -vitrifiable enamels and glazes, engobes (slips) and similar preparations	RVC(40) or CTSH
3207	3207.30 -liquid lustres and similar preparations	RVC(40) or CTSH
3207	3207.40 -glass frit and other glass, in the form of powder, granules or flakes	RVC(40) or CTSH
3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter:	
3208	3208.10 -based on polyesters	RVC(40) or CTSH
3208	3208.20 -based on acrylic or vinyl polymers	RVC(40) or CTSH
3208	3208.90 -other	RVC(40) or CTSH
3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium:	
3209	3209.10 -based on acrylic or vinyl polymers	RVC(40) or CTSH
3209	3209.90 -other	RVC(40) or CTSH
3210	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather	RVC(40) or CTH
3211	3211.00 Prepared driers	RVC(40) or CTSH

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3212	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale:	
3212	3212.10 -stamping foils	RVC(40) or CTSH
3212	3212.90 -other	RVC(40) or CTSH
3213	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings:	RVC(40) or CTH
3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like	
3214	3214.10 -glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	RVC(40) or CTSH
3214	3214.90 -other	RVC(40) or CTSH
3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid	RVC(40) or CTH
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils:	
3301	3301.12 -essential oils of citrus fruit: of orange	RVC(40) or CTSH

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3301 3301.13	-essential oils of citrus fruit: of lemon	RVC(40) or CTSH
3301 3301.19	-essential oils of citrus fruit: other	RVC(40) or CTSH
3301 3301.24	-essential oils other than those of citrus fruit: of peppermint (mentha piperita)	RVC(40) or CTSH
3301 3301.25	-essential oils other than those of citrus fruit: of other mints	RVC(40) or CTSH
3301 3301.29	-essential oils other than those of citrus fruit: other	RVC(40) or CTSH
3301 3301.30	-resinoids	RVC(40) or CTSH
3301 3301.90	-other	RVC(40) or CTSH
3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages	RVC(40) or CTH
3303	Perfumes and toilet waters	RVC(40) or CTH, except from 3302.90
3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations	RVC(40) or CTH
3305	Preparations for use on the hair	RVC(40) or CTH
3306	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages	RVC(40) or CTH
3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties	RVC(40) or CTH

Tariff item	Description of products	Product specific rules
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster	
3401	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	RVC(40) or CTH
3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401:	
3402	3402.11 -organic surface-active agents, whether or not put up for retail sale: anionic	RVC(40) or CTSH
3402	3402.12 -organic surface-active agents, whether or not put up for retail sale: cationic	RVC(40) or CTSH
3402	3402.13 -organic surface-active agents, whether or not put up for retail sale: non-ionic	RVC(40) or CTSH
3402	3402.19 -organic surface-active agents, whether or not put up for retail sale: other	RVC(40) or CTSH
3402	3402.20 -preparations put up for retail sale	RVC(40) or CTSH
3402	3402.90 -other	RVC(40) or CTH

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3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals:	
3403	3403.11 -containing petroleum oils or oils obtained from bituminous minerals: preparations for the treatment of textile materials, leather, furskins or other materials	RVC(40) or CTSH
3403	3403.19 -containing petroleum oils or oils obtained from bituminous minerals: other	RVC(40) or CTSH
3403	3403.91 -other: preparations for the treatment of textile materials, leather, furskins or other materials	RVC(40) or CTSH
3403	3403.99 -other: other	RVC(40) or CTSH
3404	Artificial waxes and prepared waxes:	
3404	3404.20 -of poly(oxyethylene) (polyethylene glycol)	RVC(40) or CTSH
3404	3404.90 -other	RVC(40) or CTSH
3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404:	
3405	3405.10 -polishes, creams and similar preparations for footwear or leather	RVC(40) or CTSH
3405	3405.20 -polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	RVC(40) or CTSH

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3405	3405.30	-polishes and similar preparations for coachwork, other than metal polishes	RVC(40) or CTSH
3405	3405.40	-scouring pastes and powders and other scouring preparations	RVC(40) or CTSH
3405	3405.90	-other	RVC(40) or CTSH
3406		Candles, tapers and the like	RVC(40) or CTH
3407		Modelling pastes, including those put up for children's amusement; preparations known as 'dental wax' or as 'dental impression compounds', put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	RVC(40) or CTH
Chapter 35			
		Albuminoidal substances; modified starches; glues; enzymes	
3501		Casein, caseinates and other casein derivatives; casein glues:	
3501	3501.10	-casein	RVC(40) or CTSH
3501	3501.90	-other	RVC(40) or CTSH
3502		Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives:	
3502	3502.11	-egg albumin: dried	RVC(40) or CTSH
3502	3502.19	-egg albumin: other	RVC(40) or CTSH
3502	3502.20	-milk albumin, including concentrates of two or more whey proteins	RVC(40) or CTSH
3502	3502.90	-other	RVC(40) or CTSH
3503		Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501	RVC(40) or CTH

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3504	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed	RVC(40) or CTH
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:	
3505	3505.10 -dextrins and other modified starches	RVC(40) or CTSH
3505	3505.20 -glues	RVC(40) or CTSH
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg:	
3506	3506.10 -products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	RVC(40) or CTSH, except from 3501.90 or 3503
3506	3506.91 -other: adhesives based on polymers of headings 3901 to 3913 or on rubber	RVC(40) or CTSH
3506	3506.99 -other: other	RVC(40) or CTSH
3507	Enzymes; prepared enzymes not elsewhere specified or included	RVC(40) or CTH
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	
3601	Propellant powders	RVC(40) or CTH
3602	Prepared explosives, other than propellant powders	RVC(40) or CTH
3603	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators	RVC(40) or CTH
3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles	RVC(40) or CTH
3605	Matches, other than pyrotechnic articles of heading 3604	RVC(40) or CTH

Tariff item	Description of products	Product specific rules
3606	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter	RVC(40) or CTH
Chapter 37	Photographic or cinematographic goods	
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs	RVC(40) or CTH
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	RVC(40) or CTH
3703	Photographic paper, paperboard and textiles, sensitised, unexposed	RVC(40) or CTH
3704	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	RVC(40) or CTH
3705	Photographic plates and film, exposed and developed, other than cinematographic film	RVC(40) or CTH
3706	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track	RVC(40) or CTH
3707	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use:	
3707	3707.10 -sensitising emulsions	RVC(40) or CTSH
3707	3707.90 -other	RVC(40) or CTSH
Chapter 38	Miscellaneous chemical products	
3801	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures:	

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3801	3801.10 -artificial graphite	RVC(40) or CTSH
3801	3801.20 -colloidal or semi-colloidal graphite	RVC(40) or CTSH
3801	3801.30 -carbonaceous pastes for electrodes and similar pastes for furnace linings	RVC(40) or CTSH
3801	3801.90 -other	RVC(40) or CTSH
3802	Activated carbon; activated natural mineral products; animal black, including spent animal black	RVC(40) or CTH
3803	Tall oil, whether or not refined	RVC(40) or CTH
3804	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 3803	RVC(40) or CTH
3805	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent	RVC(40) or CTH
3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums:	
3806	3806.10 -rosin and resin acids	RVC(40) or CTSH
3806	3806.20 -salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	RVC(40) or CTSH
3806	3806.30 -ester gums	RVC(40) or CTSH
3806	3806.90 -other	RVC(40) or CTSH
3807	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch	RVC(40) or CTH

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3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers):	
3808	3808.50 -goods specified in Subheading Note 1 to this Chapter	RVC(40) or CTSH, provided that at least 50% by weight of the active ingredient or ingredients is originating
3808	3808.91 -other: insecticides	RVC(40) or CTH
3808	3808.92 -other: fungicides	RVC(40) or CTSH, provided that at least 50% by weight of the active ingredient or ingredients is originating
3808	3808.93 -other: herbicides, anti-sprouting products and plant-growth regulators	RVC(40) or CTH
3808	3808.94 -other: disinfectants	RVC(40) or CTSH, provided that at least 50% by weight of the active ingredient or ingredients is originating
3808	3808.99 -other: other	RVC(40) or CTSH, provided that at least 50% by weight of the active ingredient or ingredients is originating

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3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:	
3809	3809.10 -with a basis of amylaceous substances	RVC(40) or CTSH
3809	3809.91 -other: of a kind used in the textile or like industries	RVC(40) or CTSH
3809	3809.92 -other: of a kind used in the paper or like industries	RVC(40) or CTSH
3809	3809.93 -other: of a kind used in the leather or like industries	RVC(40) or CTSH
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	RVC(40) or CTH
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils	RVC(40) or CTH
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics	RVC(40) or CTH
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	RVC(40) or CTH
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	RVC(40) or CTH

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3815	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included	RVC(40) or CTH
3816	Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801	RVC(40) or CTH
3817	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902	RVC(40) or CTH
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	RVC(40) or CTH
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	RVC(40) or CTH
3820	Anti-freezing preparations and prepared de-icing fluids	RVC(40) or CTH
3821	Prepared culture media for development and maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	RVC(40) or CTH
3822	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	RVC(40) or CTH
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:	
3823	3823.11 -industrial monocarboxylic fatty acids; acid oils from refining: stearic acid	RVC(40) or CTSH
3823	3823.12 -industrial monocarboxylic fatty acids; acid oils from refining: oleic acid	RVC(40) or CTSH
3823	3823.13 -industrial monocarboxylic fatty acids; acid oils from refining: tall oil fatty acids	RVC(40) or CTSH

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3823	3823.19 -industrial monocarboxylic fatty acids; acid oils from refining: other	RVC(40) or CTSH
3823	3823.70 -industrial fatty alcohols	RVC(40) or CTSH
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:	
3824	3824.10 -prepared binders for foundry moulds or cores	RVC(40) or CTSH
3824	3824.30 -non-agglomerated metal carbides mixed together or with metallic binders	RVC(40) or CTSH
3824	3824.40 -prepared additives for cements, mortars or concretes	RVC(40) or CTSH
3824	3824.50 -non-refractory mortars and concretes	RVC(40) or CTSH
3824	3824.60 -sorbitol other than that of subheading 2905.44	RVC(40) or CTSH
3824	3824.71 -mixtures containing halogenated derivatives of methane, ethane or propane: containing chlorofluorocarbons (CFCS), whether or not containing hydrochlorofluorocarbons (HCFCS), perfluorocarbons (PFCS) or hydrofluorocarbons (HFCS)	RVC(40) or CTSH
3824	3824.72 -mixtures containing halogenated derivatives of methane, ethane or propane: containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	RVC(40) or CTSH
3824	3824.73 -mixtures containing halogenated derivatives of methane, ethane or propane: containing hybromofluorocarbons (HBFCS)	RVC(40) or CTSH
3824	3824.74 -mixtures containing halogenated derivatives of methane, ethane or propane: containing hydrochlorofluorocarbons (HCFCS), whether or not containing perfluorocarbons (PFCS) or hydrofluorocarbons (HFCS), but not containing chlorofluorocarbons (CFCS)	RVC(40) or CTSH

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3824	3824.75 -mixtures containing halogenated derivatives of methane, ethane or propane: containing carbon tetrachloride	RVC(40) or CTSH
3824	3824.76 -mixtures containing halogenated derivatives of methane, ethane or propane: containing 1,1,1-trichloroethane (methyl chloroform)	RVC(40) or CTSH
3824	3824.77 -mixtures containing halogenated derivatives of methane, ethane or propane: containing bromomethane (methyl bromide) or bromochloromethane	RVC(40) or CTSH
3824	3824.78 -mixtures containing halogenated derivatives of methane, ethane or propane: containing perfluorocarbons (PFCS) or hydrofluorocarbons (HFCS), but not containing chlorofluorocarbons (CFCS) or hydrochlorofluorocarbons (HCFCS)	RVC(40) or CTSH
3824	3824.79 -mixtures containing halogenated derivatives of methane, ethane or propane: other	RVC(40) or CTSH
3824	3824.81 -mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBS), polychlorinated biphenyls (PCBS), polychlorinated terpenyls (PCTS) or tris(2,3-dibromopropyl) phosphate: containing oxirane (ethylene oxide)	RVC(40) or CTSH
3824	3824.82 -mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBS), polychlorinated biphenyls (PCBS), polychlorinated terpenyls (PCTS) or tris(2,3-dibromopropyl) phosphate: containing polychlorinated biphenyls (PCBS), polychlorinated terpenyls (PCTS) or polybrominated biphenyls (PBBS)	RVC(40) or CTSH

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Tariff item	Description of products	Product specific rules
3824 3824.83	-mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBS), polychlorinated biphenyls (PCBS), polychlorinated terpenyls (PCTS) or tris(2,3-dibromopropyl) phosphate: containing tris(2,3-dibromopropyl) phosphate	RVC(40) or CTSH
3824 3824.90	-other	RVC(40) or CTSH
3825	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter	Origin is conferred to goods of this heading that are derived from production or consumption in a party
Chapter 39	Plastics and articles thereof	
3901	Polymers of ethylene, in primary forms	RVC(40) or CTH
3902	Polymers of propylene or of other olefins, in primary forms	RVC(40) or CTH
3903	Polymers of styrene, in primary forms	RVC(40) or CTH
3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms	RVC(40) or CTH
3905	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms	RVC(40) or CTH
3906	Acrylic polymers in primary forms	RVC(40) or CTH
3907	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms	RVC(40) or CTH
3908	Polyamides in primary forms	RVC(40) or CTH
3909	Amino-resins, phenolic resins and polyurethanes, in primary forms	RVC(40) or CTH
3910	Silicones in primary forms	RVC(40) or CTH

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3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms	RVC(40) or CTH
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	RVC(40) or CTH
3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms	RVC(40) or CTH
3914	Ion-exchangers based on polymers of headings 3901 to 3913, in primary forms	RVC(40) or CTH
3915	Waste, parings and scrap, of plastics	Origin is conferred to goods of this heading that are derived from production or consumption in a party
3916	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics	RVC(40) or CTH
3917	Tubes, pipes and hoses, and fittings therefore (for example, joints, elbows, flanges), of plastics	RVC(40) or CTH
3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter	RVC(40) or CTH
3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls	RVC(40) or CTH

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3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	RVC(40) or CTH
3921	Other plates, sheets, film, foil and strip, of plastics	RVC(40) or CTH
3922	Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics	RVC(40) or CTH
3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics	RVC(40) or CTH
3924	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics	RVC(40) or CTH
3925	Builders' ware of plastics, not elsewhere specified or included	RVC(40) or CTH
3926	Other articles of plastics and articles of other materials of headings 3901 to 3914	RVC(40) or CTH
Chapter 40	Rubber and articles thereof	
4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip	WO
4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip	RVC(40) or CTH
4003	Reclaimed rubber in primary forms or in plates, sheets or strip	RVC(40) or CTH
4004	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	Origin is conferred to goods of this subheading that are derived from production or consumption in a party

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4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	RVC(40) or CTH
4006	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber	RVC(40) or CTH
4007	Vulcanised rubber thread and cord	RVC(40) or CTH
4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber	RVC(40) or CTH
4009	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)	RVC(40) or CTH
4010	Conveyor or transmission belts or belting, of vulcanised rubber	RVC(40) or CTH
4011	New pneumatic tyres, of rubber	RVC(40) or CTH
4012	Retreaded or used pneumatic tyres of rubber, solid or cushion tyres, tyre treads and tyre flaps, of rubber	RVC(40) or CTH
4013	Inner tubes, of rubber	RVC(40) or CTH
4014	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber	RVC(40) or CTH
4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber	RVC(40) or CTH
4016	Other articles of vulcanised rubber other than hard rubber	RVC(40) or CTH
4017	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber	RVC(40) or CTH

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Chapter 41	Raw hides and skins (other than furskins) and leather	
4101	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	RVC(40) or CTH
4102	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1(c) to this Chapter	RVC(40) or CTH
4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1(b) or 1(c) to this Chapter	RVC(40) or CTH
4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared:	
4104	4104.11 -in the wet state (including wet-blue): full grains, unsplit; grain splits	RVC(40) or CTH
4104	4104.19 -in the wet state (including wet-blue): other	RVC(40) or CTH
4104	4104.41 -in the dry state (crust): full grains, unsplit; grain splits	RVC(40) or CTSH
4104	4104.49 -in the dry state (crust): other	RVC(40) or CTSH, except from 4104.41
4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared:	
4105	4105.10 -in the wet state (including wet-blue)	RVC(40) or CTH
4105	4105.30 -in the dry state (crust)	RVC(40) or CTSH

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4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared:	
4106	4106.21 -of goats or kids: in the wet state (including wet-blue)	RVC(40) or CTH
4106	4106.22 -of goats or kids: in the dry state (crust)	RVC(40) or CTSH
4106	4106.31 -of swine: in the wet state (including wet-blue)	RVC(40) or CTH
4106	4106.32 -of swine: in the dry state (crust)	RVC(40) or CTSH
4106	4106.40 -of reptiles	RVC(40) or CTH, or no change in tariff classification required, provided that there is a change from the wet state to the dry state
4106	4106.91 -other: in the wet state (including wet-blue)	RVC(40) or CTH
4106	4106.92 -other: in the dry state (crust)	RVC(40) or CTSH
4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114	RVC(40) or CTH
4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114	RVC(40) or CTH
4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114	RVC(40) or CTH
4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather	RVC(40) or CTH

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4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	RVC(40) or CTH
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)	
4201	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	RVC(40) or CTH
4202	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper	RVC(40) or CC
4203	Articles of apparel and clothing accessories, of leather or of composition leather	RVC(40) provided that the goods are cut or knit to shape and assembled in one or more of the parties or CTH
4205	Other articles of leather or of composition leather	RVC(40) or CTH

Tariff item	Description of products	Product specific rules
4206	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	RVC(40) or CTH
Chapter 43		
Furskins and artificial fur; manufactures thereof		
4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103	RVC(40) or CTH
4302	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 4303	RVC(40) or CTH
4303	Articles of apparel, clothing accessories and other articles of furskin:	
4303	4303.10 -articles of apparel and clothing accessories	RVC(40) provided that the goods are cut or knit to shape and assembled in one or more of the parties or CTH
4303	4303.90 -other	RVC(40) or CTH
4304	Artificial fur and articles thereof	RVC(40) or CTH
Chapter 44		
Wood and articles of wood; wood charcoal		
4401	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	RVC(40) or CTH
4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	RVC(40) or CTH
4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	RVC(40) or CTH

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4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chip-wood and the like	RVC(40) or CTH
4405	Wood wool; wood flour	RVC(40) or CTH
4406	Railway or tramway sleepers (cross-ties) of wood	RVC(40) or CTH
4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm	RVC(40) or CTH
4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm	RVC(40) or CTH
4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed	RVC(40) or CTH
4410	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances	RVC(40) or CTH
4411	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances	RVC(40) or CTH
4412	Plywood, veneered panels and similar laminated wood	RVC(40) or CTH
4413	Densified wood, in blocks, plates, strips or profile shapes	RVC(40) or CTH

Tariff item	Description of products	Product specific rules
4414	Wooden frames for paintings, photographs, mirrors or similar objects	RVC(40) or CTH
4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood	RVC(40) or CTH
4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	RVC(40) or CTH
4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	RVC(40) or CTH
4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes	RVC(40) or CTH
4419	Tableware and kitchenware, of wood	RVC(40) or CTH
4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94	RVC(40) or CTH
4421	Other articles of wood	RVC(40) or CTH
Chapter 45	Cork and articles of cork	
4501	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork	RVC(40) or CTH
4502	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	RVC(40) or CTH
4503	Articles of natural cork	RVC(40) or CTH
4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork	RVC(40) or CTH

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Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	
4601	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens)	RVC(40) or CTH
4602	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 4601; articles of loofah	RVC(40) or CTH
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paper-board	
4701	Mechanical wood pulp	RVC(40) or CTH
4702	Chemical wood pulp, dissolving grades	RVC(40) or CTH
4703	Chemical wood pulp, soda or sulphate, other than dissolving grades:	
4703	4703.11 -unbleached: coniferous	RVC(40) or CTH
4703	4703.19 -unbleached: non-coniferous	RVC(40) or CTH
4703	4703.21 -semi-bleached or bleached: coniferous	RVC(40) or CTSH
4703	4703.29 -semi-bleached or bleached: non-coniferous	RVC(40) or CTSH
4704	Chemical wood pulp, sulphite, other than dissolving grades:	
4704	4704.11 -unbleached: coniferous	RVC(40) or CTH
4704	4704.19 -unbleached: non-coniferous	RVC(40) or CTH
4704	4704.21 -semi-bleached or bleached: coniferous	RVC(40) or CTSH
4704	4704.29 -semi-bleached or bleached: non-coniferous	RVC(40) or CTSH
4705	Wood pulp obtained by a combination of mechanical and chemical pulping processes	RVC(40) or CTH

Tariff item	Description of products	Product specific rules
4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material	RVC(40) or CTH
4707	Recovered (waste and scrap) paper or paperboard	RVC(40) or CTH
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	
4801	Newsprint, in rolls or sheets	RVC(40) or CTH
4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803; hand-made paper and paperboard	RVC(40) or CTH
4803	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets	RVC(40) or CTH
4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803	RVC(40) or CTH
4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter	RVC(40) or CTH
4806	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets	RVC(40) or CTH
4807	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	RVC(40) or CTH

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4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803:	
4808	4808.10 -corrugated paper and paperboard, whether or not perforated	RVC(40) or CTH
4808	4808.20 -sack kraft paper, creped or crinkled, whether or not embossed or perforated	RVC(40) or CTH, except from 4804
4808	4808.30 -other kraft paper, creped or crinkled, whether or not embossed or perforated	RVC(40) or CTH, except from 4804
4808	4808.90 -other	RVC(40) or CTH
4809	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets	RVC(40) or CTH
4810	Paper and paperboard, coated on one or both sides with kaolin (china clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size	RVC(40) or CTH
4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, other than goods of the kind described in heading 4803, 4809 or 4810	RVC(40) or CTH
4812	Filter blocks, slabs and plates, of paper pulp	RVC(40) or CTH
4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes	RVC(40) or CTH
4814	Wallpaper and similar wall coverings; window transparencies of paper	RVC(40) or CTH

Tariff item	Description of products	Product specific rules
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	RVC(40) or CTH, except from 4809
4817	Envelopes, letter cards, plain post-cards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	RVC(40) or CTH
4818	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	RVC(40) or CTH
4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like	RVC(40) or CTH
4820	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard	RVC(40) or CTH

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4821	Paper or paperboard labels of all kinds, whether or not printed	RVC(40) or CTH
4822	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)	RVC(40) or CTH
4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres:	
4823	4823.20 -filter paper and paperboard	RVC(40) or CTH, except from 4805.40
4823	4823.40 -rolls, sheets and dials, printed for self-recording apparatus	RVC(40) or CTH
4823	4823.61 -trays, dishes, plates, cups and the like, of paper or paperboard: of bamboo	RVC(40) or CTH
4823	4823.69 -trays, dishes, plates, cups and the like, of paper or paperboard: other	RVC(40) or CTH
4823	4823.70 -moulded or pressed articles of paper pulp	RVC(40) or CTH
4823	4823.90 -other	RVC(40) or CTSH
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	
4901	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets	RVC(40) or CTH
4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material	RVC(40) or CTH
4903	Children's picture, drawing or colouring books	RVC(40) or CTH
4904	Music, printed or in manuscript, whether or not bound or illustrated	RVC(40) or CTH
4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed	RVC(40) or CTH

Tariff item	Description of products	Product specific rules
4906	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing	RVC(40) or CTH
4907	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title	RVC(40) or CTH
4908	Transfers (decalcomanias)	RVC(40) or CTH
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	RVC(40) or CTH
4910	Calendars of any kind, printed, including calendar blocks	RVC(40) or CTH
4911	Other printed matter, including printed pictures and photographs	RVC(40) or CTH
Chapter 50	Silk	
	Chapter note: For the purposes of this Chapter, if a claim for origin is based on dyeing, printing and at least two subsequent finishing processes, washing or drying must not be considered to be finishing processes. An indicative list of finishing processes is provided in clause 8 of the headnote to this schedule.	
5001	Silk-worm cocoons suitable for reeling	CC
5002	Raw silk (not thrown)	CC
5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)	CC
5004	Silk yarn (other than yarn spun from silk waste) not put up for retail sale	RVC(40) or CTH, except from 5002
5005	Yarn spun from silk waste, not put up for retail sale	RVC(40) or CTH

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5006	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut	RVC(40) or CTH, except from 5004 or 5005
5007	Woven fabrics of silk or of silk waste	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric	
5101	Wool, not carded or combed	RVC(40) or CC
5102	Fine or coarse animal hair, not carded or combed	RVC(40) or CC
5103	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock:	
5103	5103.10 -noils of wool or of fine animal hair	RVC(40) or CC
5103	5103.20 -other waste of wool or of fine animal hair	Origin is conferred to goods of this subheading that are derived from production or consumption in a party
5103	5103.30 -waste of coarse animal hair	Origin is conferred to goods of this subheading that are derived from production or consumption in a party
5104	Garnetted stock of wool or of fine or coarse animal hair	RVC(40) or CTH

Tariff item	Description of products	Product specific rules
5105	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments)	RVC(40) or CC
5106	Yarn of carded wool, not put up for retail sale	CTH
5107	Yarn of combed wool, not put up for retail sale	CTH
5108	Yarn of fine animal hair (carded or combed), not put up for retail sale	CTH
5109	Yarn of wool or of fine animal hair, put up for retail sale	CTH, except from 5106 through 5108
5110	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale	CTH
5111	Woven fabrics of carded wool or of carded fine animal hair	CTH
5112	Woven fabrics of combed wool or of combed fine animal hair	CTH
5113	Woven fabrics of coarse animal hair or of horsehair	CTH
Chapter 52	Cotton	
	Chapter note: For the purposes of this Chapter, if a claim for origin is based on dyeing, printing and at least two subsequent finishing processes, washing or drying must not be considered to be finishing processes. An indicative list of finishing processes is provided in clause 8 of the headnote to this schedule.	
5201	Cotton, not carded or combed	RVC(40) or CC
5202	Cotton waste (including yarn waste and garnetted stock):	
5202	5202.10 -yarn waste (including thread waste)	Origin is conferred to goods of this subheading that are derived from production or consumption in a party
5202	5202.91 -other: garnetted stock	RVC(40) or CTH

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Tariff item	Description of products	Product specific rules
5202	5202.99 -other: other	Origin is conferred to goods of this subheading that are derived from production or consumption in a party
5203	Cotton, carded or combed	RVC(40) or CC
5204	Cotton sewing thread, whether or not put up for retail sale	CTH, except from 5205 or 5206
5205	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale	CTH
5206	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale	CTH
5207	Cotton yarn (other than sewing thread) put up for retail sale:	CTH, except from 5205 or 5206
5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² :	
5208	5208.11 -unbleached: plain weave, weighing not more than 100 g/m ²	RVC(40) or CTH
5208	5208.12 -unbleached: plain weave, weighing more than 100 g/m ²	RVC(40) or CTH
5208	5208.13 -unbleached: 3-thread or 4-thread twill, including cross twill	RVC(40) or CTH
5208	5208.19 -unbleached: other fabrics	RVC(40) or CTH
5208	5208.21 -bleached: plain weave, weighing not more than 100 g/m ²	RVC(40) or CTH
5208	5208.22 -bleached: plain weave, weighing more than 100 g/m ²	RVC(40) or CTH
5208	5208.23 -bleached: 3-thread or 4-thread twill, including cross twill	RVC(40) or CTH
5208	5208.29 -bleached: other fabrics	RVC(40) or CTH

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5208 5208.31	-dyed: plain weave, weighing not more than 100 g/m ²	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5208 5208.32	-dyed: plain weave, weighing more than 100 g/m ²	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5208 5208.33	-dyed: 3-thread or 4-thread twill, including cross twill	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable

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5208 5208.39	-dyed: other fabrics	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5208 5208.41	-of yarns of different colours: plain weave, weighing not more than 100 g/m ²	RVC(40) or CTH
5208 5208.42	-of yarns of different colours: plain weave, weighing more than 100 g/m ²	RVC(40) or CTH
5208 5208.43	-of yarns of different colours: 3-thread or 4-thread twill, including cross twill	RVC(40) or CTH
5208 5208.49	-of yarns of different colours: other fabrics	RVC(40) or CTH
5208 5208.51	-printed: plain weave, weighing not more than 100 g/m ²	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable

Tariff item	Description of products	Product specific rules
5208	5208.52 -printed: plain weave, weighing more than 100 g/m ²	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5208	5208.59 -printed: other fabrics	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5209	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² :	
5209	5209.11 -unbleached: plain weave	RVC(40) or CTH
5209	5209.12 -unbleached: 3-thread or 4-thread twill, including cross twill	RVC(40) or CTH
5209	5209.19 -unbleached: other fabrics	RVC(40) or CTH
5209	5209.21 -bleached: plain weave	RVC(40) or CTH
5209	5209.22 -bleached: 3-thread or 4-thread twill, including cross twill	RVC(40) or CTH
5209	5209.29 -bleached: other fabrics	RVC(40) or CTH

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5209 5209.31	-dyed: plain weave	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5209 5209.32	-dyed: 3-thread or 4-thread twill, including cross twill	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5209 5209.39	-dyed: other fabrics	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5209 5209.41	-of yarns of different colours: plain weave	RVC(40) or CTH

Tariff item	Description of products	Product specific rules
5209 5209.42	-of yarns of different colours: denim	RVC(40) or CTH
5209 5209.43	-of yarns of different colours: other fabrics of 3-thread or 4-thread twill, including cross twill	RVC(40) or CTH
5209 5209.49	-of yarns of different colours: other fabrics	RVC(40) or CTH
5209 5209.51	-printed: plain weave	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5209 5209.52	-printed: 3-thread or 4-thread twill, including cross twill	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable

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Tariff item	Description of products	Product specific rules
5209	5209.59 -printed: other fabrics	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5210	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m2:	
5210	5210.11 -unbleached: plain weave	RVC(40) or CTH
5210	5210.19 -unbleached: other fabrics	RVC(40) or CTH
5210	5210.21 -bleached: plain weave	RVC(40) or CTH
5210	5210.29 -bleached: other fabrics	RVC(40) or CTH
5210	5210.31 -dyed: plain weave	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable

Tariff item	Description of products	Product specific rules
5210 5210.32	-dyed: 3-thread or 4-thread twill, including cross twill	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5210 5210.39	-dyed: other fabrics	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5210 5210.41	-of yarns of different colours: plain weave	RVC(40) or CTH
5210 5210.49	-of yarns of different colours: other fabrics	RVC(40) or CTH

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5210 5210.51	-printed: plain weave	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5210 5210.59	-printed: other fabrics	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5211	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² :	
5211 5211.11	-unbleached: plain weave	RVC(40) or CTH
5211 5211.12	-unbleached: 3-thread or 4-thread twill, including cross twill	RVC(40) or CTH
5211 5211.19	-unbleached: other fabrics	RVC(40) or CTH
5211 5211.20	-bleached	RVC(40) or CTH

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5211 5211.31	-dyed: plain weave	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5211 5211.32	-dyed: 3-thread or 4-thread twill, including cross twill	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5211 5211.39	-dyed: other fabrics	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5211 5211.41	-of yarns of different colours: plain weave	RVC(40) or CTH

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5211 5211.42	-of yarns of different colours: denim	RVC(40) or CTH
5211 5211.43	-of yarns of different colours: other fabrics of 3-thread or 4-thread twill, including cross twill	RVC(40) or CTH
5211 5211.49	-of yarns of different colours: other fabrics	RVC(40) or CTH
5211 5211.51	-printed: plain weave	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5211 5211.52	-printed: 3-thread or 4-thread twill, including cross twill	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable

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5211	5211.59 -printed: other fabrics	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5212	Other woven fabrics of cotton:	
5212	5212.11 -weighing not more than 200 g/m ² : unbleached	RVC(40) or CTH
5212	5212.12 -weighing not more than 200 g/m ² : bleached	RVC(40) or CTH
5212	5212.13 -weighing not more than 200 g/m ² : dyed	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5212	5212.14 -weighing not more than 200 g/m ² : of yarns of different colours	RVC(40) or CTH

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5212 5212.15	-weighing not more than 200 g/m ² : printed	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5212 5212.21	-weighing more than 200 g/m ² : unbleached	RVC(40) or CTH
5212 5212.22	-weighing more than 200 g/m ² : bleached	RVC(40) or CTH
5212 5212.23	-weighing more than 200 g/m ² : dyed	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5212 5212.24	-weighing more than 200 g/m ² : of yarns of different colours	RVC(40) or CTH

Tariff item	Description of products	Product specific rules
5212 5212.25	-weighing more than 200 g/m ² : printed	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	
	Chapter note: For the purposes of this Chapter, if a claim for origin is based on dyeing, printing and at least two subsequent finishing processes, washing or drying must not be considered to be finishing processes. An indicative list of finishing processes is provided in clause 8 of the headnote to this schedule.	
5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock):	
5301 5301.10	-flax, raw or retted	RVC(40) or CC
5301 5301.21	-flax, broken, scutched, hackled or otherwise processed, but not spun: broken or scutched	RVC(40) or CC
5301 5301.29	-flax, broken, scutched, hackled or otherwise processed, but not spun: other	RVC(40) or CC
5301 5301.30	-flax tow and waste	Origin is conferred to goods of this subheading that are derived from production or consumption in a party
5302	True hemp (<i>cannabis sativa</i> L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock):	

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5302	5302.10 -true hemp, raw or retted	RVC(40) or CC
5302	5302.90 -other	Origin is conferred to goods of this subheading that are derived from production or consumption in a party
5303	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock):	
5303	5303.10 -jute and other textile bast fibres, raw or retted	RVC(40) or CC
5303	5303.90 -other	Origin is conferred to goods of this subheading that are derived from production or consumption in a party
5305	Coconut, abaca (manila hemp or <i>musa textilis nee</i>), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock)	RVC(40) or CC
5306	Flax yarn	CTH
5307	Yarn of jute or of other textile bast fibres of heading 5303	CTH
5308	Yarn of other vegetable textile fibres; paper yarn	CTH
5309	Woven fabrics of flax:	
5309	5309.11 -containing 85% or more by weight of flax: unbleached or bleached	RVC(40) or CTH

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5309	5309.19 -containing 85% or more by weight of flax: other	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5309	5309.21 -containing less than 85% by weight of flax: unbleached or bleached	RVC(40) or CTH
5309	5309.29 -containing less than 85% by weight of flax: other	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5310	Woven fabrics of jute or of other textile bast fibres of heading 5303:	
5310	5310.10 -unbleached	RV C(40) or CTH

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5310 5310.90	-other	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
Chapter 54	Man-made filaments; strip and the like of man-made textile materials	
	Chapter note: For the purposes of this Chapter, if a claim for origin is based on dyeing, printing and at least two subsequent finishing processes, washing or drying must not be considered to be finishing processes. An indicative list of finishing processes is provided in clause 8 of the headnote to this schedule.	
5401	Sewing thread of man-made filaments, whether or not put up for retail sale	CC
5402	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex:	

Tariff item	Description of products	Product specific rules
5402 5402.11	-high tenacity yarn of nylon or other polyamides: of aramids	CC
5402 5402.19	-high tenacity yarn of nylon or other polyamides: other	CC
5402 5402.20	-high tenacity yarn of polyesters	CC
5402 5402.31	-textured yarn: of nylon or other polyamides, measuring per single yarn not more than 50 decitex	CC
5402 5402.32	-textured yarn: of nylon or other polyamides, measuring per single yarn more than 50 decitex	CC
5402 5402.33	-textured yarn: of polyesters	CC
5402 5402.34	-textured yarn: of polypropylene	CC
5402 5402.39	-textured yarn: other	CC
5402 5402.44	-other yarn, single, untwisted or with a twist not exceeding 50 turns per metre: elastomeric	RVC(40) or CC
5402 5402.45	-other yarn, single, untwisted or with a twist not exceeding 50 turns per metre: other, of nylon or other polyamides	CC
5402 5402.46	-other yarn, single, untwisted or with a twist not exceeding 50 turns per metre: other, of polyesters, partially oriented	CC
5402 5402.47	-other yarn, single, untwisted or with a twist not exceeding 50 turns per metre: other, of polyesters	CC
5402 5402.48	-other yarn, single, untwisted or with a twist not exceeding 50 turns per metre: other, of polypropylene	CC
5402 5402.49	-other yarn, single, untwisted or with a twist not exceeding 50 turns per metre: other	CC
5402 5402.51	-other yarn, single, with a twist exceeding 50 turns per metre: of nylon or other polyamides	CC
5402 5402.59	-other yarn, single, with a twist exceeding 50 turns per metre: other	CC
5402 5402.61	-other yarn, multiple (folded) or cabled: of nylon or other polyamides	CC

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Tariff item	Description of products	Product specific rules
5402	5402.62 -other yarn, multiple (folded) or cabled: of polyesters	CC
5402	5402.69 -other yarn, multiple (folded) or cabled: other	CC
5403	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex	CC
5404	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm:	
5404	5404.11 -monofilament: elastomeric	RVC(40) or CC
5404	5404.12 -monofilament: other, of polypropylene	CC
5404	5404.19 -monofilament: other	CC
5404	5404.90 -other	CC
5405	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
5406	Man-made filament yarn (other than sewing thread), put up for retail sale	CC
5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404:	

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5407 5407.10	-woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5407 5407.20	-woven fabrics obtained from strip or the like	CTH
5407 5407.30	-fabrics specified in Note 9 to Section XI	CTH
5407 5407.41	-other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides: unbleached or bleached	RVC(40) or CTH
5407 5407.42	-other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides: dyed	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5407 5407.43	-other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides: of yarns of different colours	RVC(40) or CTH

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Tariff item	Description of products	Product specific rules
5407 5407.44	-other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides: printed	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5407 5407.51	-other woven fabrics, containing 85% or more by weight of textured polyester filaments: unbleached or bleached	RVC(40) or CTH
5407 5407.52	-other woven fabrics, containing 85% or more by weight of textured polyester filaments: dyed	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5407 5407.53	-other woven fabrics, containing 85% or more by weight of textured polyester filaments: of yarns of different colours	RVC(40) or CTH

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Tariff item	Description of products	Product specific rules
5407 5407.54	-other woven fabrics, containing 85% or more by weight of textured polyester filaments: printed	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5407 5407.61	-other woven fabrics, containing 85% or more by weight of polyester filaments: containing 85% or more by weight of non-textured polyester filaments	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5407 5407.69	-other woven fabrics, containing 85% or more by weight of polyester filaments: other	CTH
5407 5407.71	-other woven fabrics, containing 85% or more by weight of synthetic filaments: unbleached or bleached	RVC(40) or CTH

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Tariff item	Description of products	Product specific rules
5407 5407.72	-other woven fabrics, containing 85% or more by weight of synthetic filaments: dyed	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5407 5407.73	-other woven fabrics, containing 85% or more by weight of synthetic filaments: of yarns of different colours	RVC(40) or CTH
5407 5407.74	-other woven fabrics, containing 85% or more by weight of synthetic filaments: printed	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5407 5407.81	-other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton: unbleached or bleached	RVC(40) or CTH

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Tariff item	Description of products	Product specific rules
5407 5407.82	-other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton: dyed	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5407 5407.83	-other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton: of yarns of different colours	RVC(40) or CTH
5407 5407.84	-other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton: printed	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5407 5407.91	-other woven fabrics: unbleached or bleached	RVC(40) or CTH

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Tariff item	Description of products	Product specific rules
5407	5407.92 -other woven fabrics: dyed	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5407	5407.93 -other woven fabrics: of yarns of different colours	RVC(40) or CTH
5407	5407.94 -other woven fabrics: printed	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405:	

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5408 5408.10	-woven fabrics obtained from high tenacity yarn of viscose rayon	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5408 5408.21	-other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like: unbleached or bleached	RVC(40) or CTH
5408 5408.22	-other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like: dyed	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5408 5408.23	-other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like: of yarns of different colours	RVC(40) or CTH

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Tariff item	Description of products	Product specific rules
5408 5408.24	-other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like: printed	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5408 5408.31	-other woven fabrics: unbleached or bleached	RVC(40) or CTH
5408 5408.32	-other woven fabrics: dyed	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5408 5408.33	-other woven fabrics: of yarns of different colours	RVC(40) or CTH

Tariff item	Description of products	Product specific rules
5408 5408.34	-other woven fabrics: printed	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
Chapter 55	Man-made staple fibres	
	Chapter note: For the purposes of this Chapter, if a claim for origin is based on dyeing, printing and at least two subsequent finishing processes, washing or drying must not be considered to be finishing processes. An indicative list of finishing processes is provided in clause 8 of the headnote to this schedule.	
5501	Synthetic filament tow	RVC(40) or CC
5502	Artificial filament tow	RVC(40) or CC
5503	Synthetic staple fibres, not carded, combed or otherwise processed for spinning	RVC(40) or CC
5504	Artificial staple fibres, not carded, combed or otherwise processed for spinning	RVC(40) or CC
5505	Waste (including noils, yarn waste and garnetted stock) of man-made fibres	RVC(40) or CTH
5506	Synthetic staple fibres, carded, combed or otherwise processed for spinning	RVC(40) or CC
5507	Artificial staple fibres, carded, combed or otherwise processed for spinning	RVC(40) or CC
5508	Sewing thread of man-made staple fibres, whether or not put up for retail sale	CTH

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5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale	CTH
5510	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale	CTH
5511	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale	CTH, except from 5509 or 5510
5512	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres:	
5512	5512.11 -containing 85% or more by weight of polyester staple fibres: unbleached or bleached	RVC(40) or CTH
5512	5512.19 -containing 85% or more by weight of polyester staple fibres: other	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5512	5512.21 -containing 85% or more by weight of acrylic or modacrylic staple fibres: unbleached or bleached	RVC(40) or CTH

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5512	5512.29 -containing 85% or more by weight of acrylic or modacrylic staple fibres: other	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5512	5512.91 -other: unbleached or bleached	RVC(40) or CTH
5512	5512.99 -other: other	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5513	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² :	
5513	5513.11 -unbleached or bleached: of polyester staple fibres, plain weave	RVC(40) or CTH
5513	5513.12 -unbleached or bleached: 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	RVC(40) or CTH
5513	5513.13 -unbleached or bleached: other woven fabrics of polyester staple fibres	RVC(40) or CTH
5513	5513.19 -unbleached or bleached: other woven fabrics	RVC(40) or CTH

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5513 5513.21	-dyed: of polyester staple fibres, plain weave	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5513 5513.23	-dyed: other woven fabrics of polyester staple fibres	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5513 5513.29	-dyed: other woven fabrics	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5513 5513.31	-of yarns of different colours: of polyester staple fibres, plain weave	RVC(40) or CTH

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5513	5513.39	-of yarns of different colours: other woven fabrics	RVC(40) or CTH
5513	5513.41	-printed: of polyester staple fibres, plain weave	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5513	5513.49	-printed: other woven fabrics	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5514		Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² :	
5514	5514.11	-unbleached or bleached: of polyester staple fibres, plain weave	RVC(40) or CTH
5514	5514.12	-unbleached or bleached: 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	RVC(40) or CTH
5514	5514.19	-unbleached or bleached: other woven fabrics	RVC(40) or CTH

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5514 5514.21	-dyed: of polyester staple fibres, plain weave	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5514 5514.22	-dyed: 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5514 5514.23	-dyed: other woven fabrics of polyester staple fibres	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable

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5514	5514.29 -dyed: other woven fabrics	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5514	5514.30 -of yarns of different colours	RVC(40) or CTH
5514	5514.41 -printed: of polyester staple fibres, plain weave	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5514	5514.42 -printed: 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable

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5514 5514.43	-printed: other woven fabrics of polyester staple fibres	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5514 5514.49	-printed: other woven fabrics	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5515	Other woven fabrics of synthetic staple fibres:	
5515 5515.11	-of polyester staple fibres: mixed mainly or solely with viscose rayon staple fibres	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable

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5515 5515.12	-of polyester staple fibres: mixed mainly or solely with man-made filaments	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5515 5515.13	-of polyester staple fibres: mixed mainly or solely with wool or fine animal hair	CTH
5515 5515.19	-of polyester staple fibres: other	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5515 5515.21	-of acrylic or modacrylic staple fibres: mixed mainly or solely with man-made filaments	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the par-

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5515	5515.22 -of acrylic or modacrylic staple fibres: mixed mainly or solely with wool or fine animal hair	ties to render it directly usable CTH
5515	5515.29 -of acrylic or modacrylic staple fibres: other	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5515	5515.91 -other woven fabrics: mixed mainly or solely with man-made filaments	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable

Tariff item	Description of products	Product specific rules
5515	5515.99 -other woven fabrics: other	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5516	Woven fabrics of artificial staple fibres:	
5516	5516.11 -containing 85% or more by weight of artificial staple fibres: unbleached or bleached	RVC(40) or CTH
5516	5516.12 -containing 85% or more by weight of artificial staple fibres: dyed	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5516	5516.13 -containing 85% or more by weight of artificial staple fibres: of yarns of different colours	RVC(40) or CTH

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5516 5516.14	-containing 85% or more by weight of artificial staple fibres: printed	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5516 5516.21	-containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments: unbleached or bleached	RVC(40) or CTH
5516 5516.22	-containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments: dyed	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5516 5516.23	-containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments: of yarns of different colours	RVC(40) or CTH

Tariff item	Description of products	Product specific rules
5516 5516.24	-containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments: printed	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5516 5516.31	-containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair: unbleached or bleached	RVC(40) or CTH
5516 5516.32	-containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair: dyed	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5516 5516.33	-containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair: of yarns of different colours	RVC(40) or CTH

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5516 5516.34	-containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair: printed	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5516 5516.41	-containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton: unbleached or bleached	RVC(40) or CTH
5516 5516.42	-containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton: dyed	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5516 5516.43	-containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton: of yarns of different colours	RVC(40) or CTH

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Tariff item	Description of products	Product specific rules
5516	5516.44 -containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton: printed	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5516	5516.91 -other: unbleached or bleached	RVC(40) or CTH
5516	5516.92 -other: dyed	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5516	5516.93 -other: of yarns of different colours	RVC(40) or CTH
5516	5516.94 -other: printed	CTH or A change from fabric that is constructed but not further prepared or finished, provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the par-

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Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof	
5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps	CC
5602	Felt, whether or not impregnated, coated, covered or laminated	CC
5603	Nonwovens, whether or not impregnated, coated, covered or laminated	CC
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics	RVC(40) or CC
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	CC
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	CC
5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics:	
5607	5607.21 -of sisal or other textile fibres of the genus agave: binder or baler twine	CC
5607	5607.29 -of sisal or other textile fibres of the genus agave: other	CC
5607	5607.41 -of polyethylene or polypropylene: binder or baler twine	CC
5607	5607.49 -of polyethylene or polypropylene: other	RVC(40) or CC

Tariff item	Description of products	Product specific rules
5607 5607.50	-of other synthetic fibres	RVC(40) or CC
5607 5607.90	-other	RVC(40) or CC
5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials	RVC(40) or CTH
5609	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included	RVC(40) or CTH
Chapter 57	Carpets and other textile floor coverings	
5701	Carpets and other textile floor coverings, knotted, whether or not made up	CC
5702	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including 'kelem', 'schumacks', 'karamanie' and similar hand-woven rugs	CC
5703	Carpets and other textile floor coverings, tufted, whether or not made up	CC
5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up	CC, except from 5602
5705	Other carpets and other textile floor coverings, whether or not made up	CC
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	
	Chapter note: For the purposes of this Chapter, if a claim for origin is based on dyeing, printing and at least two subsequent finishing processes, washing or drying must not be considered to be finishing processes. An indicative list of finishing processes is provided in clause 8 of the headnote to this schedule.	
5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806:	
5801 5801.10	-of wool or fine animal hair	CC

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5801 5801.21	-of cotton: uncut weft pile fabrics	CC or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5801 5801.22	-of cotton: cut corduroy	CC or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5801 5801.23	-of cotton: other weft pile fabrics	CC or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable

Tariff item	Description of products	Product specific rules
5801 5801.24	-of cotton: warp pile fabrics, epingle (uncut)	CC or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5801 5801.25	-of cotton: warp pile fabrics, cut	CC or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5801 5801.26	-of cotton: chenille fabrics	CC or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable

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5801 5801.31	-of man-made fibres: uncut weft pile fabrics	CC or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5801 5801.32	-of man-made fibres: cut corduroy	CC or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5801 5801.33	-of man-made fibres: other weft pile fabrics	CC or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable

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5801	5801.34 -of man-made fibres: warp pile fabrics, epingle (uncut)	CC or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5801	5801.35 -of man-made fibres: warp pile fabrics, cut	CC or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5801	5801.36 -of man-made fibres: chenille fabrics	CC or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable

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5801	5801.90 -of other textile materials	CC or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703:	
5802	5802.11 -terry towelling and similar woven terry fabrics, of cotton: unbleached	CC
5802	5802.19 -terry towelling and similar woven terry fabrics, of cotton: other	CC or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable

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5802	5802.20 -terry towelling and similar woven terry fabrics, of other textile materials	CC or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the parties to render it directly usable
5802	5802.30 -tufted textile fabrics	CC
5803	Gauze, other than narrow fabrics of heading 5806	CC
5804	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 6002 to 6006	CC
5805	Hand-woven tapestries of the types gobelins, flanders, aubusson, beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	CC
5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	CC
5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered	CC
5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles	CC

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5809	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included	CC
5810	Embroidery in the piece, in strips or in motifs	CTH
5811	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810	CTH
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	CC
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	CC
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902:	
5903	5903.10 -with poly(vinyl chloride)	CC
5903	5903.20 -with polyurethane	CC
5903	5903.90 -other	RVC(40) or CC
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	CC
5905	Textile wall coverings	CC
5906	Rubberised textile fabrics, other than those of heading 5902:	
5906	5906.10 -adhesive tape of a width not exceeding 20 cm	RVC(40) or CC

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5906 5906.91	-other: knitted or crocheted	CC
5906 5906.99	-other: other	CC
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	CC
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated	CC
5909	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials	CC
5910	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	RVC(40) or CC
5911	Textile products and articles, for technical uses, specified in Note 7 to this Chapter:	
5911 5911.10	-textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	CC
5911 5911.20	-bolting cloth, whether or not made up	CC
5911 5911.31	-textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement): weighing less than 650 g/m ²	CC

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5911 5911.32	-textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement): weighing 650 g/m ² or more	CC
5911 5911.40	-straining cloth of a kind used in oil presses or the like, including that of human hair	CC
5911 5911.90	-other	RVC(40) or CC
Chapter 60	Knitted or crocheted fabrics	
6001	Pile fabrics, including 'long pile' fabrics and terry fabrics, knitted or crocheted	CC
6002	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 6001	CC
6003	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 6001 or 6002	CC
6004	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 6001	CC
6005	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 6001 to 6004	CC
6006	Other knitted or crocheted fabrics	CC
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	
6101	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 6103	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC

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6102	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 6104	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted:	
6103	6103.10 -suits	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6103	6103.22 -ensembles: of cotton	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6103	6103.23 -ensembles: of synthetic fibres	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6103	6103.29 -ensembles: of other textile materials	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC

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6103 6103.31	-jackets and blazers: of wool or fine animal hair	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6103 6103.32	-jackets and blazers: of cotton	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6103 6103.33	-jackets and blazers: of synthetic fibres	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6103 6103.39	-jackets and blazers: of other textile materials	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6103 6103.41	-trousers, bib and brace overalls, breeches and shorts: of wool or fine animal hair	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6103 6103.42	-trousers, bib and brace overalls, breeches and shorts: of cotton	RVC(40) or CC
6103 6103.43	-trousers, bib and brace overalls, breeches and shorts: of synthetic fibres	RVC(40) or CC

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6103	6103.49 -trousers, bib and brace overalls, breeches and shorts: of other textile materials	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6104	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted:	
6104	6104.13 -suits: of synthetic fibres	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6104	6104.19 -suits: of other textile materials	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6104	6104.22 -ensembles: of cotton	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6104	6104.23 -ensembles: of synthetic fibres	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC

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6104	6104.29 -ensembles: of other textile materials	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6104	6104.31 -jackets and blazers: of wool or fine animal hair	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6104	6104.32 -jackets and blazers: of cotton	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6104	6104.33 -jackets and blazers: of synthetic fibres	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6104	6104.39 -jackets and blazers: of other textile materials	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6104	6104.41 -dresses: of wool or fine animal hair	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6104	6104.42 -dresses: of cotton	RVC(40) or CC

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6104 6104.43	-dresses: of synthetic fibres	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6104 6104.44	-dresses: of artificial fibres	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6104 6104.49	-dresses: of other textile materials	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6104 6104.51	-skirts and divided skirts: of wool or fine animal hair	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6104 6104.52	-skirts and divided skirts: of cotton	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6104 6104.53	-skirts and divided skirts: of synthetic fibres	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC

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6104 6104.59	-skirts and divided skirts: of other textile materials	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6104 6104.61	-trousers, bib and brace overalls, breeches and shorts: of wool or fine animal hair	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6104 6104.62	-trousers, bib and brace overalls, breeches and shorts: of cotton	RVC(40) or CC
6104 6104.63	-trousers, bib and brace overalls, breeches and shorts: of synthetic fibres	RVC(40) or CC
6104 6104.69	-trousers, bib and brace overalls, breeches and shorts: of other textile materials	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6105	Men's or boys' shirts, knitted or crocheted:	
6105 6105.10	-of cotton	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6105 6105.20	-of man-made fibres	RVC(40) or CC
6105 6105.90	-of other textile materials	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6106	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted:	

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6106	6106.10	-of cotton	RVC(40) or CC
6106	6106.20	-of man-made fibres	RVC(40) or CC
6106	6106.90	-of other textile materials	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6107	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC	
6108	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC	
6109	T-shirts, singlets and other vests, knitted or crocheted	RVC(40) or CC	
6110	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted:		
6110	6110.11	-of wool or fine animal hair: of wool	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6110	6110.12	-of wool or fine animal hair: of kashmir (cashmere) goats	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC

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Tariff item	Description of products	Product specific rules
6110	6110.19 -of wool or fine animal hair: other	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6110	6110.20 -of cotton	RVC(40) or CC
6110	6110.30 -of man-made fibres	RVC(40) or CC
6110	6110.90 -of other textile materials	RVC(40) or CC
6111	Babies' garments and clothing accessories, knitted or crocheted	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6112	Track suits, ski suits and swimwear, knitted or crocheted	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6113	Garments, made up of knitted or crocheted fabrics of heading 5903, 5906 or 5907	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6114	Other garments, knitted or crocheted:	
6114	6114.20 -of cotton	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6114	6114.30 -of man-made fibres	RVC(40) or CC

Tariff item	Description of products	Product specific rules
6114 6114.90	-of other textile materials	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6115	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6116	Gloves, mittens and mitts, knitted or crocheted	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6117	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	
6201	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 6203	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6202	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 6204	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC

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Tariff item	Description of products	Product specific rules
6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear)	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear):	
6204	6204.11 -suits: of wool or fine animal hair	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6204	6204.12 -suits: of cotton	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6204	6204.13 -suits: of synthetic fibres	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6204	6204.19 -suits: of other textile materials	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC

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Tariff item	Description of products	Product specific rules
6204 6204.21	-ensembles: of wool or fine animal hair	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6204 6204.22	-ensembles: of cotton	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6204 6204.23	-ensembles: of synthetic fibres	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6204 6204.29	-ensembles: of other textile materials	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6204 6204.31	-jackets and blazers: of wool or fine animal hair	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6204 6204.32	-jackets and blazers: of cotton	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC

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Tariff item	Description of products	Product specific rules
6204 6204.33	-jackets and blazers: of synthetic fibres	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6204 6204.39	-jackets and blazers: of other textile materials	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6204 6204.41	-dresses: of wool or fine animal hair	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6204 6204.42	-dresses: of cotton	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6204 6204.43	-dresses: of synthetic fibres	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6204 6204.44	-dresses: of artificial fibres	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC

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Tariff item	Description of products	Product specific rules
6204 6204.49	-dresses: of other textile materials	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6204 6204.51	-skirts and divided skirts: of wool or fine animal hair	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6204 6204.52	-skirts and divided skirts: of cotton	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6204 6204.53	-skirts and divided skirts: of synthetic fibres	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6204 6204.59	-skirts and divided skirts: of other textile materials	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6204 6204.61	-trousers, bib and brace overalls, breeches and shorts: of wool or fine animal hair	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6204 6204.62	-trousers, bib and brace overalls, breeches and shorts: of cotton	RVC(40) or CC

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6204	6204.63 -trousers, bib and brace overalls, breeches and shorts: of synthetic fibres	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6204	6204.69 -trousers, bib and brace overalls, breeches and shorts: of other textile materials	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6205	Men's or boys' shirts:	
6205	6205.20 -of cotton	RVC(40) or CC
6205	6205.30 -of man-made fibres	RVC(40) or CC
6205	6205.90 -of other textile materials	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6206	Women's or girls' blouses, shirts and shirt-blouses:	
6206	6206.10 -of silk or silk waste	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6206	6206.20 -of wool or fine animal hair	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6206	6206.30 -of cotton	RVC(40) or CC

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6206	6206.40 -of man-made fibres	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6206	6206.90 -of other textile materials	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6207	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6208	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6209	Babies' garments and clothing accessories	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6210	Garments, made up of fabrics of heading 5602, 5603, 5903, 5906 or 5907:	
6210	6210.10 -of fabrics of heading 5602 or 5603	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC

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Tariff item	Description of products	Product specific rules
6210 6210.20	-other garments, of the type described in subheadings 6201.11 to 6201.19	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6210 6210.30	-other garments, of the type described in subheadings 6202.11 to 6202.19	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6210 6210.40	-other men's or boys' garments	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6210 6210.50	-other women's or girls' garments	RVC(40) or CC
6211	Track suits, ski suits and swimwear; other garments:	
6211 6211.11	-swimwear: men's or boys'	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6211 6211.12	-swimwear: women's or girls'	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6211 6211.20	-ski suits	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC

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Tariff item	Description of products	Product specific rules
6211 6211.32	-other garments, men's or boys': of cotton	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6211 6211.33	-other garments, men's or boys': of man-made fibres	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6211 6211.39	-other garments, men's or boys': of other textile materials	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6211 6211.41	-other garments, women's or girls': of wool or fine animal hair	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6211 6211.42	-other garments, women's or girls': of cotton	RVC(40) or CC
6211 6211.43	-other garments, women's or girls': of man-made fibres	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6211 6211.49	-other garments, women's or girls': of other textile materials	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC

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6212	Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6213	Handkerchiefs	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6214	Shawls, scarves, mufflers, mantillas, veils and the like	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6215	Ties, bow ties and cravats	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6216	Gloves, mittens and mitts	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC

Tariff item	Description of products	Product specific rules
Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags	
6301	Blankets and travelling rugs	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the parties
6302	Bed linen, table linen, toilet linen and kitchen linen	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the parties
6303	Curtains (including drapes) and interior blinds; curtain or bed valances	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the parties
6304	Other furnishing articles, excluding those of heading 9404	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the parties

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Tariff item	Description of products	Product specific rules
6305	Sacks and bags, of a kind used for the packing of goods	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the parties
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:	
6306	6306.12 -tarpaulins, awnings and sunblinds: of synthetic fibres	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6306	6306.19 -tarpaulins, awnings and sunblinds: of other textile materials	RVC(40) provided that the goods are cut or knit to shape and assembled in the territory of one or more of the parties or CC
6306	6306.22 -tents: of synthetic fibres	CC
6306	6306.29 -tents: of other textile materials	CC
6306	6306.30 -sails	CC
6306	6306.40 -pneumatic mattresses	CC
6306	6306.91 -other: of cotton	CC
6306	6306.99 -other: of other textile materials	CC
6307	Other made up articles, including dress patterns:	

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Tariff item	Description of products	Product specific rules
6307 6307.10	-floor-cloths, dish-cloths, dusters and similar cleaning cloths	CC, except from 5111 through 5113, 5208 through 5212, 5309 through 5311, 5407, 5408, 5512 through 5516, 5603, 5801, 5802, 5806, 5903 or 6001 through 6006
6307 6307.20	-life-jackets and life-belts	RVC(40) or CC, provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of a party
6307 6307.90	-other	RVC(40) or CC, provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of a party
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	CTH
6309	Worn clothing and other worn articles	Origin is conferred to goods of this heading that are derived from production or consumption in a party

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Tariff item	Description of products	Product specific rules
6310	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials	Origin is conferred to goods of this heading that are derived from production or consumption in a party
Chapter 64	Footwear, gaiters and the like; parts of such articles	
6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes	RVC(40) or CTH
6402	Other footwear with outer soles and uppers of rubber or plastics	RVC(40) or CTH
6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather	RVC(40) or CTH
6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials	RVC(40) or CTH
6405	Other footwear	RVC(40) or CTH
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	RVC(40) or CC
Chapter 65	Headgear and parts thereof	
6501	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	RVC(40) or CC
6502	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed	RVC(40) or CC

Tariff item	Description of products	Product specific rules
6504	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	RVC(40) or CTH
6505	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:	
6505	6505.10 -hair-nets	RVC(40) or CC
6505	6505.90 -other	RVC(40) or CTH
6506	Other headgear, whether or not lined or trimmed	RVC(40) or CTH
6507	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	RVC(40) or CC
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof	
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	RVC(40) or CTH
6602	Walking-sticks, seat-sticks, whips, riding-crops, and the like	RVC(40) or CTH
6603	Parts, trimmings and accessories of articles of heading 6601 or 6602	RVC(40) or CC
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	
6701	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and worked quills and scapes)	RVC(40) or CTH
6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit	RVC(40) or CC

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6703	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like	RVC(40) or CC
6704	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included	RVC(40) or CTH
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	
6801	Setts, curbstones and flagstones, of natural stone (except slate)	RVC(40) or CTH
6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate)	RVC(40) or CTH
6803	Worked slate and articles of slate or of agglomerated slate	RVC(40) or CTH
6804	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials	RVC(40) or CTH
6805	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up	RVC(40) or CTH

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6806	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 6811 or 6812 or of Chapter 69	RVC(40) or CTH
6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)	RVC(40) or CTH
6808	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders	RVC(40) or CTH
6809	Articles of plaster or of compositions based on plaster	RVC(40) or CTH
6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced	RVC(40) or CTH
6811	Articles of asbestos-cement, of cellulose fibre-cement or the like	RVC(40) or CTH
6812	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813	RVC(40) or CTH
6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials	RVC(40) or CTH

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6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials	RVC(40) or CTH
6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included	RVC(40) or CTH
Chapter 69	Ceramic products	
6901	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	RVC(40) or CTH
6902	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths	RVC(40) or CTH
6903	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths	RVC(40) or CTH
6904	Ceramic building bricks, flooring blocks, support or filler tiles and the like	RVC(40) or CTH
6905	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods	RVC(40) or CTH
6906	Ceramic pipes, conduits, guttering and pipe fittings	RVC(40) or CTH
6907	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing	RVC(40) or CTH
6908	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing	RVC(40) or CC

Tariff item	Description of products	Product specific rules
6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods	RVC(40) or CTH
6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures	RVC(40) or CTH
6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china	RVC(40) or CTH
6912	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	RVC(40) or CTH
6913	Statuettes and other ornamental ceramic articles	RVC(40) or CTH
6914	Other ceramic articles	RVC(40) or CTH
Chapter 70	Glass and glassware	
7001	Cullet and other waste and scrap of glass; glass in the mass	RVC(40) or CTH
7002	Glass in balls (other than microspheres of heading 7018), rods or tubes, unworked	RVC(40) or CTH
7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	RVC(40) or CTH
7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	RVC(40) or CTH
7005	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	RVC(40) or CTH

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7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	RVC(40) or CTH
7007	Safety glass, consisting of toughened (tempered) or laminated glass	RVC(40) or CTH
7008	Multiple-walled insulating units of glass	RVC(40) or CTH
7009	Glass mirrors, whether or not framed, including rear-view mirrors	RVC(40) or CTH
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	RVC(40) or CTH
7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like	RVC(40) or CTH
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	RVC(40) or CTH
7014	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked	RVC(40) or CTH
7015	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses	RVC(40) or CTH

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7016	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms	RVC(40) or CTH
7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated	RVC(40) or CTH
7018	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter	RVC(40) or CTH
7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)	RVC(40) or CTH
7020	Other articles of glass	RVC(40) or CTH
Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin	
7101	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport:	
7101	7101.10 -natural pearls	WO
7101	7101.21 -cultured pearls: unworked	WO
7201	7101.22 -cultured pearls: worked	RVC(40)
7102	Diamonds, whether or not worked, but not mounted or set:	
7102	7102.10 -unsorted	RVC(40) or CC

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7102	7102.21 -industrial: unworked or simply sawn, cleaved or bruted	RVC(40) or CC
7102	7102.29 -industrial: other	RVC(40) or CTSH
7102	7102.31 -non-industrial: unworked or simply sawn, cleaved or bruted	RVC(40) or CC
7102	7102.39 -non-industrial: other	RVC(40) or CTSH
7103	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport:	
7103	7103.10 -unworked or simply sawn or roughly shaped	RVC(40) or CC
7103	7103.91 -otherwise worked: rubies, sapphires and emeralds	RVC(40) or CTSH
7103	7103.99 -otherwise worked: other	RVC(40) or CTSH
7104	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport:	
7104	7104.10 -piezo-electric quartz	RVC(40) or CTH
7104	7104.20 -other, unworked or simply sawn or roughly shaped	RVC(40) or CTH
7104	7104.90 -other	RVC(40) or CTSH
7105	Dust and powder of natural or synthetic precious or semi-precious stones	RVC(40) or CTH
7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form	RVC(40) or CC
7107	Base metals clad with silver, not further worked than semi-manufactured	RVC(40) or CC
7108	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form:	

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7108	7108.11 -non-monetary: powder	RVC(40) or CC
7108	7108.12 -non-monetary: other unwrought forms	RVC(40) or CC
7108	7108.13 -non-monetary: other semi-manufactured forms	RVC(40) or CTSH
7108	7108.20 -monetary	RVC(40) or CC
7109	Base metals or silver, clad with gold, not further worked than semi-manufactured	RVC(40) or CC
7110	Platinum, unwrought or in semi-manufactured forms, or in powder form	RVC(40) or CC
7111	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	RVC(40) or CC
7112	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal	Origin is conferred to goods of this heading that are derived from production or consumption in a party
7113	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal	RVC(40) or CTH
7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal	RVC(40) or CTH
7115	Other articles of precious metal or of metal clad with precious metal	RVC(40) or CTH
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	RVC(40) or CTH
7117	Imitation jewellery	RVC(40) or CTH
7118	Coin	RVC(40) or CTH
Chapter 72	Iron and steel	
7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms	RVC(40) or CC
7202	Ferro-alloys	RVC(40) or CTH

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7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms	RVC(40) or CC
7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel	Origin is conferred to goods of this heading that are derived from production or consumption in a party
7205	Granules and powders, of pig iron, spiegeleisen, iron or steel	RVC(40) or CTH
7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203)	RVC(40) or CTH
7207	Semi-finished products of iron or non-alloy steel	RVC(40) or CC
7208	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated	RVC(40) or CC
7209	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated	RVC(40) or CTH, except from 7208 or 7211
7210	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated	RVC(40) or CTH, except from 7208, 7209 or 7211
7211	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated	RVC(40) or CC
7212	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated	RVC(40) or CTH, except from 7208 through 7211
7213	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel	RVC(40) or CC

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7214	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling	RVC(40) or CC
7215	Other bars and rods of iron or non-alloy steel	RVC(40) or CC
7216	Angles, shapes and sections of iron or non-alloy steel	RVC(40) or CC
7217	Wire of iron or non-alloy steel	RVC(40) or CTH, except from 7213 through 7215
7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel	RVC(40) or CTH
7219	Flat-rolled products of stainless steel, of a width of 600 mm or more:	
7219	7219.11 -not further worked than hot-rolled, in coils: of a thickness exceeding 10 mm	RVC(40) or CTH
7219	7219.12 -not further worked than hot-rolled, in coils: of a thickness of 4.75 mm or more but not exceeding 10 mm	RVC(40) or CTH
7219	7219.13 -not further worked than hot-rolled, in coils: of a thickness of 3 mm or more but less than 4.75 mm	RVC(40) or CTH
7219	7219.14 -not further worked than hot-rolled, in coils: of a thickness of less than 3 mm	RVC(40) or CTH
7219	7219.21 -not further worked than hot-rolled, not in coils: of a thickness exceeding 10 mm	RVC(40) or CTH
7219	7219.22 -not further worked than hot-rolled, not in coils: of a thickness of 4.75 mm or more but not exceeding 10 mm	RVC(40) or CTH
7219	7219.23 -not further worked than hot-rolled, not in coils: of a thickness of 3 mm or more but less than 4.75 mm	RVC(40) or CTH
7219	7219.24 -not further worked than hot-rolled, not in coils: of a thickness of less than 3 mm	RVC(40) or CTH

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7219 7219.31	-not further worked than cold-rolled (cold-reduced): of a thickness of 4.75 mm or more	RVC(40) or CTSH
7219 7219.32	-not further worked than cold-rolled (cold-reduced): of a thickness of 3 mm or more but less than 4.75 mm	RVC(40) or CTSH
7219 7219.33	-not further worked than cold-rolled (cold-reduced): of a thickness exceeding 1 mm but less than 3 mm	RVC(40) or CTSH
7219 7219.34	-not further worked than cold-rolled (cold-reduced): of a thickness of 0.5 mm or more but not exceeding 1 mm	RVC(40) or CTSH
7219 7219.35	-not further worked than cold-rolled (cold-reduced): of a thickness of less than 0.5 mm	RVC(40) or CTSH
7219 7219.90	-other	RVC(40) or CTSH
7220	Flat-rolled products of stainless steel, of a width of less than 600 mm	RVC(40) or CTH, except from 7219
7221	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	RVC(40) or CTH
7222	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel	RVC(40) or CTH
7223	Wire of stainless steel	RVC(40) or CTH
7224	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel	RVC(40) or CTH
7225	Flat-rolled products of other alloy steel, of a width of 600 mm or more	RVC(40) or CTH
7226	Flat-rolled products of other alloy steel, of a width of less than 600 mm	RVC(40) or CTH, except from 7225
7227	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel	RVC(40) or CTH, except from 7228
7228	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	RVC(40) or CTH, except from 7227
7229	Wire of other alloy steel	RVC(40) or CTH, except from 7227 or 7228

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Chapter 73	Articles of iron or steel	
7301	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel	RVC(40) or CC, except from 7207 through 7209 or 7211
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails	RVC(40) or CC, except from 7207 through 7209
7303	Tubes, pipes and hollow profiles, of cast iron	RVC(40) or CC
7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel:	
7304	7304.11 -line pipe of a kind used for oil or gas pipelines: of stainless steel	RVC(40) or CC
7304	7304.19 -line pipe of a kind used for oil or gas pipelines: other	RVC(40) or CC, except from 7207 through 7211
7304	7304.22 -casing, tubing and drill pipe, of a kind used in drilling for oil or gas: drill pipes of stainless steel	RVC(40) or CC
7304	7304.23 -casing, tubing and drill pipe, of a kind used in drilling for oil or gas: other drill pipe	RVC(40) or CC, except from 7207 through 7211
7304	7304.24 -casing, tubing and drill pipe, of a kind used in drilling for oil or gas: other, of stainless steel	RVC(40) or CC
7304	7304.29 -casing, tubing and drill pipe, of a kind used in drilling for oil or gas: other	RVC(40) or CC, except from 7207 through 7211
7304	7304.31 -other, of circular cross-section, of iron or non-alloy steel: cold-drawn or cold-rolled (cold-reduced)	RVC(40) or CC, except from 7207 through 7211
7304	7304.39 -other, of circular cross-section, of iron or non-alloy steel: other	RVC(40) or CC, except from 7207 through 7211

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7304 7304.41	-other, of circular cross-section, of stainless steel: cold-drawn or cold-rolled (cold-reduced)	RVC(40) or CC
7304 7304.49	-other, of circular cross-section, of stainless steel: other	RVC(40) or CC
7304 7304.51	-other, of circular cross-section, of other alloy steel: cold-drawn or cold-rolled (cold-reduced)	RVC(40) or CC, except from 7207 through 7211
7304 7304.59	-other, of circular cross-section, of other alloy steel: other	RVC(40) or CC, except from 7207 through 7211
7304 7304.90	-other	RVC(40) or CC, except from 7207 through 7211
7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel	RVC(40) or CC, except from 7208 through 7211
7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel:	
7306 7306.11	-line pipe of a kind used for oil or gas pipelines: welded, of stainless steel	RVC(40) or CC
7306 7306.19	-line pipe of a kind used for oil or gas pipelines: other	RVC(40) or CC, except from 7208, 7209 or 7211
7306 7306.21	-casing and tubing of a kind used in drilling for oil or gas: welded, of stainless steel	RVC(40) or CC
7306 7306.29	-casing and tubing of a kind used in drilling for oil or gas: other	RVC(40) or CC, except from 7208, 7209 or 7211
7306 7306.30	-other, welded, of circular cross-section, of iron or non-alloy steel	RVC(40) or CC, except from 7208, 7209 or 7211
7306 7306.40	-other, welded, of circular cross-section, of stainless steel	RVC(40) or CC
7306 7306.50	-other, welded, of circular cross-section, of other alloy steel	RVC(40) or CC, except from 7208, 7209 or 7211

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7306 7306.61	-other, welded, of non-circular cross-section: of square or rectangular cross-section	RVC(40) or CC, except from 7208, 7209 or 7211
7306 7306.69	-other, welded, of non-circular cross-section: of other non-circular cross-section	RVC(40) or CC, except from 7208, 7209 or 7211
7306 7306.90	-other	RVC(40) or CC, except from 7208, 7209 or 7211
7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel	RVC(40) or CC
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	RVC(40) or CTH, except from 7208 through 7212 or 7216
7309	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 ℓ, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment	RVC(40) or CC
7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 ℓ, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	RVC(40) or CC
7311	Containers for compressed or liquefied gas, of iron or steel	RVC(40) or CC
7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated:	

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7312	7312.10 -stranded wire, ropes and cables	RVC(40) or CC, except from 7213 or 7217
7312	7312.90 -other	RVC(40)
7313	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	RVC(40) or CC
7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel	RVC(40) or CC
7315	Chain and parts thereof, of iron or steel	RVC(40) or CC, except from 7213 or 7217
7316	Anchors, grapnels and parts thereof, of iron or steel	RVC(40) or CC
7317	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper	RVC(40) or CC, except from 7213 through 7217
7318	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel	RVC(40) or CC
7319	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	RVC(40) or CC
7320	Springs and leaves for springs, of iron or steel	RVC(40) or CC, except from 7208 through 7217

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7321	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel:	
7321	7321.11 -cooking appliances and plate warmers: for gas fuel or for both gas and other fuels	RVC(40) or CTH or RVC(35) + CTSH
7321	7321.12 -cooking appliances and plate warmers: for liquid fuel	RVC(40) or CTH or RVC(35) + CTSH
7321	7321.19 -cooking appliances and plate warmers: other, including appliances for solid fuel	RVC(40) or CTH or RVC(35) + CTSH
7321	7321.81 -other appliances: for gas fuel or for both gas and other fuels	RVC(40) or CTH or RVC(35) + CTSH
7321	7321.82 -other appliances: for liquid fuel	RVC(40) or CTH or RVC(35) + CTSH
7321	7321.89 -other appliances: other, including appliances for solid fuel	RVC(40) or CTH or RVC(35) + CTSH
7321	7321.90 -parts	RVC(40) or CTH
7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	RVC(40) or CTH
7323	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel:	
7323	7323.10 -iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	RVC(40) or CTH
7323	7323.91 -other: of cast iron, not enamelled	RVC(40) or CC

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7323	7323.92 -other: of cast iron, enamelled	RVC(40) or CC
7323	7323.93 -other: of stainless steel	RVC(40) or CC
7323	7323.94 -other: of iron (other than cast iron) or steel, enamelled	RVC(40) or CC
7323	7323.99 -other: other	RVC(40) or CC
7324	Sanitary ware and parts thereof, of iron or steel	RVC(40) or CC
7325	Other cast articles of iron or steel	RVC(40) or CC
7326	Other articles of iron or steel:	
7326	7326.11 -forged or stamped, but not further worked: grinding balls and similar articles for mills	RVC(40) or CC
7326	7326.19 -forged or stamped, but not further worked: other	RVC(40) or CC
7326	7326.20 -articles of iron or steel wire	RVC(40) or CC
7326	7326.90 -other	RVC(40) or CTH
Chapter 74 Copper and articles thereof		
7401	Copper mattes; cement copper (precipitated copper)	RVC(40) or CC
7402	Unrefined copper; copper anodes for electrolytic refining	RVC(40) or CTH
7403	Refined copper and copper alloys, unwrought	RVC(40) or CTH
7404	Copper waste and scrap	Origin is conferred to goods of this subheading that are derived from production or consumption in a party
7405	Master alloys of copper	RVC(40) or CTH
7406	Copper powders and flakes	RVC(40) or CTH
7407	Copper bars, rods and profiles	RVC(40) or CTH
7408	Copper wire	RVC(40) or CTH, except from 7407
7409	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm	RVC(40) or CTH

Tariff item	Description of products	Product specific rules
7410	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm	RVC(40) or CTH
7411	Copper tubes and pipes	RVC(40) or CTH
7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)	RVC(40) or CTH
7413	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated	RVC(40) or CTH, except from 7408
7415	Nails, tacks, drawing pins, staples (other than those of heading 8305) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper	RVC(40) or CTH
7418	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper	RVC(40) or CTH
7419	Other articles of copper	RVC(40) or CTH
Chapter 75	Nickel and articles thereof	
7501	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy	RVC(40) or CTH
7502	Unwrought nickel	RVC(40) or CTH
7503	Nickel waste and scrap	Origin is conferred to goods of this subheading that are derived from production or consumption in a party
7504	Nickel powders and flakes	RVC(40) or CTH
7505	Nickel bars, rods, profiles and wire	RVC(40) or CTH
7506	Nickel plates, sheets, strip and foil	RVC(40) or CTH

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7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves):	
7507 7507.11	-tubes and pipes: of nickel, not alloyed	RVC(40) or CTH
7507 7507.12	-tubes and pipes: of nickel alloys	RVC(40) or CTH
7507 7507.20	-tube or pipe fittings	RVC(40) or CTH
7508	Other articles of nickel	RVC(40) or CTH
Chapter 76	Aluminium and articles thereof	
7601	Unwrought aluminium	RVC(40) or CC
7602	Aluminium waste and scrap	Origin is conferred to goods of this subheading that are derived from production or consumption in a party
7603	Aluminium powders and flakes	RVC(40) or CTH
7604	Aluminium bars, rods and profiles	RVC(40) or CTH
7605	Aluminium wire	RVC(40) or CTH, except from 7604
7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm	RVC(40) or CTH
7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm	RVC(40) or CTH, except from 7606
7608	Aluminium tubes and pipes	RVC(40) or CTH
7609	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	RVC(40) or CTH

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7610	Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures	RVC(40) or CTH
7611	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 ℓ, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	RVC(40) or CTH
7612	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 ℓ, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	RVC(40) or CTH
7613	Aluminium containers for compressed or liquefied gas	RVC(40) or CTH
7614	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated	RVC(40) or CTH, except from 7605
7615	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium	RVC(40) or CTH
7616	Other articles of aluminium	RVC(40) or CTH
Chapter 78	Lead and articles thereof	
7801	Unwrought lead	RVC(40) or CC

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7802	Lead waste and scrap	Origin is conferred to goods of this subheading that are derived from production or consumption in a party
7804	Lead plates, sheets, strip and foil; lead powders and flakes	RVC(40) or CTH
7806	Other articles of lead	RVC(40) or CTH
Chapter 79		
Zinc and articles thereof		
7901	Unwrought zinc	RVC(40) or CTH
7902	Zinc waste and scrap	Origin is conferred to goods of this subheading that are derived from production or consumption in a party
7903	Zinc dust, powders and flakes	RVC(40) or CTH
7904	Zinc bars, rods, profiles and wire	RVC(40) or CTH
7905	Zinc plates, sheets, strip and foil	RVC(40) or CTH
7907	Other articles of zinc	RVC(40) or CTH
Chapter 80		
Tin and articles thereof		
8001	Unwrought tin	RVC(40) or CTH
8002	Tin waste and scrap	Origin is conferred to goods of this subheading that are derived from production or consumption in a party
8003	Tin bars, rods, profiles and wire	RVC(40) or CTH
8007	Other articles of tin	RVC(40) or CTH
Chapter 81		
Other base metals; cermets; articles thereof		
8101	Tungsten (wolfram) and articles thereof, including waste and scrap:	
8101	8101.10 -powders	RVC(40) or CC

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8101	8101.94 -other: unwrought tungsten, including bars and rods obtained simply by sintering	RVC(40) or CC
8101	8101.96 -other: wire	RVC(40) or CTSH
8101	8101.97 -other: waste and scrap	Origin is conferred to goods of this subheading that are derived from production or consumption in a party
8101	8101.99 -other: other	RVC(40) or CTSH
8102	Molybdenum and articles thereof, including waste and scrap:	
8102	8102.10 -powders	RVC(40) or CC
8102	8102.94 -other: unwrought molybdenum, including bars and rods obtained simply by sintering	RVC(40) or CC
8102	8102.95 -other: bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	RVC(40) or CTSH
8102	8102.96 -other: wire	RVC(40) or CTSH
8102	8102.97 -other: waste and scrap	Origin is conferred to goods of this subheading that are derived from production or consumption in a party
8102	8102.99 -other: other	RVC(40) or CTSH
8103	Tantalum and articles thereof, including waste and scrap:	
8103	8103.20 -unwrought tantalum, including bars and rods obtained simply by sintering; powders	RVC(40) or CTSH
8103	8103.30 -waste and scrap	Origin is conferred to goods of this subheading that are derived from production or consumption in a party
8103	8103.90 -other	RVC(40) or CTSH

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8104	Magnesium and articles thereof, including waste and scrap:	
8104	8104.11 -unwrought magnesium: containing at least 99.8% by weight of magnesium	RVC(40) or CC
8104	8104.19 -unwrought magnesium: other	RVC(40) or CC
8104	8104.20 -waste and scrap	Origin is conferred to goods of this subheading that are derived from production or consumption in a party
8104	8104.30 -raspings, turnings and granules, graded according to size; powders	RVC(40) or CTSH
8104	8104.90 -other	RVC(40) or CTSH
8105	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap:	
8105	8105.20 -cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	RVC(40) or CTSH
8105	8105.30 -waste and scrap	Origin is conferred to goods of this subheading that are derived from production or consumption in a party
8105	8105.90 -other	RVC(40) or CTSH
8106	Bismuth and articles thereof, including waste and scrap	RVC(40) or CTH
8107	Cadmium and articles thereof, including waste and scrap:	
8107	8107.20 -unwrought cadmium; powders	RVC(40) or CTSH
8107	8107.30 -waste and scrap	Origin is conferred to goods of this subheading that are derived from production or consumption in a party

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8107	8107.90 -other	RVC(40) or CTSH
8108	Titanium and articles thereof, including waste and scrap:	
8108	8108.20 -unwrought titanium; powders	RVC(40) or CC
8108	8108.30 -waste and scrap	Origin is conferred to goods of this subheading that are derived from production or consumption in a party
8108	8108.90 -other	RVC(40) or CTSH
8109	Zirconium and articles thereof, including waste and scrap:	
8109	8109.20 -unwrought zirconium; powders	RVC(40) or CTSH
8109	8109.30 -waste and scrap	Origin is conferred to goods of this subheading that are derived from production or consumption in a party
8109	8109.90 -other	RVC(40) or CTSH
8110	Antimony and articles thereof, including waste and scrap:	
8110	8110.10 -unwrought antimony; powders	RVC(40) or CTSH
8110	8110.20 -waste and scrap	Origin is conferred to goods of this subheading that are derived from production or consumption in a party
8110	8110.90 -other	RVC(40) or CTSH
8111	Manganese and articles thereof, including waste and scrap	RVC(40) or CC
8112	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap:	

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8112	8112.12 -beryllium: unwrought; powders	RVC(40) or CC
8112	8112.13 -beryllium: waste and scrap	Origin is conferred to goods of this subheading that are derived from production or consumption in a party
8112	8112.19 -beryllium: other	RVC(40) or CTSH
8112	8112.21 -chromium: unwrought; powders	RVC(40) or CTSH
8112	8112.22 -chromium: waste and scrap	Origin is conferred to goods of this subheading that are derived from production or consumption in a party
8112	8112.29 -chromium: other	RVC(40) or CTSH
8112	8112.51 -thallium: unwrought; powders	RVC(40) or CTSH
8112	8112.52 -thallium: waste and scrap	Origin is conferred to goods of this subheading that are derived from production or consumption in a party
8112	8112.59 -thallium: other	RVC(40) or CTSH
8112	8112.92 -other: unwrought; waste and scrap; powders	RVC(40) or CTSH
8112	8112.99 -other: other	RVC(40) or CTSH
8113	Cermets and articles thereof, including waste and scrap	RVC(40) or CC

Tariff item	Description of products	Product specific rules
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	
8201	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry	RVC(40) or CC
8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)	RVC(40) or CC
8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools	RVC(40) or CC
8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles	RVC(40) or CC
8205	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools; anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks	RVC(40) or CC
8206	Tools of two or more of headings 8202 to 8205, put up in sets for retail sale	RVC(40) or CC
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	RVC(40) or CC

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Tariff item	Description of products	Product specific rules
8208	Knives and cutting blades, for machines or for mechanical appliances	RVC(40) or CC
8209	Plates, sticks, tips and the like for tools, unmounted, of cermets	RVC(40) or CC
8210	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink	RVC(40) or CC
8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor	RVC(40) or CC
8212	Razors and razor blades (including razor blade blanks in strips)	RVC(40) or CC
8213	Scissors, tailors' shears and similar shears, and blades therefor	RVC(40) or CC
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	RVC(40) or CC
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	RVC(40) or CC
Chapter 83	Miscellaneous articles of base metal	
8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal:	
8301	8301.10 -padlocks	RVC(40) or CTSH
8301	8301.20 -locks of a kind used for motor vehicles	RVC(40) or CTSH
8301	8301.30 -locks of a kind used for furniture	RVC(40) or CTSH
8301	8301.40 -other locks	RVC(40) or CTSH
8301	8301.50 -clasps and frames with clasps, incorporating locks	RVC(40) or CTSH
8301	8301.60 -parts	RVC(40) or CC
8301	8301.70 -keys presented separately	RVC(40) or CC

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8302	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal	RVC(40) or CTH
8303	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal	RVC(40) or CTH
8304	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403	RVC(40) or CTH
8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal	RVC(40) or CTH
8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal	RVC(40) or CTH
8307	Flexible tubing of base metal, with or without fittings	RVC(40) or CTH
8308	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal	RVC(40) or CTH

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8309	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal	RVC(40) or CTH
8310	Sign plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405	RVC(40) or CTH
8311	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying	RVC(40) or CTH
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	
8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation:	
8401	8401.10 -nuclear reactors	RVC(40) or CTSH
8401	8401.20 -machinery and apparatus for isotopic separation, and parts thereof	RVC(40) or CTSH
8401	8401.30 -fuel elements (cartridges), non-irradiated	RVC(40) or CTSH
8401	8401.40 -parts of nuclear reactors	RVC(40) or CTH
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); superheated water boilers:	
8402	8402.11 -steam or other vapour generating boilers: watertube boilers with a steam production exceeding 45 t per hour	RVC(40) or CTSH, except from 8402.12

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8402	8402.12 -steam or other vapour generating boilers: watertube boilers with a steam production not exceeding 45 t per hour	RVC(40) or CTSH, except from 8402.11
8402	8402.19 -steam or other vapour generating boilers: other vapour generating boilers, including hybrid boilers	RVC(40) or CTSH
8402	8402.20 -super-heated water boilers	RVC(40) or CTSH
8402	8402.90 -parts	RVC(40) or CTH
8403	Central heating boilers other than those of heading 8402:	
8403	8403.10 -boilers	RVC(40) or CTSH
8403	8403.90 -parts	RVC(40) or CTH
8404	Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units:	
8404	8404.10 -auxiliary plant for use with boilers of heading 8402 or 8403	RVC(40) or CTSH
8404	8404.20 -condensers for steam or other vapour power units	RVC(40) or CTSH
8404	8404.90 -parts	RVC(40) or CTH
8405	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers:	
8405	8405.10 -producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	RVC(40) or CTSH
8405	8405.90 -parts	RVC(40) or CTH
8406	Steam turbines and other vapour turbines:	
8406	8406.10 -turbines for marine propulsion	RVC(40) or CTSH
8406	8406.81 -other turbines: of an output exceeding 40 MW	RVC(40) or CTSH, except from 8406.82

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8406	8406.82 -other turbines: of an output not exceeding 40 MW	RVC(40) or CTSH, except from 8406.81
8406	8406.90 -parts	RVC(40) or CTH
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	RVC(40) or CTH
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	RVC(40) or CTH
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	RVC(40) or CTH
8410	Hydraulic turbines, water wheels, and regulators therefor:	
8410	8410.11 -hydraulic turbines and water wheels: of a power not exceeding 1,000 kW	RVC(40) or CTSH, except from 8410.12 or 8410.13
8410	8410.12 -hydraulic turbines and water wheels: of a power exceeding 1,000 kW but not exceeding 10,000 kW	RVC(40) or CTSH, except from 8410.11 or 8410.13
8410	8410.13 -hydraulic turbines and water wheels: of a power exceeding 10,000 kW	RVC(40) or CTSH, except from 8410.11 or 8410.12
8410	8410.90 -parts, including regulators	RVC(40) or CTH
8411	Turbo-jets, turbo-propellers and other gas turbines:	
8411	8411.11 -turbo-jets: of a thrust not exceeding 25 kN	RVC(40) or CTSH, except from subheadings 8411.11 through 8411.82
8411	8411.12 -turbo-jets: of a thrust exceeding 25 kN	RVC(40) or CTSH, except from subheadings 8411.11 through 8411.82

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8411 8411.21	-turbo-propellers: of a power not exceeding 1,100 kW	RVC(40) or CTSH, except from subheadings 8411.11 through 8411.82
8411 8411.22	-turbo-propellers: of a power exceeding 1,100 kW	RVC(40) or CTSH, except from subheadings 8411.11 through 8411.82
8411 8411.81	-other gas turbines: of a power not exceeding 5,000 kW	RVC(40) or CTSH, except from subheadings 8411.11 through 8411.82
8411 8411.82	-other gas turbines: of a power exceeding 5,000 kW	RVC(40) or CTSH, except from subheadings 8411.11 through 8411.82
8411 8411.91	-parts: of turbo-jets or turbo-propellers	RVC(40) or CTH
8411 8411.99	-parts: other	RVC(40) or CTH
8412	Other engines and motors:	
8412 8412.10	-reaction engines other than turbo-jet	RVC(40) or CTSH
8412 8412.21	-hydraulic power engines and motors: linear acting (cylinders)	RVC(40) or CTSH
8412 8412.29	-hydraulic power engines and motors: other	RVC(40) or CTSH
8412 8412.31	-pneumatic power engines and motors: linear acting (cylinders)	RVC(40) or CTSH
8412 8412.39	-pneumatic power engines and motors: other	RVC(40) or CTSH
8412 8412.80	-other	RVC(40) or CTSH
8412 8412.90	-parts	RVC(40) or CTH
8413	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators:	
8413 8413.11	-pumps fitted or designed to be fitted with a measuring device: pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	RVC(40) or CTSH

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8413	8413.19	-pumps fitted or designed to be fitted with a measuring device: other	RVC(40) or CTSH
8413	8413.20	-hand pumps, other than those of subheading 8413.11 or 8413.19	RVC(40) or CTSH
8413	8413.30	-fuel, lubricating or cooling medium pumps for internal combustion piston engines	RVC(40) or CTSH
8413	8413.40	-concrete pumps	RVC(40) or CTSH
8413	8413.50	-other reciprocating positive displacement pumps	RVC(40) or CTSH
8413	8413.60	-other rotary positive displacement pumps	RVC(40) or CTSH
8413	8413.70	-other centrifugal pumps	RVC(40) or CTSH
8413	8413.81	-other pumps; liquid elevators: pumps	RVC(40) or CTSH
8413	8413.82	-other pumps; liquid elevators: liquid elevators	RVC(40) or CTSH
8413	8413.91	-parts: of pumps	RVC(40) or CTH
8413	8413.92	-parts: of liquid elevators	RVC(40) or CTH
8414		Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters:	
8414	8414.10	-vacuum pumps	RVC(40) or CTSH
8414	8414.20	-hand-or foot-operated air pumps	RVC(40) or CTSH
8414	8414.30	-compressors of a kind used in refrigerating equipment	RVC(40) or CTSH
8414	8414.40	-air compressors mounted on a wheeled chassis for towing	RVC(40) or CTSH
8414	8414.51	-fans: table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	RVC(40) or CTSH
8414	8414.59	-fans: other	RVC(40) or CTSH
8414	8414.60	-hoods having a maximum horizontal side not exceeding 120 cm	RVC(40) or CTSH
8414	8414.80	-other	RVC(40) or CTSH
8414	8414.90	-parts	RVC(40) or CTH

Tariff item	Description of products	Product specific rules
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated:	
8415	8415.10 -window or wall types, self-contained or 'split-system'	RVC(40) or CTSH
8415	8415.20 -of a kind used for persons, in motor vehicles	RVC(40) or CTSH
8415	8415.81 -other: incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	RVC(40) or CTSH
8415	8415.82 -other: other, incorporating a refrigerating unit	RVC(40) or CTSH
8415	8415.83 -other: not incorporating a refrigerating unit	RVC(40) or CTSH
8415	8415.90 -parts	RVC(40) or CTH
8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances:	
8416	8416.10 -furnace burners for liquid fuel	RVC(40) or CTSH
8416	8416.20 -other furnace burners, including combination burners	RVC(40) or CTSH
8416	8416.30 -mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	RVC(40) or CTSH
8416	8416.90 -parts	RVC(40) or CTH
8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric:	
8417	8417.10 -furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	RVC(40) or CTSH
8417	8417.20 -bakery ovens, including biscuit ovens	RVC(40) or CTSH
8417	8417.80 -other	RVC(40) or CTSH
8417	8417.90 -parts	RVC(40) or CTH

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8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415:	
8418	8418.10 -combined refrigerator-freezers, fitted with separate external doors	RVC(40) or CTSH
8418	8418.21 -refrigerators, household type: compression-type	RVC(40) or CTSH
8418	8418.29 -refrigerators, household type: other	RVC(40) or CTSH
8418	8418.30 -freezers of the chest type, not exceeding 800 l capacity	RVC(40) or CTSH
8418	8418.40 -freezers of the upright type, not exceeding 900 l capacity	RVC(40) or CTSH
8418	8418.50 -other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	RVC(40) or CTSH
8418	8418.61 -other refrigerating or freezing equipment; heat pumps: heat pumps other than air conditioning machines of heading 8415	RVC(40) or CTSH
8418	8418.69 -other refrigerating or freezing equipment; heat pumps: other	RVC(40) or CTSH
8418	8418.91 -parts: furniture designed to receive refrigerating or freezing equipment	RVC(40) or CTH
8418	8418.99 -parts: other	RVC(40) or CTH
8419	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric:	

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8419 8419.11	-instantaneous or storage water heaters, non-electric: instantaneous gas water heaters	RVC(40) or CTSH
8419 8419.19	-instantaneous or storage water heaters, non-electric: other	RVC(40) or CTSH
8419 8419.20	-medical, surgical or laboratory sterilisers	RVC(40) or CTSH
8419 8419.31	-dryers: for agricultural products	RVC(40) or CTSH
8419 8419.32	-dryers: for wood, paper pulp, paper or paperboard	RVC(40) or CTSH
8419 8419.39	-dryers: other	RVC(40) or CTSH
8419 8419.40	-distilling or rectifying plant	RVC(40) or CTSH
8419 8419.50	-heat exchange units	RVC(40) or CTSH
8419 8419.60	-machinery for liquefying air or other gases	RVC(40) or CTSH
8419 8419.81	-other machinery, plant and equipment: for making hot drinks or for cooking or heating food	RVC(40) or CTSH
8419 8419.89	-other machinery, plant and equipment: other	RVC(40) or CTSH
8419 8419.90	-parts	RVC(40) or CTH
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor:	
8420 8420.10	-calendering or other rolling machines	RVC(40) or CTSH
8420 8420.91	-parts: cylinders	RVC(40) or CTH
8420 8420.99	-parts: other	RVC(40) or CTH
8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases:	
8421 8421.11	-centrifuges, including centrifugal dryers: cream separators	RVC(40) or CTSH
8421 8421.12	-centrifuges, including centrifugal dryers: clothes-dryers	RVC(40) or CTSH
8421 8421.19	-centrifuges, including centrifugal dryers: other	RVC(40) or CTSH
8421 8421.21	-filtering or purifying machinery and apparatus for liquids: for filtering or purifying water	RVC(40) or CTSH

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8421	8421.22	-filtering or purifying machinery and apparatus for liquids: for filtering or purifying beverages other than water	RVC(40) or CTSH
8421	8421.23	-filtering or purifying machinery and apparatus for liquids: oil or petrol-filters for internal combustion engines	RVC(40) or CTSH
8421	8421.29	-filtering or purifying machinery and apparatus for liquids: other	RVC(40) or CTSH
8421	8421.31	-filtering or purifying machinery and apparatus for gases: intake air filters for internal combustion engines	RVC(40) or CTSH
8421	8421.39	-filtering or purifying machinery and apparatus for gases: other	RVC(40) or CTSH
8421	8421.91	-parts: of centrifuges, including centrifugal dryers	RVC(40) or CTH
8421	8421.99	-parts: other	RVC(40) or CTH
8422		Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages:	
8422	8422.11	-dish washing machines: of the household type	RVC(40) or CTH or RVC(35) + CTSH
8422	8422.19	-dish washing machines: other	RVC(40) or CTH or RVC(35) + CTSH
8422	8422.20	-machinery for cleaning or drying bottles or other containers	RVC(40) or CTH or RVC(35) + CTSH
8422	8422.30	-machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	RVC(40) or CTSH

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8422	8422.40	-other packing or wrapping machinery (including heat-shrink wrapping machinery)	RVC(40) or CTSH
8422	8422.90	-parts	RVC(40) or CTH
8423		Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds:	
8423	8423.10	-personal weighing machines, including baby scales; household scales	RVC(40) or CTSH
8423	8423.20	-scales for continuous weighing of goods on conveyors	RVC(40) or CTSH
8423	8423.30	-constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	RVC(40) or CTSH
8423	8423.81	-other weighing machinery: having a maximum weighing capacity not exceeding 30 kg	RVC(40) or CTSH
8423	8423.82	-other weighing machinery: having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	RVC(40) or CTSH
8423	8423.89	-other weighing machinery: other	RVC(40) or CTSH
8423	8423.90	-weighing machine weights of all kinds; parts of weighing machinery	RVC(40) or CTH
8424		Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines:	
8424	8424.10	-fire extinguishers, whether or not charged	RVC(40) or CTSH
8424	8424.20	-spray guns and similar appliances	RVC(40) or CTSH
8424	8424.30	-steam or sand blasting machines and similar jet projecting machines	RVC(40) or CTSH

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8424 8424.81	-other appliances: agricultural or horticultural	RVC(40) or CTSH
8424 8424.89	-other appliances: other	RVC(40) or CTSH
8424 8424.90	-parts	RVC(40) or CTH
8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks	RVC(40) or CTH
8426	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane	RVC(40) or CTH
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment	RVC(40) or CTH
8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)	RVC(40) or CTH
8429	Self-propelled bulldozers, angle-dozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers	RVC(40) or CTH
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	RVC(40) or CTH
8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430	RVC(40) or CTH
8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers:	
8432 8432.10	-ploughs	RVC(40) or CTSH
8432 8432.21	-harrows, scarifiers, cultivators, weeders and hoes: disc harrows	RVC(40) or CTSH
8432 8432.29	-harrows, scarifiers, cultivators, weeders and hoes: other	RVC(40) or CTSH
8432 8432.30	-seeders, planters and transplanters	RVC(40) or CTSH

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8432 8432.40	-manure spreaders and fertilizer distributors	RVC(40) or CTSH
8432 8432.80	-other machinery	RVC(40) or CTSH
8432 8432.90	-parts	RVC(40) or CTH
8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437:	
8433 8433.11	-mowers for lawns, parks or sports-grounds: powered, with the cutting device rotating in a horizontal plane	RVC(40) or CTSH
8433 8433.19	-mowers for lawns, parks or sports-grounds: other	RVC(40) or CTSH
8433 8433.20	-other mowers, including cutter bars for tractor mounting	RVC(40) or CTSH
8433 8433.30	-other haymaking machinery	RVC(40) or CTSH
8433 8433.40	-straw or fodder balers, including pick-up balers	RVC(40) or CTSH
8433 8433.51	-other harvesting machinery; threshing machinery: combine harvester-threshers	RVC(40) or CTSH
8433 8433.52	-other harvesting machinery; threshing machinery: other threshing machinery	RVC(40) or CTSH
8433 8433.53	-other harvesting machinery; threshing machinery: root or tuber harvesting machines	RVC(40) or CTSH
8433 8433.59	-other harvesting machinery; threshing machinery: other	RVC(40) or CTSH
8433 8433.60	-machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	RVC(40) or CTSH
8433 8433.90	-parts	RVC(40) or CTH
8434	Milking machines and dairy machinery:	
8434 8434.10	-milking machines	RVC(40) or CTSH
8434 8434.20	-dairy machinery	RVC(40) or CTSH
8434 8434.90	-parts	RVC(40) or CTH

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8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages:	
8435	8435.10 -machinery	RVC(40) or CTSH
8435	8435.90 -parts	RVC(40) or CTH
8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders:	
8436	8436.10 -machinery for preparing animal feeding stuffs	RVC(40) or CTSH
8436	8436.21 -poultry-keeping machinery; poultry incubators and brooders: poultry incubators and brooders	RVC(40) or CTSH
8436	8436.29 -poultry-keeping machinery; poultry incubators and brooders: other	RVC(40) or CTSH
8436	8436.80 -other machinery	RVC(40) or CTSH
8436	8436.91 -parts: of poultry-keeping machinery or poultry incubators and brooders	RVC(40) or CTH
8436	8436.99 -parts: other	RVC(40) or CTH
8437	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery:	
8437	8437.10 -machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	RVC(40) or CTSH
8437	8437.80 -other machinery	RVC(40) or CTSH
8437	8437.90 -parts	RVC(40) or CTH
8438	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils:	

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8438	8438.10 -bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	RVC(40) or CTSH
8438	8438.20 -machinery for the manufacture of confectionery, cocoa or chocolate	RVC(40) or CTSH
8438	8438.30 -machinery for sugar manufacture	RVC(40) or CTSH
8438	8438.40 -brewery machinery	RVC(40) or CTSH
8438	8438.50 -machinery for the preparation of meat or poultry	RVC(40) or CTSH
8438	8438.60 -machinery for the preparation of fruits, nuts or vegetables	RVC(40) or CTSH
8438	8438.80 -other machinery	RVC(40) or CTSH
8438	8438.90 -parts	RVC(40) or CTH
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard:	
8439	8439.10 -machinery for making pulp of fibrous cellulosic material	RVC(40) or CTSH
8439	8439.20 -machinery for making paper or paperboard	RVC(40) or CTSH
8439	8439.30 -machinery for finishing paper or paperboard	RVC(40) or CTSH
8439	8439.91 -parts: of machinery for making pulp of fibrous cellulosic material	RVC(40) or CTH
8439	8439.99 -parts: other	RVC(40) or CTH
8440	Book-binding machinery, including book-sewing machines:	
8440	8440.10 -machinery	RVC(40) or CTSH
8440	8440.90 -parts	RVC(40) or CTH
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds:	
8441	8441.10 -cutting machines:	RVC(40) or CTSH
8441	8441.20 -machines for making bags, sacks or envelopes	RVC(40) or CTSH
8441	8441.30 -machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	RVC(40) or CTSH
8441	8441.40 -machines for moulding articles in paper pulp, paper or paperboard	RVC(40) or CTSH

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8441	8441.80	-other machinery	RVC(40) or CTSH
8441	8441.90	-parts	RVC(40) or CTH
8442	Machinery, apparatus and equipment (other than the machine-tools of headings 8456 to 8465), for preparing or making plates, cylinders or other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):		
8442	8442.30	-machinery, apparatus and equipment	RVC(40) or CTSH
8442	8442.40	-parts of the foregoing machinery, apparatus or equipment	RVC(40) or CTH
8442	8442.50	-plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	RVC(40) or CTH
8443	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof:		
8443	8443.11	-printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: offset printing machinery, reel-fed	RVC(40) or CTSH
8443	8443.12	-printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	RVC(40) or CTSH
8443	8443.13	-printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: other offset printing machinery	RVC(40) or CTSH

Tariff item	Description of products	Product specific rules
8443 8443.14	-printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: letterpress printing machinery, reel fed, excluding flexographic printing	RVC(40) or CTSH
8443 8443.15	-printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: letterpress printing machinery, other than reel fed, excluding flexographic printing	RVC(40) or CTSH
8443 8443.16	-printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: flexographic printing machinery	RVC(40) or CTSH
8443 8443.17	-printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: gravure printing machinery	RVC(40) or CTSH
8443 8443.19	-printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: other	RVC(40) or CTSH
8443 8443.31	-other printers, copying machines and facsimile machines, whether or not combined: machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	RVC(40) or CTSH
8443 8443.32	-other printers, copying machines and facsimile machines, whether or not combined: other, capable of connecting to an automatic data processing machine or to a network	RVC(40) or CTSH
8443 8443.39	-other printers, copying machines and facsimile machines, whether or not combined: other	RVC(40) or CTSH

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8443	8443.91 -parts and accessories: parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442	RVC(40) or CTH
8443	8443.99 -parts and accessories: other	RVC(40) or CTH
8444	Machines for extruding, drawing, texturing or cutting man-made textile materials	RVC(40) or CTH
8445	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447	RVC(40) or CTH
8446	Weaving machines (looms)	RVC(40) or CTH
8447	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting	RVC(40) or CTH
8448	Auxiliary machinery for use with machines of heading 8444, 8445, 8446 or 8447 (for example, dobbies, jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles):	
8448	8448.11 -auxiliary machinery for machines of heading 8444, 8445, 8446 or 8447: dobbies and jacquards; card reducing, copying, punching or assembling machines for use therewith	RVC(40) or CTSH
8448	8448.19 -auxiliary machinery for machines of heading 8444, 8445, 8446 or 8447: other	RVC(40) or CTSH

Tariff item	Description of products	Product specific rules
8448	8448.20 -parts and accessories of machines of heading 8444 or of their auxiliary machinery	RVC(40) or CTH
8448	8448.31 -parts and accessories of machines of heading 8445 or of their auxiliary machinery: card clothing	RVC(40) or CTH
8448	8448.32 -parts and accessories of machines of heading 8445 or of their auxiliary machinery: of machines for preparing textile fibres, other than card clothing	RVC(40) or CTH
8448	8448.33 -parts and accessories of machines of heading 8445 or of their auxiliary machinery: spindles, spindle flyers, spinning rings and ring travellers	RVC(40) or CTH
8448	8448.39 -parts and accessories of machines of heading 8445 or of their auxiliary machinery: other	RVC(40) or CTH
8448	8448.42 -parts and accessories of weaving machines (looms) or of their auxiliary machinery: reeds for looms, healds and heald-frames	RVC(40) or CTH
8448	8448.49 -parts and accessories of weaving machines (looms) or of their auxiliary machinery: other	RVC(40) or CTH
8448	8448.51 -parts and accessories of machines of heading 8447 or of their auxiliary machinery: sinkers, needles and other articles used in forming stitches	RVC(40) or CTH
8448	8448.59 -parts and accessories of machines of heading 8447 or of their auxiliary machinery: other	RVC(40) or CTH
8449	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats	RVC(40) or CTH
8450	Household or laundry-type washing machines, including machines which both wash and dry:	
8450	8450.11 -machines, each of a dry linen capacity not exceeding 10 kg: fully-automatic machines	RVC(40) or CTH or RVC(35) + CTSH

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8450	8450.12	-machines, each of a dry linen capacity not exceeding 10 kg; other machines, with built-in centrifugal drier	RVC(40) or CTH or RVC(35) + CTSH
8450	8450.19	-machines, each of a dry linen capacity not exceeding 10 kg; other	RVC(40) or CTH or RVC(35) + CTSH
8450	8450.20	-machines, each of a dry linen capacity exceeding 10 kg	RVC(40) or CTH or RVC(35) + CTSH
8450	8450.90	-parts	RVC(40) or CTH
8451		Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics:	
8451	8451.10	-dry-cleaning machines	RVC(40) or CTH or RVC(35) + CTSH
8451	8451.21	-drying machines: each of a dry linen capacity not exceeding 10 kg	RVC(40) or CTH or RVC(35) + CTSH
8451	8451.29	-drying machines: other	RVC(40) or CTH or RVC(35) + CTSH
8451	8451.30	-ironing machines and presses (including fusing presses)	RVC(40) or CTH or RVC(35) + CTSH
8451	8451.40	-washing, bleaching or dyeing machines	RVC(40) or CTH or RVC(35) + CTSH
8451	8451.50	-machines for reeling, unreeling, folding, cutting or pinking textile fabrics	RVC(40) or CTH or RVC(35) + CTSH
8451	8451.80	-other machinery	RVC(40) or CTH or RVC(35) + CTSH

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8451	8451.90 -parts	RVC(40) or CTH
8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:	
8452	8452.10 -sewing machines of the household type	RVC(40) or CTH or RVC(35) + CTSH
8452	8452.21 -other sewing machines: automatic units	RVC(40) or CTSH
8452	8452.29 -other sewing machines: other	RVC(40) or CTSH
8452	8452.30 -sewing machine needles	RVC(40) or CTH
8452	8452.40 -furniture, bases and covers for sewing machines and parts thereof	RVC(40) or CTH
8452	8452.90 -other parts of sewing machines	RVC(40) or CTH
8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines:	
8453	8453.10 -machinery for preparing, tanning or working hides, skins or leather	RVC(40) or CTSH
8453	8453.20 -machinery for making or repairing footwear	RVC(40) or CTSH
8453	8453.80 -other machinery	RVC(40) or CTSH
8453	8453.90 -parts	RVC(40) or CTH
8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries:	
8454	8454.10 -converters	RVC(40) or CTSH
8454	8454.20 -ingot moulds and ladles	RVC(40) or CTSH
8454	8454.30 -casting machines	RVC(40) or CTSH
8454	8454.90 -parts	RVC(40) or CTH
8455	Metal-rolling mills and rolls therefor:	
8455	8455.10 -tube mills	RVC(40) or CTSH
8455	8455.21 -other rolling mills: hot or combination hot and cold	RVC(40) or CTSH
8455	8455.22 -other rolling mills: cold	RVC(40) or CTSH

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8455	8455.30 -rolls for rolling mills	RVC(40) or CTSH
8455	8455.90 -other parts	RVC(40) or CTH
8456	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes	RVC(40) or CTH
8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal	RVC(40) or CTH
8458	Lathes (including turning centres) for removing metal	RVC(40) or CTH
8459	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458	RVC(40) or CTH
8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461	RVC(40) or CTH
8461	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included	RVC(40) or CTH
8462	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above	RVC(40) or CTH

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8463	Other machine-tools for working metal or cermets, without removing material	RVC(40) or CTH
8464	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass	RVC(40) or CTH
8465	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	RVC(40) or CTH
8466	Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand	RVC(40) or CTH
8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor:	
8467	8467.11 -pneumatic: rotary type (including combined rotary percussion)	RVC(40) or CTSH
8467	8467.19 -pneumatic: other	RVC(40) or CTSH
8467	8467.21 -with self-contained electric motor: drills of all kinds	RVC(40) or CTSH
8467	8467.22 -with self-contained electric motor: saws	RVC(40) or CTSH
8467	8467.29 -with self-contained electric motor: other	RVC(40) or CTSH
8467	8467.81 -other tools: chain saws	RVC(40) or CTSH
8467	8467.89 -other tools: other	RVC(40) or CTSH
8467	8467.91 -parts: of chain saws	RVC(40) or CTH
8467	8467.92 -parts: of pneumatic tools	RVC(40) or CTH, except from 8407
8467	8467.99 -parts: other	RVC(40) or CTH, except from 8407

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8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8515; gas-operated surface tempering machines and appliances:	
8468	8468.10 -hand-held blow pipes	RVC(40) or CTSH
8468	8468.20 -other gas-operated machinery and apparatus	RVC(40) or CTSH
8468	8468.80 -other machinery and apparatus	RVC(40) or CTSH
8468	8468.90 -parts	RVC(40) or CTH
8469	Typewriters other than printers of heading 8443; word-processing machines	RVC(40) or CTH
8470	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers	RVC(40) or CTH
8471	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included:	
8471	8471.30 -portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	RVC(40) or CTSH
8471	8471.41 -other automatic data processing machines: comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	RVC(40) or CTSH
8471	8471.49 -other automatic data processing machines: other, presented in the form of systems	RVC(40) or CTSH

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8471	8471.50	-processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	RVC(40) or CTSH
8471	8471.60	-input or output units, whether or not containing storage units in the same housing	RVC(40) or CTSH
8471	8471.70	-storage units	RVC(40) or CTSH
8471	8471.80	-other units of automatic data processing machines	RVC(40) or CTSH
8471	8471.90	-other	RVC(40) or CTSH
8472		Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines)	RVC(40) or CTH
8473		Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8469 to 8472	RVC(40) or CTH
8474		Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand:	
8474	8474.10	-sorting, screening, separating or washing machines	RVC(40) or CTSH
8474	8474.20	-crushing or grinding machines	RVC(40) or CTSH
8474	8474.31	-mixing or kneading machines: concrete or mortar mixers	RVC(40) or CTSH

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8474	8474.32 -mixing or kneading machines: machines for mixing mineral substances with bitumen	RVC(40) or CTSH
8474	8474.39 -mixing or kneading machines: other	RVC(40) or CTSH
8474	8474.80 -other machinery	RVC(40) or CTSH
8474	8474.90 -parts	RVC(40) or CTH
8475	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware:	
8475	8475.10 -machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes	RVC(40) or CTSH
8475	8475.21 -machines for manufacturing or hot working glass or glassware: machines for making optical fibres and preforms thereof	RVC(40) or CTSH
8475	8475.29 -machines for manufacturing or hot working glass or glassware: other	RVC(40) or CTSH
8475	8475.90 -parts	RVC(40) or CTH
8476	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines:	
8476	8476.21 -automatic beverage-vending machines: incorporating heating or refrigerating devices	RVC(40) or CTSH, except from 8476.29 through 8476.89
8476	8476.29 -automatic beverage-vending machines: other	RVC(40) or CTSH, except from 8476.21 or 8476.81 through 8476.89
8476	8476.81 -other machines: incorporating heating or refrigerating devices	RVC(40) or CTSH, except from 8476.21 through 8476.29 or 8476.89
8476	8476.89 -other machines: other	RVC(40) or CTSH, except from 8476.21 through 8476.81

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8476	8476.90 -parts	RVC(40) or CTH
8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter:	
8477	8477.10 -injection-moulding machines:	RVC(40) or CTSH
8477	8477.20 -extruders	RVC(40) or CTSH
8477	8477.30 -blow moulding machines	RVC(40) or CTSH
8477	8477.40 -vacuum moulding machines and other thermoforming machines	RVC(40) or CTSH
8477	8477.51 -other machinery for moulding or otherwise forming: for moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	RVC(40) or CTSH
8477	8477.59 -other machinery for moulding or otherwise forming: other	RVC(40) or CTSH
8477	8477.80 -other machinery	RVC(40) or CTSH
8477	8477.90 -parts	RVC(40) or CTH
8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter:	
8478	8478.10 -machinery	RVC(40) or CTSH
8478	8478.90 -parts	RVC(40) or CTH
8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter:	
8479	8479.10 -machinery for public works, building or the like	RVC(40) or CTSH
8479	8479.20 -machinery for the extraction or preparation of animal or fixed vegetable fats or oils	RVC(40) or CTSH
8479	8479.30 -presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	RVC(40) or CTSH
8479	8479.40 -rope or cable-making machines	RVC(40) or CTSH

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8479	8479.50	-industrial robots, not elsewhere specified or included	RVC(40) or CTSH
8479	8479.60	-evaporative air coolers	RVC(40) or CTSH
8479	8479.81	-other machines and mechanical appliances: for treating metal, including electric wire coil-winders	RVC(40) or CTSH
8479	8479.82	-other machines and mechanical appliances: mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	RVC(40) or CTSH
8479	8479.89	-other machines and mechanical appliances: other	RVC(40) or CTSH
8479	8479.90	-parts	RVC(40) or CTH
8480		Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	RVC(40) or CTH
8481		Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves:	
8481	8481.10	-pressure-reducing valves	RVC(40) or CTH or RVC(35) + CTSH
8481	8481.20	-valves for oleohydraulic or pneumatic transmissions	RVC(40) or CTH or RVC(35) + CTSH
8481	8481.30	-check (nonreturn) valves	RVC(40) or CTH or RVC(35) + CTSH
8481	8481.40	-safety or relief valves	RVC(40) or CTH or RVC(35) + CTSH
8481	8481.80	-other appliances	RVC(40) or CTH or RVC(35) + CTSH
8481	8481.90	-parts	RVC(40) or CTH
8482		Ball or roller bearings:	

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8482	8482.10 -ball bearings	RVC(40) or CTH or RVC(35) + CTSH
8482	8482.20 -tapered roller bearings, including cone and tapered roller assemblies	RVC(40) or CTH or RVC(35) + CTSH
8482	8482.30 -spherical roller bearings	RVC(40) or CTH or RVC(35) + CTSH
8482	8482.40 -needle roller bearings	RVC(40) or CTH or RVC(35) + CTSH
8482	8482.50 -other cylindrical roller bearings	RVC(40) or CTH or RVC(35) + CTSH
8482	8482.80 -other, including combined ball/roller bearings	RVC(40) or CTH or RVC(35) + CTSH
8482	8482.91 -parts: balls, needles and rollers	RVC(40) or CTH
8482	8482.99 -parts: other	RVC(40) or CTH
8483	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints):	
8483	8483.10 -transmission shafts (including cam shafts and crank shafts) and cranks	RVC(40)
8483	8483.20 -bearing housings, incorporating ball or roller bearings	RVC(40) or CTH
8483	8483.30 -bearing housings, not incorporating ball or roller bearings; plain shaft bearings	RVC(40) or CTH
8483	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	RVC(40) or CTH

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8483	8483.50 -flywheels and pulleys, including pulley blocks	RVC(40) or CTH
8483	8483.60 -clutches and shaft couplings (including universal joints)	RVC(40) or CTH
8483	8483.90 -toothed wheels, chain sprockets and other transmission elements presented separately; parts	RVC(40) or CTH
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	RVC(40) or CTH
8486	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9(c) to this Chapter; parts and accessories:	
8486	8486.10 -machines and apparatus for the manufacture of boules or wafers	RVC(40) or CTSH
8486	8486.20 -machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	RVC(40) or CTSH
8486	8486.30 -machines and apparatus for the manufacture of flat panel displays	RVC(40) or CTSH
8486	8486.40 -machines and apparatus specified in Note 9(c) to this Chapter	RVC(40) or CTSH
8486	8486.90 -parts and accessories	RVC(40) or CTH
8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter:	
8487	8487.10 -ships' or boats' propellers and blades therefor	RVC(40) or CTSH
8487	8487.90 -other	RVC(40) or CTH

Tariff item	Description of products	Product specific rules
Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	
8501	Electric motors and generators (excluding generating sets)	RVC(40) or CTH
8502	Electric generating sets and rotary converters	RVC(40) or CTH
8503	Parts suitable for use solely or principally with the machines of heading 8501 or 8502	RVC(40) or CTH
8504	Electrical transformers, static converters (for example, rectifiers) and inductors:	
8504	8504.10 -ballasts for discharge lamps or tubes	RVC(40) or CTSH
8504	8504.21 -liquid dielectric transformers: having a power handling capacity not exceeding 650 kVA	RVC(40) or CTSH, except from 8504.22 or 8504.23
8504	8504.22 -liquid dielectric transformers: having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	RVC(40) or CTSH, except from 8504.21 or 8504.23
8504	8504.23 -liquid dielectric transformers: having a power handling capacity exceeding 10,000 kVA	RVC(40) or CTSH, except from 8504.21 or 8504.22
8504	8504.31 -other transformers: having a power handling capacity not exceeding 1 kVA	RVC(40) or CTSH, except from 8504.32 through 8504.34
8504	8504.32 -other transformers: having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	RVC(40) or CTSH, except from 8504.31, 8504.33 or 8504.34
8504	8504.33 -other transformers: having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	RVC(40) or CTSH, except from 8504.31, 8504.32 or 8504.34

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8504	8504.34 -other transformers: having a power handling capacity exceeding 500 kVA	RVC(40) or CTSH, except from 8504.31 through 8504.33
8504	8504.40 -static converters	RVC(40) or CTSH
8504	8504.50 -other inductors	RVC(40) or CTSH
8504	8504.90 -parts	RVC(40) or CTH
8505	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads:	
8505	8505.11 -permanent magnets and articles intended to become permanent magnets after magnetisation: of metal	RVC(40) or CTSH
8505	8505.19 -permanent magnets and articles intended to become permanent magnets after magnetisation: other	RVC(40) or CTSH
8505	8505.20 -electro-magnetic couplings, clutches and brakes	RVC(40) or CTSH
8505	8505.90 -other, including parts	RVC(40) or CTH
8506	Primary cells and primary batteries:	
8506	8506.10 -manganese dioxide	RVC(40) or CTH or RVC(35) + CTSH
8506	8506.30 -mercuric oxide	RVC(40) or CTH or RVC(35) + CTSH
8506	8506.40 -silver oxide	RVC(40) or CTH or RVC(35) + CTSH
8506	8506.50 -lithium	RVC(40) or CTH or RVC(35) + CTSH
8506	8506.60 -air-zinc	RVC(40) or CTH or RVC(35) + CTSH
8506	8506.80 -other primary cells and primary batteries	RVC(40) or CTH or RVC(35) + CTSH

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8506	8506.90	-parts	RVC(40) or CTH
8507		Electric accumulators, including separators therefor, whether or not rectangular (including square):	
8507	8507.10	-lead-acid, of a kind used for starting piston engines	RVC(40)
8507	8507.20	-other lead-acid accumulators	RVC(40)
8507	8507.30	-nickel-cadmium	RVC(40)
8507	8507.40	-nickel-iron	RVC(40)
8507	8507.80	-other accumulators	RVC(40)
8507	8507.90	-parts	RVC(40) or CTH
8508		Vacuum cleaners:	
8508	8508.11	-with self-contained electrical motor: of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	RVC(40) or CTH or RVC(35) + CTSH
8508	8508.19	-with self-contained electrical motor: other	RVC(40) or CTH or RVC(35) + CTSH
8508	8508.60	-other vacuum cleaners	RVC(40) or CTH or RVC(35) + CTSH
8508	8508.70	-parts	RVC(40) or CTH
8509		Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508:	
8509	8509.40	-food grinders and mixers; fruit or vegetable juice extractors	RVC(40) or CTH or RVC(35) + CTSH
8509	8509.80	-other appliances	RVC(40) or CTH or RVC(35) + CTSH
8509	8509.90	-parts	RVC(40) or CTH
8510		Shavers, hair clippers and hair-removing appliances, with self-contained electric motor:	
8510	8510.10	-shavers	RVC(40) or CTH or RVC(35) + CTSH

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8510	8510.20 -hair clippers	RVC(40) or CTH or RVC(35) + CTSH
8510	8510.30 -hair-removing appliances	RVC(40) or CTH or RVC(35) + CTSH
8510	8510.90 -parts	RVC(40) or CTH
8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines:	
8511	8511.10 -sparking plugs	RVC(40)
8511	8511.20 -ignition magnetos; magneto-dynamos; magnetic flywheels	RVC(40)
8511	8511.30 -distributors; ignition coils	RVC(40)
8511	8511.40 -starter motors and dual purpose starter-generators	RVC(40)
8511	8511.50 -other generators	RVC(40)
8511	8511.80 -other equipment	RVC(40)
8511	8511.90 -parts	RVC(40) or CTH
8512	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles:	
8512	8512.10 -lighting or visual signalling equipment of a kind used on bicycles	RVC(40)
8512	8512.20 -other lighting or visual signalling equipment	RVC(40)
8512	8512.30 -sound signalling equipment	RVC(40)
8512	8512.40 -windscreen wipers, defrosters and demisters	RVC(40)
8512	8512.90 -parts	RVC(40) or CTH

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8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512:	
8513	8513.10 -lamps	RVC(40) or CTH or RVC(35) + CTSH
8513	8513.90 -parts	RVC(40) or CTH
8514	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss:	
8514	8514.10 -resistance heated furnaces and ovens	RVC(40) or CTH or RVC(35) + CTSH
8514	8514.20 -furnaces and ovens functioning by induction or dielectric loss	RVC(40) or CTH or RVC(35) + CTSH
8514	8514.30 -other furnaces and ovens	RVC(40) or CTH or RVC(35) + CTSH
8514	8514.40 -other equipment for the heat treatment of materials by induction or dielectric loss	RVC(40) or CTH or RVC(35) + CTSH
8514	8514.90 -parts	RVC(40) or CTH
8515	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets:	
8515	8515.11 -brazing or soldering machines and apparatus: soldering irons and guns	RVC(40) or CTH or RVC(35) + CTSH
8515	8515.19 -brazing or soldering machines and apparatus: other	RVC(40) or CTH or RVC(35) + CTSH

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8515	8515.21	-machines and apparatus for resistance welding of metal: fully or partly automatic	RVC(40) or CTH or RVC(35) + CTSH
8515	8515.29	-machines and apparatus for resistance welding of metal: other	RVC(40) or CTH or RVC(35) + CTSH
8515	8515.31	-machines and apparatus for arc (including plasma arc) welding of metals: fully or partly automatic	RVC(40) or CTH or RVC(35) + CTSH
8515	8515.39	-machines and apparatus for arc (including plasma arc) welding of metals: other	RVC(40) or CTH or RVC(35) + CTSH
8515	8515.80	-other machines and apparatus	RVC(40) or CTH or RVC(35) + CTSH
8515	8515.90	-parts	RVC(40) or CTH
8516		Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545:	
8516	8516.10	-electric instantaneous or storage water heaters and immersion heaters	RVC(40) or CTH or RVC(35) + CTSH
8516	8516.21	-electric space heating apparatus and electric soil heating apparatus: storage heating radiators	RVC(40) or CTH or RVC(35) + CTSH
8516	8516.29	-electric space heating apparatus and electric soil heating apparatus: other	RVC(40) or CTH or RVC(35) + CTSH
8516	8516.31	-electro-thermic hair-dressing or hand-drying apparatus: hair dryers	RVC(40) or CTH or RVC(35) + CTSH
8516	8516.32	-electro-thermic hair-dressing or hand-drying apparatus: other hair-dressing apparatus	RVC(40) or CTH or RVC(35) + CTSH

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8516	8516.33	-electro-thermic hair-dressing or hand-drying apparatus: hand-drying apparatus	RVC(40) or CTH or RVC(35) + CTSH
8516	8516.40	-electric smoothing irons	RVC(40) or CTH or RVC(35) + CTSH
8516	8516.50	-microwave ovens	RVC(40) or CTH or RVC(35) + CTSH
8516	8516.60	-other ovens; cookers, cooking plates, boiling rings, grillers and roasters	RVC(40) or CTH or RVC(35) + CTSH
8516	8516.71	-other electro-thermic appliances: coffee or tea makers	RVC(40) or CTH or RVC(35) + CTSH
8516	8516.72	-other electro-thermic appliances: toasters	RVC(40) or CTH or RVC(35) + CTSH
8516	8516.79	-other electro-thermic appliances: other	RVC(40) or CTH or RVC(35) + CTSH
8516	8516.80	-electric heating resistors	RVC(40) or CTH or RVC(35) + CTSH
8516	8516.90	-parts	RVC(40) or CTH
8517		Telephone sets, including telephones for cellular networks or other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528:	
8517	8517.11	-telephone sets, including telephones for cellular networks or for other wireless networks: line telephone sets with cordless handsets	RVC(40) or CTH or RVC(35) + CTSH
8517	8517.12	-telephone sets, including telephones for cellular networks or for other wireless networks: telephones for cellular networks or for other wireless networks	RVC(40) or CTH or RVC(35) + CTSH

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8517	8517.18	-telephone sets, including telephones for cellular networks or for other wireless networks: other	RVC(40) or CTH or RVC(35) + CTSH
8517	8517.61	-other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network: base stations	RVC(40) or CTH or RVC(35) + CTSH
8517	8517.62	-other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network: machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	RVC(40) or CTH or RVC(35) + CTSH
8517	8517.69	-other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network: other	RVC(40) or CTH or RVC(35) + CTSH
8517	8517.70	-parts	RVC(40) or CTH
8518		Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets:	
8518	8518.10	-microphones and stands therefor	RVC(40) or CTH or RVC(35) + CTSH
8518	8518.21	-loudspeakers, whether or not mounted in their enclosures: single loudspeakers, mounted in their enclosures	RVC(40) or CTH or RVC(35) + CTSH

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8518	8518.22 -loudspeakers, whether or not mounted in their enclosures: multiple loudspeakers, mounted in the same enclosure	RVC(40) or CTH or RVC(35) + CTSH
8518	8518.29 -loudspeakers, whether or not mounted in their enclosures: other	RVC(40) or CTH or RVC(35) + CTSH
8518	8518.30 -headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	RVC(40) or CTH or RVC(35) + CTSH
8518	8518.40 -audio-frequency electric amplifiers	RVC(40) or CTH or RVC(35) + CTSH
8518	8518.50 -electric sound amplifier sets	RVC(40) or CTH or RVC(35) + CTSH
8518	8518.90 -parts	RVC(40) or CTH
8519	Sound recording or reproducing apparatus	RVC(40) or CTH
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	RVC(40) or CTH
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521	RVC(40) or CTH
8523	Discs, tapes, solid-state non-volatile storage devices, 'smart cards' and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37:	

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8523 8523.21	-magnetic media: cards incorporating a magnetic stripe	RVC(40) or CTH, or Recording sound or other similarly recorded phenomena onto blank or un-recorded media of subheading 8523.21 confers origin whether or not there has been a change in tariff classification
8523 8523.29	-magnetic media: other	RVC(40) or CTH, or Recording sound or other similarly recorded phenomena onto blank or un-recorded media of subheading 8523.29 confers origin whether or not there has been a change in tariff classification
8523 8523.40	-optical media	RVC(40) or CTH, or Recording sound or other similarly recorded phenomena onto blank or un-recorded media of subheading 8523.40 confers origin whether or not there has been a change in tariff classification

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8523 8523.51	-semiconductor media: solid-state non-volatile storage devices	RVC(40) or CTH, or Recording sound or other similarly recorded phenomena onto blank or unrecorded media of subheading 8523.51 confers origin whether or not there has been a change in tariff classification
8523 8523.52	-semiconductor media: 'smart cards'	CTH, or Recording sound or other similarly recorded phenomena onto blank or unrecorded media of subheading 8523.52 confers origin whether or not there has been a change in tariff classification
8523 8523.59	-semiconductor media: other	CTH, or Recording sound or other similarly recorded phenomena onto blank or unrecorded media of subheading 8523.59 confers origin whether or not there has been a change in tariff classification

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8523	8523.80	-other	CTH, or Recording sound or other similarly recorded phenomena onto blank or unrecorded media of subheading 8523.80 confers origin whether or not there has been a change in tariff classification
8525		Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; digital cameras and video camera recorders	RVC(40) or CTH
8526		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus:	
8526	8526.10	-radar apparatus	RVC(40) or CTSH
8526	8526.91	-other: radio navigational aid apparatus	RVC(40) or CTSH
8526	8526.92	-other: radio remote control apparatus	RVC(40) or CTSH
8527		Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock:	
8527	8527.12	-radio-broadcast receivers capable of operating without an external source of power: pocket-size radio cassette-players	RVC(40) or CTH or RVC(35) + CTSH
8527	8527.13	-radio-broadcast receivers capable of operating without an external source of power: other apparatus combined with sound recording or reproducing apparatus	RVC(40) or CTH or RVC(35) + CTSH
8527	8527.19	-radio-broadcast receivers capable of operating without an external source of power: other	RVC(40) or CTH or RVC(35) + CTSH

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8527	8527.21	-radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles: combined with sound recording or reproducing apparatus	RVC(40) or CTH or RVC(35) + CTSH
8527	8527.29	-radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles: other	RVC(40) or CTH or RVC(35) + CTSH
8527	8527.91	-other: combined with sound recording or reproducing apparatus	RVC(40) or CTH or RVC(35) + CTSH
8527	8527.92	-other: not combined with sound recording or reproducing apparatus but combined with a clock	RVC(40) or CTH or RVC(35) + CTSH
8527	8527.99	-other: other	RVC(40) or CTH or RVC(35) + CTSH
8528		Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:	
8528	8528.41	-cathode-ray tube monitors: of a kind solely or principally used in an automatic data processing system of heading 8471	RVC(40) or CTH or RVC(35) + CTSH
8528	8528.49	-cathode-ray tube monitors: other	RVC(40) or CTH or RVC(35) + CTSH
8528	8528.51	-other monitors: of a kind solely or principally used in an automatic data processing system of heading 8471	RVC(40) or CTH or RVC(35) + CTSH
8528	8528.59	-other monitors: other	RVC(40) or CTH or RVC(35) + CTSH
8528	8528.61	-projectors: of a kind solely or principally used in an automatic data processing system of heading 8471	RVC(40) or CTH or RVC(35) + CTSH
8528	8528.69	-projectors: other	RVC(40) or CTH or RVC(35) + CTSH

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8528	8528.71 -reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus: not designed to incorporate a video display or screen	RVC(40) or CTH or RVC(35) + CTSH
8528	8528.72 -reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus: other, colour	RVC(40) or CTH or RVC(35) + CTSH
8528	8528.73 -reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus: other, black and white or other monochrome	RVC(40) or CTH or RVC(35) + CTSH
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528	RVC(40) or CTH
8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608):	
8530	8530.10 -equipment for railways or tramways	RVC(40) or CTSH
8530	8530.80 -other equipment	RVC(40) or CTSH
8530	8530.90 -parts	RVC(40) or CTH
8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530:	
8531	8531.10 -burglar or fire alarms and similar apparatus	RVC(40) or CTH or RVC(35) + CTSH
8531	8531.20 -indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	RVC(40) or CTH or RVC(35) + CTSH
8531	8531.80 -other apparatus	RVC(40) or CTH or RVC(35) + CTSH
8531	8531.90 -parts	RVC(40) or CTH

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8532	Electrical capacitors, fixed, variable or adjustable (pre-set):	
8532	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)	RVC(40) or CTH or RVC(35) + CTSH
8532	8532.21 -other fixed capacitors: tantalum	RVC(40) or CTH or RVC(35) + CTSH
8532	8532.22 -other fixed capacitors: aluminium electrolytic	RVC(40) or CTH or RVC(35) + CTSH
8532	8532.23 -other fixed capacitors: ceramic dielectric, single layer	RVC(40) or CTH or RVC(35) + CTSH
8532	8532.24 -other fixed capacitors: ceramic dielectric, multilayer	RVC(40) or CTH or RVC(35) + CTSH
8532	8532.25 -other fixed capacitors: dielectric of paper or plastics	RVC(40) or CTH or RVC(35) + CTSH
8532	8532.29 -other fixed capacitors: other	RVC(40) or CTH or RVC(35) + CTSH
8532	8532.30 -variable or adjustable (pre-set) capacitors	RVC(40) or CTH or RVC(35) + CTSH
8532	8532.90 -parts	RVC(40) or CTH
8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors:	
8533	8533.10 -fixed carbon resistors, composition or film types	RVC(40) or CTH or RVC(35) + CTSH
8533	8533.21 -other fixed resistors: for a power handling capacity not exceeding 20 W	RVC(40) or CTH or RVC(35) + CTSH
8533	8533.29 -other fixed resistors: other	RVC(40) or CTH or RVC(35) + CTSH

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8533	8533.31	-wirewound variable resistors, including rheostats and potentiometers: for a power handling capacity not exceeding 20 W	RVC(40) or CTH or RVC(35) + CTSH
8533	8533.39	-wirewound variable resistors, including rheostats and potentiometers: other	RVC(40) or CTH or RVC(35) + CTSH
8533	8533.40	-other variable resistors, including rheostats and potentiometers	RVC(40) or CTH or RVC(35) + CTSH
8533	8533.90	-parts	RVC(40) or CTH
8534		Printed circuits	RVC(40) or CTH
8535		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts:	
8535	8535.10	-fuses	RVC(40) or CTSH
8535	8535.21	-automatic circuit breakers: for a voltage of less than 72.5 kV	RVC(40) or CTSH
8535	8535.29	-automatic circuit breakers: other	RVC(40) or CTSH
8535	8535.30	-isolating switches and make-and-break switches	RVC(40) or CTSH
8535	8535.40	-lightning arresters, voltage limiters and surge suppressors	RVC(40) or CTSH
8535	8535.90	-other	RVC(40) or CTSH
8536		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables	RVC(40) or CTH

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8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517	RVC(40) or CTH
8538	Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537	RVC(40) or CTH
8539	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps:	
8539	8539.10 -sealed beam lamp units	RVC(40) or CTH or RVC(35) + CTSH
8539	8539.21 -other filament lamps, excluding ultra-violet or infra-red lamps: tungsten halogen	RVC(40) or CTSH
8539	8539.22 -other filament lamps, excluding ultra-violet or infra-red lamps: other, of a power not exceeding 200 W and for a voltage exceeding 100 V	RVC(40) or CTH or RVC(35) + CTSH
8539	8539.29 -other filament lamps, excluding ultra-violet or infra-red lamps: other	RVC(40) or CTH or RVC(35) + CTSH
8539	8539.31 -discharge lamps, other than ultra-violet lamps: fluorescent, hot cathode	RVC(40) or CTH or RVC(35) + CTSH
8539	8539.32 -discharge lamps, other than ultra-violet lamps: mercury or sodium vapour lamps; metal halide lamps	RVC(40) or CTH or RVC(35) + CTSH
8539	8539.39 -discharge lamps, other than ultra-violet lamps: other	RVC(40) or CTH or RVC(35) + CTSH
8539	8539.41 -ultra-violet or infra-red lamps; arc-lamps: arc-lamps	RVC(40) or CTH or RVC(35) + CTSH
8539	8539.49 -ultra-violet or infra-red lamps; arc-lamps: other	RVC(40) or CTH or RVC(35) + CTSH

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8539	8539.90	-parts	RVC(40) or CTH
8540		Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes):	
8540	8540.11	-cathode-ray television picture tubes, including video monitor cathode-ray tubes: colour	RVC(40) or CTH or RVC(35) + CTSH
8540	8540.12	-cathode-ray television picture tubes, including video monitor cathode-ray tubes: black and white or other monochrome	RVC(40) or CTH or RVC(35) + CTSH
8540	8540.20	-television camera tubes; image converters and intensifiers; other photo-cathode tubes	RVC(40) or CTSH
8540	8540.40	-data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	RVC(40) or CTSH
8540	8540.50	-data/graphic display tubes, black and white or other monochrome	RVC(40) or CTH or RVC(35) + CTSH
8540	8540.60	-other cathode-ray tubes	RVC(40) or CTSH
8540	8540.71	-microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes: magnetrons	RVC(40) or CTSH
8540	8540.72	-microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes: klystrons	RVC(40) or CTSH
8540	8540.79	-microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes: other	RVC(40) or CTH or RVC(35) + CTSH
8540	8540.81	-other valves and tubes: receiver or amplifier valves and tubes	RVC(40) or CTH or RVC(35) + CTSH
8540	8540.89	-other valves and tubes: other	RVC(40) or CTSH
8540	8540.91	-parts: of cathode-ray tubes	RVC(40) or CTH
8540	8540.99	-parts: other	RVC(40) or CTH

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8541	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals:	
8541	8541.10 -diodes, other than photosensitive or light emitting diodes	RVC(40) or CTH or RVC(35) + CTSH
8541	8541.21 -transistors, other than photosensitive transistors: with a dissipation rate of less than 1 W	RVC(40) or CTH or RVC(35) + CTSH
8541	8541.29 -transistors, other than photosensitive transistors: other	RVC(40) or CTH or RVC(35) + CTSH
8541	8541.30 -thyristors, diacs and triacs, other than photosensitive devices	RVC(40) or CTH or RVC(35) + CTSH
8541	8541.40 -photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	RVC(40) or CTH or RVC(35) + CTSH
8541	8541.50 -other semiconductor devices	RVC(40) or CTH or RVC(35) + CTSH
8541	8541.60 -mounted piezo-electric crystals	RVC(40) or CTH or RVC(35) + CTSH
8541	8541.90 -parts	RVC(40) or CTH
8542	Electronic integrated circuits:	
8542	8542.31 -electronic integrated circuits: processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	RVC(40) or CTSH
8542	8542.32 -electronic integrated circuits: memories	RVC(40) or CTSH
8542	8542.33 -electronic integrated circuits: amplifiers	RVC(40) or CTSH
8542	8542.39 -electronic integrated circuits: other	RVC(40) or CTSH

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8542	8542.90 -parts	RVC(40) or CTH
8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter:	
8543	8543.10 -particle accelerators	RVC(40) or CTSH
8543	8543.20 -signal generators	RVC(40) or CTSH
8543	8543.30 -machines and apparatus for electroplating, electrolysis or electrophoresis	RVC(40) or CTSH
8543	8543.70 -other machines and apparatus	RVC(40) or CTH or RVC(35) + CTSH
8543	8543.90 -parts	RVC(40) or CTH
8544	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	RVC(40) or CTH
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	RVC(40) or CTH
8546	Electrical insulators of any material	RVC(40) or CTH
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	RVC(40) or CTH

Tariff item	Description of products	Product specific rules
8548	Waste and scrap of primary cells, primary batteries and electrical accumulators; spent primary cells, spent primary batteries and spent electrical accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter:	
8548	8548.10 -waste and scrap of primary cells, primary batteries and electrical accumulators; spent primary cells, spent primary batteries and spent electrical accumulators	Origin is conferred to goods of this subheading that are derived from production or consumption in a party
8548	8548.90 -other	RVC(40) or CTH
Chapter 86		
	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	
8601	Rail locomotives powered from an external source of electricity or by electric accumulators	RVC(40) or CTH
8602	Other rail locomotives; locomotive tenders	RVC(40) or CTH
8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604	RVC(40) or CTH
8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	RVC(40) or CTH
8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)	RVC(40) or CTH
8606	Railway or tramway goods vans and wagons, not self-propelled	RVC(40) or CTH

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8607	Parts of railway or tramway locomotives or rolling-stock	RVC(40) or CTH
8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	RVC(40) or CTH
8609	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	RVC(40) or CTH
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	
8701	Tractors (other than tractors of heading 8709):	
8701	8701.10 -pedestrian controlled tractors	RVC(40) or CTH
8701	8701.20 -road tractors for semi-trailers	RVC(40)
8701	8701.30 -track-laying tractors	RVC(40) or CTH
8701	8701.90 -other	RVC(40) or CTH
8702	Motor vehicles for the transport of ten or more persons, including the driver	RVC(40)
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars	RVC(40)
8704	Motor vehicles for the transport of goods	RVC(40)
8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)	RVC(40) or CTH

Tariff item	Description of products	Product specific rules
8706	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705	RVC(40)
8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705	RVC(40)
8708	Parts and accessories of the motor vehicles of headings 8701 to 8705:	
8708	8708.10 -bumpers and parts thereof	RVC(40)
8708	8708.21 -other parts and accessories of bodies (including cabs): safety seat belts	RVC(40) + CTSH
8708	8708.29 -other parts and accessories of bodies (including cabs): other	RVC(40) + CTSH
8708	8708.30 -brakes and servo-brakes; parts thereof	RVC(40)
8708	8708.40 -gear boxes and parts thereof	RVC(40)
8708	8708.50 -drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	RVC(40)
8708	8708.70 -road wheels and parts and accessories thereof	RVC(40)
8708	8708.80 -suspension systems and parts thereof (including shock absorbers)	RVC(40)
8708	8708.91 -other parts and accessories: radiators and parts thereof	RVC(40)
8708	8708.92 -other parts and accessories: silencers (mufflers) and exhaust pipes; parts thereof	RVC(40)
8708	8708.93 -other parts and accessories: clutches and parts thereof	RVC(40)
8708	8708.94 -other parts and accessories: steering wheels, steering columns and steering boxes; parts thereof	RVC(40)
8708	8708.95 -other parts and accessories: safety airbags with inflator system, parts thereof	RVC(40)
8708	8708.99 -other parts and accessories: other	RVC(40) + CTSH

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8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	RVC(40) or CTH
8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	RVC(40) or CC
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	RVC(40)
8712	Bicycles and other cycles (including delivery tricycles), not motorised	RVC(40) or CTH
8713	Invalid carriages, whether or not motorised or otherwise mechanically propelled	RVC(40) or CTH
8714	Parts and accessories of vehicles of headings 8711 to 8713	RVC(40)
8715	Baby carriages and parts thereof	RVC(40) or CTH
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	RVC(40) or CTH
Chapter 88	Aircraft, spacecraft, and parts thereof	
8801	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft	RVC(40) or CTH
8802	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles	RVC(40) or CTH
8803	Parts of goods of heading 8801 or 8802	RVC(40) or CTH
8804	Parachutes (including dirigible parachutes and paragliders) and parachutes; parts thereof and accessories thereto	RVC(40) or CTH

Tariff item	Description of products	Product specific rules
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	RVC(40) or CTH
Chapter 89	Ships, boats and floating structures	
8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods	RVC(40) or CTH
8902	Fishing vessels; factory ships and other vessels for processing or preserving fishery products	RVC(40) or CTH
8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes	RVC(40) or CTH
8904	Tugs and pusher craft	RVC(40) or CTH
8905	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms	RVC(40) or CTH
8906	Other vessels, including warships and lifeboats other than rowing boats	RVC(40) or CTH
8907	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons)	RVC(40) or CTH
8908	Vessels and other floating structures for breaking up	RVC(40) or CTH
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	RVC(40) or CTH

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9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	RVC(40) or CTH
9003	Frames and mountings for spectacles, goggles or the like, and parts thereof:	
9003	9003.11 -frames and mountings: of plastics	RVC(40) or CTSH
9003	9003.19 -frames and mountings: of other materials	RVC(40) or CTSH
9003	9003.90 -parts	RVC(40) or CTH
9004	Spectacles, goggles and the like, corrective, protective or other	RVC(40) or CTH
9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy:	
9005	9005.10 -binoculars	RVC(40) or CTSH
9005	9005.80 -other instruments	RVC(40) or CTSH
9005	9005.90 -parts and accessories (including mountings)	RVC(40) or CTH
9006	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy:	
9006	9006.10 -cameras of a kind used for preparing printing plates or cylinders	RVC(40) or CTH or RVC(35) + CTSH
9006	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	RVC(40) or CTH or RVC(35) + CTSH
9006	9006.40 -instant print cameras	RVC(40) or CTH or RVC(35) + CTSH

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9006	9006.51	-other cameras: with a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	RVC(40) or CTH or RVC(35) + CTSH
9006	9006.52	-other cameras: other, for roll film of a width less than 35 mm	RVC(40) or CTH or RVC(35) + CTSH
9006	9006.53	-other cameras: other, for roll film of a width of 35 mm	RVC(40) or CTH or RVC(35) + CTSH
9006	9006.59	-other cameras: other	RVC(40) or CTH or RVC(35) + CTSH
9006	9006.61	-photographic flashlight apparatus and flashbulbs: discharge lamp ('electronic') flashlight apparatus	RVC(40) or CTH or RVC(35) + CTSH
9006	9006.69	-photographic flashlight apparatus and flashbulbs: other	RVC(40) or CTH or RVC(35) + CTSH
9006	9006.91	-parts and accessories: for cameras	RVC(40) or CTH
9006	9006.99	-parts and accessories: other	RVC(40) or CTH
9007		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus:	
9007	9007.11	-cameras: for film of less than 16 mm width or for double-8 mm film	RVC(40) or CTH or RVC(35) + CTSH
9007	9007.19	-cameras: other	RVC(40) or CTH or RVC(35) + CTSH
9007	9007.20	-projectors	RVC(40) or CTH or RVC(35) + CTSH
9007	9007.91	-parts and accessories: for cameras	RVC(40) or CTH
9007	9007.92	-parts and accessories: for projectors	RVC(40) or CTH
9008		Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers:	
9008	9008.10	-slide projectors	RVC(40) or CTSH

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9008	9008.20	-microfilm, microfiche or other microform readers, whether or not capable of producing copies	RVC(40) or CTSH
9008	9008.30	-other image projectors	RVC(40) or CTSH
9008	9008.40	-photographic (other than cinematographic) enlargers and reducers	RVC(40) or CTSH
9008	9008.90	-parts and accessories	RVC(40) or CTH
9010		Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens:	
9010	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	RVC(40) or CTSH
9010	9010.50	-other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	RVC(40) or CTSH
9010	9010.60	-projection screens	RVC(40) or CTSH
9010	9010.90	-parts and accessories	RVC(40) or CTH
9011		Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection:	
9011	9011.10	-stereoscopic microscopes	RVC(40) or CTSH
9011	9011.20	-other microscopes, for photomicrography, cinephotomicrography or microprojection	RVC(40) or CTSH
9011	9011.80	-other microscopes	RVC(40) or CTSH
9011	9011.90	-parts and accessories	RVC(40) or CTH
9012		Microscopes other than optical microscopes; diffraction apparatus:	
9012	9012.10	-microscopes other than optical microscopes and diffraction apparatus	RVC(40) or CTSH
9012	9012.90	-parts and accessories	RVC(40) or CTH

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9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter:	
9013	9013.10 -telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	RVC(40) or CTH or RVC(35) + CTSH
9013	9013.20 -lasers, other than laser diodes	RVC(40) or CTH or RVC(35) + CTSH
9013	9013.80 -other devices, appliances and instruments	RVC(40) or CTH or RVC(35) + CTSH
9013	9013.90 -parts and accessories	RVC(40) or CTH
9014	Direction finding compasses; other navigational instruments and appliances:	
9014	9014.10 -direction finding compasses	RVC(40) or CTH or RVC(35) + CTSH
9014	9014.20 -instruments and appliances for aeronautical or space navigation (other than compasses)	RVC(40) or CTH or RVC(35) + CTSH
9014	9014.80 -other instruments and appliances	RVC(40) or CTSH
9014	9014.90 -parts and accessories	RVC(40) or CTH
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders:	
9015	9015.10 -rangefinders	RVC(40) or CTH or RVC(35) + CTSH
9015	9015.20 -theodolites and tachymeters (tacheometers)	RVC(40) or CTH or RVC(35) + CTSH

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9015	9015.30 -levels	RVC(40) or CTH or RVC(35) + CTSH
9015	9015.40 -photogrammetrical surveying instruments and appliances	RVC(40) or CTH or RVC(35) + CTSH
9015	9015.80 -other instruments and appliances	RVC(40) or CTH or RVC(35) + CTSH
9015	9015.90 -parts and accessories	RVC(40) or CTH
9016	Balances of a sensitivity of 5 cg or better, with or without weights	RVC(40) or CTH
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter:	
9017	9017.10 -drafting tables and machines, whether or not automatic	RVC(40) or CTH or RVC(35) + CTSH
9017	9017.20 -other drawing, marking-out or mathematical calculating instruments	RVC(40) or CTH or RVC(35) + CTSH
9017	9017.30 -micrometers, callipers and gauges	RVC(40) or CTH or RVC(35) + CTSH
9017	9017.80 -other instruments	RVC(40) or CTH or RVC(35) + CTSH
9017	9017.90 -parts and accessories	RVC(40) or CTH

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9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments	RVC(40) or CTH or no change in tariff heading provided the machines, instruments and apparatus are manufactured from parts produced solely for the machines, instruments or apparatus of the same heading
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	RVC(40) or CTH or no change in tariff heading provided the machines, instruments and apparatus are manufactured from parts produced solely for the machines, instruments or apparatus of the same heading
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	RVC(40) or CTH
9021	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability	RVC(40) or CTH

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9022	Apparatus based on the use of x-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, x-ray tubes and other x-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like:	
9022	9022.12 -apparatus based on the use of x-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: computed tomography apparatus	RVC(40) or CTSH
9022	9022.13 -apparatus based on the use of x-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: other, for dental uses	RVC(40) or CTSH
9022	9022.14 -apparatus based on the use of x-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: other, for medical, surgical or veterinary uses	RVC(40) or CTSH
9022	9022.19 -apparatus based on the use of x-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: for other uses	RVC(40) or CTSH
9022	9022.21 -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: for medical, surgical, dental or veterinary uses	RVC(40) or CTSH
9022	9022.29 -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: for other uses	RVC(40) or CTSH
9022	9022.30 -x-ray tubes	RVC(40) or CTSH

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9022	9022.90 -other, including parts and accessories	RVC(40) or CTH
9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	RVC(40) or CTH
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics):	
9024	9024.10 -machines and appliances for testing metals	RVC(40) or CTSH
9024	9024.80 -other machines and appliances	RVC(40) or CTSH
9024	9024.90 -parts and accessories	RVC(40) or CTH
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments:	
9025	9025.11 -thermometers and pyrometers, not combined with other instruments: liquid-filled, for direct reading	RVC(40) or CTSH
9025	9025.19 -thermometers and pyrometers, not combined with other instruments: other	RVC(40) or CTSH
9025	9025.80 -other instruments	RVC(40) or CTSH
9025	9025.90 -parts and accessories	RVC(40) or CTH
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032:	
9026	9026.10 -for measuring or checking the flow or level of liquids	RVC(40) or CTH or RVC(35) + CTSH

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9026	9026.20 -for measuring or checking pressure	RVC(40) or CTH or RVC(35) + CTSH
9026	9026.80 -other instruments or apparatus	RVC(40) or CTH or RVC(35) + CTSH
9026	9026.90 -parts and accessories	RVC(40) or CTH
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes:	
9027	9027.10 -gas or smoke analysis apparatus	RVC(40) or CTH or RVC(35) + CTSH
9027	9027.20 -chromatographs and electrophoresis instruments	RVC(40) or CTH or RVC(35) + CTSH
9027	9027.30 -spectrometers, spectrophotometers and spectrographs using optical radiations (uv, visible, ir)	RVC(40) or CTH or RVC(35) + CTSH
9027	9027.50 -other instruments and apparatus using optical radiations (uv, visible, ir)	RVC(40) or CTH or RVC(35) + CTSH
9027	9027.80 -other instruments and apparatus	RVC(40) or CTH or RVC(35) + CTSH
9027	9027.90 -microtomes; parts and accessories	RVC(40) or CTH
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:	
9028	9028.10 -gas meters	RVC(40) or CTSH
9028	9028.20 -liquid meters	RVC(40) or CTSH
9028	9028.30 -electricity meters	RVC(40) or CTSH
9028	9028.90 -parts and accessories	RVC(40) or CTH

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Tariff item	Description of products	Product specific rules
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes:	
9029	9029.10 -revolution counters, production counters, taximeters, mileometers, pedometers and the like	RVC(40) or CTH or RVC(35) + CTSH
9029	9029.20 -speed indicators and tachometers; stroboscopes	RVC(40) or CTH or RVC(35) + CTSH
9029	9029.90 -parts and accessories	RVC(40) or CTH
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, x-ray, cosmic or other ionising radiations:	
9030	9030.10 -instruments and apparatus for measuring or detecting ionising radiations	RVC(40) or CTSH
9030	9030.20 -oscilloscopes and oscillographs	RVC(40) or CTSH
9030	9030.31 -other instruments and apparatus, for measuring or checking voltage, current, resistance or power: multimeters without a recording device	RVC(40) or CTSH
9030	9030.32 -other instruments and apparatus, for measuring or checking voltage, current, resistance or power: multimeters with a recording device	RVC(40) or CTSH
9030	9030.33 -other instruments and apparatus, for measuring or checking voltage, current, resistance or power: other, without a recording device	RVC(40) or CTSH
9030	9030.39 -other instruments and apparatus, for measuring or checking voltage, current, resistance or power: other, with a recording device	RVC(40) or CTSH

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9030	9030.40 -other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	RVC(40) or CTSH
9030	9030.82 -other instruments and apparatus: for measuring or checking semiconductor wafers or devices	RVC(40) or CTSH
9030	9030.84 -other instruments and apparatus: other, with a recording device	RVC(40) or CTSH
9030	9030.89 -other	RVC(40) or CTSH
9030	9030.90 -parts and accessories	RVC(40) or CTH
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors:	
9031	9031.10 -machines for balancing mechanical parts	RVC(40) or CTSH
9031	9031.20 -test benches	RVC(40) or CTSH
9031	9031.41 -other optical instruments and appliances: for inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	RVC(40) or CTSH
9031	9031.49 -other optical instruments and appliances: other	RVC(40) or CTSH
9031	9031.80 -other instruments, appliances and machines	RVC(40) or CTSH
9031	9031.90 -parts and accessories	RVC(40) or CTH
9032	Automatic regulating or controlling instruments and apparatus:	
9032	9032.10 -thermostats	RVC(40) or CTSH
9032	9032.20 -manostats	RVC(40) or CTSH
9032	9032.81 -other instruments and apparatus: hydraulic or pneumatic	RVC(40) or CTSH
9032	9032.89 -other instruments and apparatus: other	RVC(40) or CTSH
9032	9032.90 -parts and accessories	RVC(40) or CTH

Tariff item	Description of products	Product specific rules
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	RVC(40) or CTH
Chapter 91	Clocks and watches and parts thereof	
9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal	RVC(40) or CTH
9102	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 9101	RVC(40) or CTH
9103	Clocks with watch movements, excluding clocks of heading 9104	RVC(40) or CTH
9104	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	RVC(40) or CTH
9105	Other clocks	RVC(40) or CTH
9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders)	RVC(40) or CTH
9107	Time switches with clock or watch movement or with synchronous motor	RVC(40) or CTH
9108	Watch movements, complete and assembled	RVC(40) or CTH
9109	Clock movements, complete and assembled	RVC(40) or CTH
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	RVC(40) or CTH
9111	Watch cases and parts thereof:	
9111	9111.10 -cases of precious metal or of metal clad with precious metal	RVC(40) or CTSH

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9111 9111.20	-cases of base metal, whether or not gold-or silver-plated	RVC(40) or CTSH
9111 9111.80	-other cases	RVC(40) or CTSH
9111 9111.90	-parts	RVC(40) or CTH
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	RVC(40) or CTH
9113	Watch straps, watch bands and watch bracelets, and parts thereof	RVC(40) or CTH
9114	Other clock or watch parts	RVC(40) or CTH
Chapter 92	Musical instruments; parts and accessories of such articles	
9201	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments	RVC(40) or CTH
9202	Other string musical instruments (for example, guitars, violins, harps)	RVC(40) or CTH
9205	Other wind musical instruments (for example, clarinets, trumpets, bag-pipes)	RVC(40) or CTH
9206	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)	RVC(40) or CTH
9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)	RVC(40) or CTH
9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments	RVC(40) or CTH
9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds	RVC(40) or CTH

Tariff item	Description of products	Product specific rules
Chapter 93	Arms and ammunition; parts and accessories thereof	
9301	Military weapons, other than revolvers, pistols and the arms of heading 9307	RVC(40) or CTH
9302	Revolvers and pistols, other than those of heading 9303 or 9304	RVC(40) or CTH
9303	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)	RVC(40) or CTH
9304	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307	RVC(40) or CTH
9305	Parts and accessories of articles of headings 9301 to 9304	RVC(40) or CTH
9306	Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads	RVC(40) or CTH
9307	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	RVC(40) or CTH
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	
9401	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof:	
9401	9401.10 -seats of a kind used for aircraft	RVC(40) or CTH or RVC(35) + CTSH

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9401 9401.20	-seats of a kind used for motor vehicles	RVC(40) or CTH or RVC(35) + CTSH
9401 9401.30	-swivel seats with variable height adjustment	RVC(40) or CTH or RVC(35) + CTSH
9401 9401.40	-seats other than garden seats or camping equipment, convertible into beds	RVC(40) or CTH or RVC(35) + CTSH
9401 9401.51	-seats of cane, osier, bamboo or similar materials: of bamboo or rattan	RVC(40) or CTH or RVC(35) + CTSH
9401 9401.59	-seats of cane, osier, bamboo or similar materials: other	RVC(40) or CTH or RVC(35) + CTSH
9401 9401.61	-other seats, with wooden frames: upholstered	RVC(40) or CTH or RVC(35) + CTSH
9401 9401.69	-other seats, with wooden frames: other	RVC(40) or CTH or RVC(35) + CTSH
9401 9401.71	-other seats, with metal frames: upholstered	RVC(40) or CTH or RVC(35) + CTSH
9401 9401.79	-other seats, with metal frames: other	RVC(40) or CTH or RVC(35) + CTSH
9401 9401.80	-other seats	RVC(40) or CTH or RVC(35) + CTSH
9401 9401.90	-parts	RVC(40) or CTH
9402	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles	RVC(40) or CTH
9403	Other furniture and parts thereof:	
9403 9403.10	-metal furniture of a kind used in offices	RVC(40) or CTH or RVC(35) + CTSH

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9403	9403.20 -other metal furniture	RVC(40) or CTH or RVC(35) + CTSH
9403	9403.30 -wooden furniture of a kind used in offices	RVC(40) or CTH or RVC(35) + CTSH
9403	9403.40 -wooden furniture of a kind used in the kitchen	RVC(40) or CTH or RVC(35) + CTSH
9403	9403.50 -wooden furniture of a kind used in the bedroom	RVC(40) or CTH or RVC(35) + CTSH
9403	9403.60 -other wooden furniture	RVC(40) or CTH or RVC(35) + CTSH
9403	9403.70 -furniture of plastics	RVC(40) or CTH or RVC(35) + CTSH
9403	9403.81 -furniture of other materials, including cane, osier, bamboo or similar materials: of bamboo or rattan	RVC(40) or CTH or RVC(35) + CTSH
9403	9403.89 -furniture of other materials, including cane, osier, bamboo or similar materials: other	RVC(40) or CTH or RVC(35) + CTSH
9403	9403.90 -parts	RVC(40) or CTH
9404	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered:	
9404	9404.10 -mattress supports	RVC(40) or CTH
9404	9404.21 -mattresses: of cellular rubber or plastics, whether or not covered	RVC(40) or CTH
9404	9404.29 -mattresses: of other materials	RVC(40) or CTH
9404	9404.30 -sleeping bags	CTH
9404	9404.90 -other	CTH

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9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included:	
9405	9405.10 -chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	RVC(40) or CTH
9405	9405.20 -electric table, desk, bedside or floor-standing lamps	RVC(40) or CTH or RVC(35) + CTSH
9405	9405.30 -lighting sets of a kind used for Christmas trees	RVC(40) or CTH or RVC(35) + CTSH
9405	9405.40 -other electric lamps and lighting fittings	RVC(40) or CTH or RVC(35) + CTSH
9405	9405.50 -non-electrical lamps and lighting fittings	RVC(40) or CTH or RVC(35) + CTSH
9405	9405.60 -illuminated signs, illuminated name-plates and the like	RVC(40) or CTH or RVC(35) + CTSH
9405	9405.91 -parts: of glass	RVC(40) or CTH
9405	9405.92 -parts: of plastics	RVC(40) or CTH
9405	9405.99 -parts: other	RVC(40) or CTH
9406	Prefabricated buildings	RVC(40) or CTH
Chapter 95	Toys, games and sports requisites; parts and accessories thereof	
9503	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds	RVC(40) or CTH
9504	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment	RVC(40) or CTH

Tariff item	Description of products	Product specific rules
9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes	RVC(40) or CTH
9506	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools	RVC(40) or CTH
9507	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy 'birds' (other than those of heading 9208 or 9705) and similar hunting or shooting requisites	RVC(40) or CTH
9508	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres	RVC(40) or CTH
Chapter 96	Miscellaneous manufactured articles	
9601	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding)	RVC(40) or CTH
9602	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin	RVC(40) or CTH

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9603	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees)	RVC(40) or CTH
9604	Hand sieves and hand riddles	RVC(40) or CTH
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	RVC(40) or CTH
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	RVC(40) or CTH
9607	Slide fasteners and parts thereof:	
9607	9607.11 -slide fasteners: fitted with chain scoops of base metal	RVC(40) or CTSH
9607	9607.19 -slide fasteners: other	RVC(40) or CTSH
9607	9607.20 -parts	RVC(40) or CTH
9608	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609:	
9608	9608.10 -ball point pens	RVC(40) or CTSH
9608	9608.20 -felt tipped and other porous-tipped pens and markers	RVC(40) or CTSH
9608	9608.31 -fountain pens, stylograph pens and other pens: Indian ink drawing pens	RVC(40) or CTSH
9608	9608.39 -fountain pens, stylograph pens and other pens: other	RVC(40) or CTSH
9608	9608.40 -propelling or sliding pencils	RVC(40) or CTSH
9608	9608.50 -sets of articles from two or more of the foregoing subheadings	RVC(40) or CTH
9608	9608.60 -refills for ball point pens, comprising the ball point and ink-reservoir	RVC(40) or CTH

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9608	9608.91 -other: pen nibs and nib points	RVC(40) or CTH
9608	9608.99 -other: other	RVC(40) or CTH
9609	Pencils (other than pencils of heading 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks:	
9609	9609.10 -pencils and crayons, with leads encased in a rigid sheath	RVC(40) or CTSH
9609	9609.20 -pencil leads, black or coloured	RVC(40) or CTH
9609	9609.90 -other	RVC(40) or CTH
9610	Slates and boards, with writing or drawing surfaces, whether or not framed	RVC(40) or CTH
9611	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks, and hand printing sets incorporating such composing sticks	RVC(40) or CTH
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	RVC(40) or CTH
9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks:	
9613	9613.10 -pocket lighters, gas fuelled, non-refillable	RVC(40) or CTSH
9613	9613.20 -pocket lighters, gas fuelled, refillable	RVC(40) or CTSH
9613	9613.80 -other lighters	RVC(40) or CTSH
9613	9613.90 -parts	RVC(40) or CTH
9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	RVC(40) or CTH
9615	Combs, hair-slides and the like; hair-pins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof	RVC(40) or CTH

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9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations	RVC(40) or CTH
9617	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners	RVC(40) or CTH
9618	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	RVC(40) or CTH
Chapter 97	Works of art, collectors' pieces and antiques	
9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques	RVC(40) or CTH
9702	Original engravings, prints and lithographs	RVC(40) or CTH
9703	Original sculptures and statuary, in any material	RVC(40) or CTH
9704	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907	RVC(40) or CTH
9705	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	RVC(40) or CTH
9706	Antiques of an age exceeding one hundred years	RVC(40) or CTH

Rebecca Kitteridge,
Clerk of the Executive Council.

Explanatory note

This note is not part of the regulations, but is intended to indicate their general effect.

These regulations, which come into force on 1 January 2010, prescribe rules of origin for imports of goods from a party to the ASEAN–Australia–New Zealand Free Trade Area agreement. This agreement is also known as the AANZFTA.

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