

**THE FREE TRADE AGREEMENT BETWEEN  
THE GOVERNMENT OF THE REPUBLIC OF  
THE PHILIPPINES  
AND  
THE GOVERNMENT OF THE REPUBLIC OF  
KOREA**

## **PREAMBLE**

The Government of the Republic of the Philippines: (“the Philippines”) and the Government of the Republic of Korea (“Korea”), hereinafter referred to collectively as the “Parties” and individually as a “Party”:

**RECOGNIZING** their longstanding and strong friendship and the need to strengthen their close economic relations;

**CONVINCED** that a free trade area will create an expanded and secure market for goods and services in their territories and a stable and predictable environment for investment, thus enhancing the competitiveness of their firms in global markets;

**RECOGNIZING** the need to strengthen the framework for broader and deeper economic cooperation;

**DESIRING** to promote economic growth and create new employment opportunities;

**RECOGNIZING** the different levels of economic development between the Parties;

**DESIRING** to strengthen a mutually beneficial cooperative framework to foster creativity and innovation, and to promote stronger linkages in and between the dynamic sectors of their economies;

**SEEKING** to establish clear and mutually advantageous rules governing their trade and investment and to reduce or eliminate the barriers to such trade and investment between them;

**DESIRING** to promote a predictable, transparent, and consistent business environment that will assist enterprises in planning effectively and using resources efficiently;

**RESOLVED** to contribute to the harmonious development and expansion of world trade by removing obstacles to trade through the creation of a free trade area;

**BUILDING** on their respective rights and obligations under the *Marrakesh Agreement Establishing the World Trade Organization* and other multilateral, regional, and bilateral agreements to which both Parties are party; and

**REAFFIRMING** their desire to build upon their commitments under the *Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Member Countries of the Association of Southeast Asian Nations and the Republic of Korea* as well as other relevant agreements pursuant to the Framework Agreement,

**HAVE AGREED** as follows:

## **CHAPTER ONE GENERAL PROVISIONS**

### **Article 1.1: Establishment of a Free Trade Area**

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

### **Article 1.2: Objectives**

The objectives of this Agreement are to:

- (a) achieve the substantial liberalization of trade in goods between the Parties, in conformity with Article XXIV of GATT 1994;
- (b) achieve the substantial liberalization of trade in services between the Parties, in conformity with Article V of GATS;
- (c) mutually enhance investment opportunities;
- (d) promote competition in their economies, particularly as it relates to economic relations between the Parties;
- (e) bring substantial benefits to the Parties, with special consideration for Micro, Small and Medium Enterprises (MSMEs);
- (f) develop appropriate cooperation initiatives in the fields of innovation and research and development; and
- (g) establish a framework to enhance closer cooperation in the fields agreed upon by the Parties in this Agreement.

### **Article 1.3: Relation to Other Agreements**

1. The Parties reaffirm their rights and obligations under the WTO Agreement, the ASEAN-Korea FTA, and any other agreements to which both Parties are party.

2. Unless otherwise provided in this Agreement, in the event of any inconsistency between this Agreement and another agreement to which both Parties are party, the Parties shall immediately consult with each other with a view to finding a mutually satisfactory solution.

#### **Article 1.4: Extent of Obligations**

Each Party shall, subject to the provisions of this Agreement, ensure the observance of all obligations and commitments under this Agreement by its regional and local governments and authorities, and by non-governmental bodies in the exercise of governmental powers delegated to them by central, regional and local governments or authorities.

#### **Article 1.5: General Definitions**

For purposes of this Agreement, unless otherwise specified,

**Agreement on Agriculture** means the *Agreement on Agriculture*, in Annex 1A to the WTO Agreement;

**Anti-Dumping Agreement** means the *Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994*, in Annex 1A to the WTO Agreement;

**customs authority** means the authority that, in accordance with the legislation of each Party, is responsible for the administration and enforcement of its customs laws and regulations:

- (a) for the Philippines, the Bureau of Customs, or its successor; and
- (b) for Korea, the Ministry of Economy and Finance or the Korea Customs Service, or their respective successors;

**customs duties** means any customs or import duty and a charge of any kind, including any form of surtax or surcharge, imposed in connection with the importation of a good, but does not include any:

- (a) charge equivalent to an internal tax imposed consistently with Article III:2 of GATT 1994, in respect of like, directly competitive, or substitutable goods of a Party, or in respect of goods from which the imported good has been manufactured or produced in whole or in part;

- (b) duty imposed pursuant to a Party's laws and regulations consistent with Chapter Three (Trade Remedies);
- (c) fee or other charge in connection with importation commensurate with the cost of services rendered;
- (d) premiums offered or collected on an imported good arising out of any tendering system in respect of the administration of quantitative import restrictions or tariff rate quotas; or
- (e) duty imposed pursuant to any agricultural safeguard measure taken under the Agreement on Agriculture;

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

**days** means calendar days, including weekends and holidays;

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

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

**GATT 1994** means the *General Agreement on Tariffs and Trade 1994*, including its notes and supplementary provisions, which is a part of the WTO Agreement;

**goods** means any merchandise, product, article, or material;

**Harmonized System (HS)** means the nomenclature of the Harmonized Commodity Description and Coding System defined in the *International Convention on the Harmonized Commodity Description and Coding System*, including all legal notes thereto, as in force and as amended from time to time;

**Joint Committee** means the Philippines-Korea Free Trade Agreement Joint Committee established under Article 11.1 (Joint Committee);

**juridical person** means any legal entity duly constituted or otherwise organized under applicable laws and regulations, whether for profit or otherwise, and whether privately-owned or governmentally-owned, including any corporation, trust, partnership, joint venture, sole proprietorship, or association;

**ASEAN-Korea FTA** means the *Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Member Countries of the Association of Southeast Asian Nations and the Republic of Korea* and other

relevant agreements stipulated in paragraph 1 of Article 1.4 of the Framework Agreement;

**measure** means any measure by a Party, whether in the form of a law, regulation, rule, procedure, decision, administrative action, or any other form;

**measures adopted or maintained by a Party** means measures adopted or maintained by:

- (a) central, regional, or local governments and authorities; and
- (b) non-governmental bodies in the exercise of powers delegated by central, regional, or local governments and authorities;

**national** means:

- (a) for the Philippines, a Filipino national as defined in its Constitution, as amended; and
- (b) for Korea, a Korean national within the meaning of the Nationality Act, as amended;

**originating goods** means products or materials that qualify as originating under Chapter Four (Rules of Origin);

**person** means a natural person or a juridical person;

**preferential tariff treatment** means tariff concessions granted to originating goods as reflected by the tariff rates applicable under this Agreement;

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

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

**territory** means:

- (a) for the Philippines, the national territory as defined in Article I of its Constitution. The term “national territory” also includes the exclusive economic zone and the continental shelf over which the Philippines exercises sovereign rights or jurisdiction in accordance with its laws and regulations and under international law; and

- (b) for Korea, the land, maritime, and airspace under its sovereignty, and those maritime areas, including the seabed and subsoil adjacent to and beyond the outer limit of the territorial seas over which it may exercise sovereign rights or jurisdiction in accordance with international law and its domestic law;

**Trade Facilitation Agreement** means *the Agreement on Trade Facilitation*, in Annex 1A to the WTO Agreement;

**WTO** means the World Trade Organization; and

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



## **CHAPTER TWO TRADE IN GOODS**

### **Article 2.1: Definitions**

For purposes of this Chapter:

**consular transactions** means requirements that goods of a Party intended for export to the territory of the other Party must first be submitted to the supervision of the consul of the importing Party in the territory of the exporting Party for the purpose of obtaining consular invoices or consular visas for commercial invoices, certificates of origin, manifests, shippers' export declarations, or any other customs documentation required on or in connection with importation; and

**import licensing** means an administrative procedure requiring the submission of an application or other documentation (other than that required for customs purposes) to the relevant administrative body as a prior condition for importation into the territory of the importing Party.

### **Article 2.2: Objectives**

The Parties shall liberalize trade in goods under this Agreement, in conformity with Article XXIV of GATT 1994.

### **Article 2.3: Scope and Coverage**

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

### **Article 2.4: Reduction or Elimination of Customs Duties**

1. Except as otherwise provided in this Agreement, each Party shall reduce or eliminate its customs duties on originating goods of the other Party in accordance with its respective Schedule of Tariff Commitments reflected in Annex 2-A.

2. In accordance with the WTO Agreement, originating goods of the other Party shall be eligible, at the time of importation, for the most-favored-nation (MFN) applied rate of customs duty for those goods in a Party, where that MFN

applied rate is lower than the preferential rate of customs duty provided for in that Party's Schedule of Tariff Commitments. Subject to each Party's laws and regulations, each Party shall provide that an importer may apply for a refund of any excess duty paid for a good if the importer did not make a claim for the lower MFN rate applicable at the time of importation.

3. Except as otherwise provided in this Agreement, neither Party shall increase any existing customs duty, or adopt any new customs duty, on originating goods of the other Party, as provided in its Schedule of Tariff Commitments.

### **Article 2.5: Acceleration of Tariff Commitments**

1. A Party may, at any time, unilaterally improve or accelerate its tariff commitments set out in its Schedule of Tariff Commitments. Such Party shall inform the other Party as early as practicable before the new preferential rate of customs duty takes effect.

2. Upon request of a Party, the Parties will consult to consider accelerating the reduction or elimination of customs duties set out in their respective Schedule of Tariff Commitments. An agreement by the Parties to accelerate the reduction or elimination of a customs duty on a good shall supersede any duty rate or staging category determined pursuant to their respective Schedules of Tariff Commitments reflected in Annex 2-A.

3. Following a unilateral improvement or acceleration of its tariff commitments referred to in Paragraph 1, a Party may raise its preferential customs duty to a level not in excess of that set out in its Schedule of Tariff Commitments for that year. Such Party shall inform the other Party of the date from which the new preferential rate of customs duty comes into effect as early as practicable before such date.

### **Article 2.6: Classification of Goods**

The classification of goods in trade between the Parties shall be in conformity with the Harmonized System (HS).

### **Article 2.7: Agricultural Export Subsidies**

The Parties reaffirm their commitments made in the 2015 Ministerial Decision on Export Competition, adopted in Nairobi, including elimination of scheduled export subsidy entitlements for agriculture goods.

## **Article 2.8: Goods in Transit**

Each Party shall continue to facilitate customs clearance of goods in transit from or to the other Party in accordance with paragraph 3 of Article V of GATT 1994 and the relevant provisions of the Trade Facilitation Agreement.

## **Article 2.9: Temporary Admission of Goods**

1. Each Party shall allow, as provided for in its laws and regulations, goods to be brought into its customs territory conditionally relieved, totally or partially, from payment of import duties and taxes, if such goods:

- (a) are brought into its customs territory for a specific purpose;
- (b) are intended for re-exportation within a specific period; and
- (c) have not undergone any change, except normal depreciation and wastage due to the use made of them.

2. Each Party shall, at the request of the person concerned and for reasons its customs authority considers valid, extend the time limit for duty-free temporary admission provided for in paragraph 1 beyond the period initially fixed.

3. Neither Party shall condition the duty-free temporary admission of a good provided for in paragraph 1, other than to require that the good:

- (a) be used solely by or under the personal supervision of a national or resident of the other Party in the exercise of the business activity, trade, profession, or sport of that person;
- (b) not be sold or leased while in its territory;
- (c) be accompanied by a security or guarantee in an amount no greater than the customs duties, taxes, fees, and charges that would otherwise be owed on entry or final importation, releasable on exportation of the good;
- (d) be capable of identification when imported and exported;
- (e) be exported on the departure of the person referred to in subparagraph (a), or within such other period related to the

purpose of the temporary admission as the Party may establish, unless extended;

- (f) be admitted in no greater quantity than is reasonable for its intended use; and
- (g) be otherwise admissible into the Party's territory under its laws and regulations.

4. If any condition that a Party imposes under paragraph 3 has not been fulfilled, the Party may apply the customs duty and any other charge that would normally be owed on the good in addition to any other charges or penalties provided for under its laws and regulations.

5. Each Party shall permit a good temporarily admitted under this Article to be re-exported through a customs port other than that through which it was admitted.

#### **Article 2.10: Customs Valuation**

For purposes of determining the customs value of goods traded between the Parties, Article VII of GATT 1994 and Part I of the Customs Valuation Agreement shall apply and are hereby incorporated into and made part of this Agreement, *mutatis mutandis*.

#### **Article 2.11: Quantitative Restrictions and Non-Tariff Measures**

1. Except as otherwise provided in this Agreement, neither Party shall adopt or maintain any prohibition or restriction other than duties, taxes, or other charges, whether made effective through quotas, import or export licenses, or other measures, on the importation of any good of the other Party or on the exportation of any good destined for the territory of the other Party, except in accordance with its rights and obligations under the relevant provisions under the WTO Agreement. To this end, Article XI of GATT 1994 shall apply and is hereby incorporated into and made part of this Agreement, *mutatis mutandis*.

2. In this regard, a Party shall not adopt or maintain any non-tariff measure on the importation of any good of the other Party or on the exportation of any good destined for the territory of the other Party, except in accordance with its WTO rights and obligations or in accordance with this Agreement.

3. Each Party shall ensure the transparency of its non-tariff measures permitted under paragraph 2 and shall ensure that any such measures are not

prepared, adopted, or applied with the view to or with the effect of creating unnecessary obstacles to trade between the Parties.

### **Article 2.12: Import Licensing**

1. With respect to the rights and obligations of the Parties concerning import licensing, the *Agreement on Import Licensing Procedures* in Annex 1A to the WTO Agreement shall apply and is hereby incorporated into and made part of this Agreement, *mutatis mutandis*.

2. Within 30 days after the date of entry into force of this Agreement, each Party shall notify the other Party of its existing import licensing procedures<sup>1</sup>, if any. The notification shall:

- (a) include the information specified in Article 5 of the Import Licensing Agreement; and
- (b) be without prejudice as to whether the import licensing procedure is consistent with this Agreement.

3. Before applying any new or modified import licensing procedure, a Party shall notify the other Party of the new procedure or modification, and to the extent possible, publish in an official government website at least 20 days before the new procedure or modification takes effect.

### **Article 2.13: Fees and Formalities**

1. Each Party shall ensure, in accordance with Article VIII:1 of GATT 1994, that all fees and charges of whatever character (other than import or export duties, and other than taxes within the purview of Article III of GATT 1994, and any additional customs duty collected as a result of a measure consistent with Chapter Three (Trade Remedies)) imposed on or in connection with importation or exportation are limited in amount to the approximate cost of services rendered and do not represent an indirect protection to domestic goods or a taxation on imports or exports for fiscal purposes.

2. Each Party shall promptly publish details of the fees and charges that it imposes in connection with importation or exportation and shall make such information available on the internet.

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<sup>1</sup> Existing import licensing procedures being referred to in this paragraph are those which have not yet been notified to the WTO at the date of entry into force of this Agreement.

3. Neither Party shall require consular transactions, including related fees and charges, in connection with the importation of a good of the other Party.

#### **Article 2.14: National Treatment on Internal Taxation and Regulation**

Each Party shall accord national treatment to the goods of the other Party in accordance with Article III of GATT 1994. To this end, Article III of GATT 1994 shall be incorporated into and shall form part of this Agreement, *mutatis mutandis*.

#### **Article 2.15: Agricultural Safeguard Measures**

1. Notwithstanding Article 2.4, a Party may apply an agricultural safeguard measure only up to the end of that particular year when it was imposed, in the form of a higher import duty on an originating agricultural good listed in that Party's Schedule to Annex 2-B, consistent with paragraphs 2 through 7 if the aggregate volume of imports of that good in any year exceeds a trigger level as set out in its Schedule to Annex 2-B.

2. The duty under paragraph 1 shall not exceed the lesser of:

- (a) the prevailing most-favored-nation (MFN) applied rate;
- (b) the MFN applied rate of duty in effect on the day immediately preceding the date of entry into force of this Agreement; or
- (c) the duty rate set out in the applying Party's Schedule to Annex 2-B.

3. The duties each Party applies under paragraph 1 shall be set according to the maximum duty that may be applied each year for each such good in the Party's Schedule to Annex 2-B.

4. Neither Party may apply or maintain an agricultural safeguard measure and at the same time apply or maintain, with respect to the same good:

- (a) a bilateral transitional safeguard measure under Chapter Three (Trade Remedies);
- (b) a measure under Article XIX of GATT 1994 and the Safeguards Agreement; or

- (c) a measure under any agricultural safeguard provisions of the *Agreement on Agriculture* in Annex 1A to the WTO Agreement.

5. A Party shall implement any agricultural safeguard measure in a transparent manner. Within 60 days after imposing a measure, the Party applying the measure shall notify the other Party in writing and provide the other Party with relevant data concerning the measure. On the written request of the other Party, a Party shall consult with the other Party within 45 days upon receipt of the written request regarding the application of the measure.

6. The implementation and operation of this Article may be the subject of discussion and review in the Committee on Trade in Goods under Article 2.20.

7. Neither Party shall apply or maintain an agricultural safeguard measure on an originating agricultural good if the period specified in the agricultural safeguard provisions of the Party's Schedule to Annex 2-B has expired.

#### **Article 2.16: Sanitary and Phytosanitary Measures**

1. The Parties affirm their existing rights and obligations with respect to each other under the *Agreement on the Application of Sanitary and Phytosanitary Measures* in Annex 1A to the WTO Agreement.

2. Neither Party shall have recourse to Chapter Nine (Dispute Settlement) for any matter arising under this Article.

#### **Article 2.17: Technical Barriers to Trade**

The Parties affirm their existing rights and obligations with respect to each other under the *Agreement on Technical Barriers to Trade*, in Annex 1A to the WTO Agreement.

#### **Article 2.18: Modification of Concessions**

In exceptional circumstances, where a Party faces unforeseen difficulties in implementing its tariff commitments, that Party may, subject to an agreement with the other Party, modify or withdraw a concession contained in its schedule of tariff commitments. In order to reach such agreement, a Party shall engage in negotiations with the other Party. In such negotiations, the Party proposing to modify or withdraw a concession shall maintain a level of reciprocal and mutually advantageous concessions no less favorable to the other Party than that provided for in this Agreement prior to such negotiations, which may include compensatory adjustments with respect to other goods. The mutually agreed

outcome of the negotiations, including any compensatory adjustments, shall be incorporated into this Agreement in accordance with Article 12.2 (Amendments).

#### **Article 2.19: Contact Points**

The Parties shall exchange contact details of focal points for this Chapter in order to facilitate the communication and the exchange of information.

#### **Article 2.20: Committee on Trade in Goods**

1. The Parties hereby establish a Committee on Trade in Goods composed of government representatives of each Party.
2. The Committee on Trade in Goods may consider any matter arising under this Chapter, including Annex 2-A.
3. The functions of the Committee on Trade in Goods shall include:
  - (a) monitoring the implementation and administration of this Chapter, including utilization of their respective preferences, and undertaking consultations, as appropriate;
  - (b) preparing technical amendments, including the transposition of the Tariff Elimination or Reduction Schedules according to the amendments in the HS;
  - (c) reviewing and making appropriate recommendations to the Joint Committee on matters arising from the implementation and administration of the Chapter;
  - (d) addressing matters related to trade in goods between the Parties, especially those related to quantitative restrictions, non-tariff measures, and, if appropriate, referring such matters to the Joint Committee for its consideration; and
  - (e) carrying out other functions as may be delegated by the Joint Committee or agreed by the Parties.
4. The Committee on Trade in Goods shall strengthen their cooperation to facilitate the exchange of information between the competent authorities of the Parties, for purposes of carrying out the functions under paragraph 3.



5. The Committee on Trade in Goods shall meet at least once a year or as otherwise agreed. Meetings may be conducted in person or by any technological means available to the Parties.

6. The Committee on Trade in Goods shall report to the Joint Committee on the results of its meetings.

**ANNEX 2-A**  
**REDUCTION OR ELIMINATION OF CUSTOMS DUTIES**

1. The following staging categories apply to the reduction or elimination of customs duties by each Party pursuant to Article 2.4.1:

- (a) customs duties on originating goods provided for in the items in staging category “Cat 0” in a Party’s Schedule shall be eliminated entirely and such goods shall be free of any customs duty on the date of entry into force of this Agreement;
- (b) customs duties on originating goods provided for in the items in the following staging categories in a Party’s Schedule shall be eliminated from the base rate beginning on the date this Agreement enters into force as follows, and as indicated in each Party’s Tariff Schedule:
  - (i) for originating goods in staging category “Cat 3” in a Party’s Schedule, such goods shall be free of any customs duty effective 1 January of year 3;
  - (ii) for originating goods in staging category “Cat 5” in a Party’s Schedule, such goods shall be free of any customs duty effective 1 January of year 5;
  - (iii) for originating goods in staging category “Cat 7” in a Party’s Schedule, such goods shall be free of any customs duty effective 1 January of year 7;
  - (iv) for originating goods in staging category “Cat 10” in a Party’s Schedule, such goods shall be free of any customs duty effective 1 January of year 10; and
  - (v) for originating goods in staging category “Cat 15” in a Party’s Schedule, such goods shall be free of any customs duty effective 1 January of year 15.
- (c) customs duties on originating goods provided for in the items in staging category “SL” in a Party’s Schedule shall be reduced from the base rate to the end rates as indicated in each Party’s Tariff Schedule.

2. The originating goods provided for in the items in staging category “EX” in a Party’s Schedule shall be excluded from any commitment of reduction or elimination of customs duties.

3. The base rate of customs duty set out in a Party's Schedule to this Annex reflects the lower of each Party's MFN applied customs duty rates in effect on 1 January 2018, and its preferential customs duty rates under the ASEAN-Korea FTA, in effect on 1 January 2016.
4. The interim rate of customs duty at each stage of reduction for an item is to be indicated in each Party's Schedule.
5. For purposes of this Annex and a Party's Schedule, year one means the year this Agreement enters into force as provided for in Article 12.5 (Entry into Force).
6. For purposes of this Annex and as indicated in each Party's Schedule, beginning in year two, each annual stage of tariff reduction shall take effect on 1 January of the relevant year.
7. The Parties shall ensure that the transposition of HS code shall not affect the value of tariff concessions under this Annex.
8. For the Philippines, the provisions of its Tariff Schedule are generally expressed in terms of the ASEAN Harmonized Tariff Nomenclature of the Philippines (AHTN), and the interpretation of the provisions of its Schedule shall be governed by the General Notes, Section Notes, and Chapter Notes of the AHTN. To the extent that provisions of its Schedule are identical to the corresponding provisions of the AHTN, the provisions of its Schedule shall have the same meaning as the corresponding provisions of the AHTN.
9. For Korea, the provisions of its Tariff Schedule are generally expressed in terms of the Harmonized Tariff Schedule of Korea (HSK), and the interpretation of the provisions of its Schedule shall be governed by the General Notes, Section Notes, and Chapter Notes of the HSK. To the extent that provisions of its Schedule are identical to the corresponding provisions of the HSK, the provisions of its Schedule shall have the same meaning as the corresponding provisions of the HSK.

**ANNEX 2-B  
AGRICULTURAL SAFEGUARD MEASURES**

**Schedule of Korea**

1. This Annex sets out those originating goods that may be subject to agricultural safeguard measures under Article 2.15, the trigger levels for applying such measures, and the maximum duty that may be applied each year for each such good.

2. For greater certainty, no agricultural safeguard measures may be applied or maintained on originating goods after the date the safeguard duties set out below are zero for such goods.

For banana as covered below;

Coverage: HSK provision 0803900000

Year	1	2	3	4	5	6
Trigger Level (MT)	322,687	325,687	328,687	331,687	334,687	337,687
Safeguard Duty (%)	30	30	30	30	30	27

Year	7	8	9	10	11
Trigger Level (MT)	340,687	343,687	346,687	349,687	N/A
Safeguard Duty (%)	24	21	18	15	0

## **CHAPTER THREE TRADE REMEDIES**

### **Section A: Safeguard Measures**

#### **Article 3.1: Definitions**

For purposes of this Section:

**bilateral transitional safeguard measure** means a measure described in Article 3.2;

**domestic industry** means, with respect to an imported good, the producers as a whole of the like or directly competitive good operating in the territory of a Party, or those whose collective output of the like or directly competitive good constitutes a major proportion of the total domestic production of that good;

**serious injury** means a significant overall impairment in the position of a domestic industry;

**substantial cause** means a cause that is important and not less than any other cause;

**threat of serious injury** means serious injury that, on the basis of facts and not merely on allegation, conjecture, or remote possibility, is clearly imminent; and

**transition period** means, in relation to a particular good, the period from the date of entry into force of this Agreement until three years after the date of completion of tariff reduction or elimination in accordance with a Party's schedule of tariff commitments in Annex 2-A (Reduction or Elimination of Customs Duties).

#### **Article 3.2: Application of a Bilateral Transitional Safeguard Measure**

1. If, as a result of the reduction or elimination of a customs duty under this Agreement, an originating good of the other Party is being imported into the territory of a Party in such increased quantities, in absolute terms or relative to domestic production, and under such conditions that the imports of such originating good from the other Party constitute a substantial cause of serious injury, or threat thereof, to a domestic industry producing a like or directly competitive good in the territory of the importing Party, the Party may take a

bilateral transitional safeguard measure in the form of:

- (a) suspending the further reduction of any rate of customs duty on the good provided for under this Agreement; or
- (b) increasing the rate of customs duty on the good to a level not to exceed the lesser of:
  - (i) the most-favored-nation (MFN) rate of duty applied at the time the bilateral transitional safeguard measure is taken; or
  - (ii) the MFN rate of duty applied on the day immediately preceding the date of the entry into force of this Agreement.

### **Article 3.3: Conditions and Limitations**

1. A Party shall notify the other Party in writing on the initiation of an investigation described in paragraph 2 and shall consult with the other Party as far in advance as practicable prior to applying a bilateral transitional safeguard measure, with a view to reviewing the information arising from the investigation and exchanging views on the bilateral transitional safeguard measure.

2. A Party shall apply a bilateral transitional safeguard measure only following an investigation by the Party's competent authorities in accordance with Articles 3 and 4.2(c) of the Safeguards Agreement, which are incorporated into and made part of this Agreement, *mutatis mutandis*.

3. In the investigation described in paragraph 2, the Party shall comply with the requirements of Articles 4.2(a) and 4.2(b) of the Safeguards Agreement, which are incorporated into and made a part of this Agreement, *mutatis mutandis*.

4. Each Party shall ensure that its competent authorities complete any such investigation within one year from the date of its initiation.

5. Neither Party shall apply a bilateral transitional safeguard measure:

- (a) except to the extent, and for such time, as may be necessary to prevent or remedy serious injury and to facilitate adjustment;
- (b) for a period exceeding two years, except that the period may be extended by up to one year if the competent authorities of the importing Party determine, in conformity with the procedures

specified in this Article, that the measure continues to be necessary to prevent or remedy serious injury to facilitate adjustment and that there is evidence that the industry is adjusting, provided that the total period of application of a bilateral transitional safeguard measure, including the period of initial application and any extension thereof, shall not exceed three years; or

(c) beyond the expiration of the transition period.

6. A Party may apply a bilateral transitional safeguard measure more than once against the same good, if deemed necessary, provided that at least two years has elapsed since the completion of the period of application of a bilateral transitional safeguard measure on the import of that product.

7. Where the expected duration of the bilateral transitional safeguard measure is over one year, the importing Party shall progressively liberalize it at regular intervals.

8. When a Party terminates a bilateral transitional safeguard measure, the customs duty rate shall be the rate that, according to the Party's Schedule in Annex 2-A (Reduction or Elimination of Customs Duties), would have been in effect but for the measure.

#### **Article 3.4: Provisional Measures**

1. In critical circumstances where delay would cause damage that would be difficult to repair, a Party may apply a bilateral transitional safeguard measure on a provisional basis pursuant to a preliminary determination by its competent authorities that there is clear evidence that imports of an originating good from the other Party have increased as the result of the reduction or elimination of a customs duty under this Agreement, and such imports constitute a substantial cause of serious injury, or threat thereof, to the domestic industry.

2. Before a Party's competent authorities may make a preliminary determination, the Party shall publish a public notice setting out how interested parties, including importers and exporters, may obtain a non-confidential copy of the application requesting a provisional safeguard measure, and shall provide interested parties at least 20 days after the date it publishes the notice to submit evidence and views regarding the application of a provisional measure. A Party may not apply a provisional measure until at least 45 days after the date its competent authorities initiate an investigation.

3. The applying Party shall notify the other Party before applying a provisional safeguard measure, and, on the request of the other Party, shall initiate consultations after applying the measure.

4. The duration of any provisional measure shall not exceed 200 days, during which time the Party shall comply with the requirements of Articles 3.3.2 and 3.3.3.

5. The applying Party shall promptly refund any tariff increase if the investigation described in Article 3.3.2 does not result in a finding that the requirements of Article 3.2 are met. The duration of any provisional measure shall be counted as part of the period described in Article 3.3.5(b).

### **Article 3.5: Compensation**

1. No later than 30 days after it applies a bilateral transitional safeguard measure, the applying Party shall afford an opportunity for the other Party to consult with it regarding appropriate trade liberalizing compensation in the form of concessions having substantially equivalent trade effects or equivalent to the value of the additional duties expected to result from the bilateral transitional safeguard measure. The applying Party shall provide such compensation as the Parties mutually agree.

2. If the Parties are unable to agree on compensation through consultations under paragraph 1 within 30 days from the beginning of the consultations, the Party against whose originating good the bilateral transitional safeguard measure is applied may suspend the application of concessions with respect to originating goods of the applying Party that have trade effects substantially equivalent to the safeguard measure.

3. The applying Party's obligation to provide compensation under paragraph 1 and the other Party's right to suspend concessions under paragraph 2 shall terminate on the date the bilateral transitional safeguard measure terminates.

4. Any compensation shall be based on the total period of application of the bilateral transitional safeguard measure, which includes the provisional safeguard measures under Article 3.4.

5. The right of suspension referred to in paragraph 2 shall not be exercised for the first 24 months during which a bilateral transitional safeguard measure is in effect, provided that the bilateral transitional safeguard measure has been applied as a result of an absolute increase in imports and that the bilateral transitional safeguard measure conforms to the provisions of this Agreement.



### **Article 3.6: Global Safeguard Measures**

1. Each Party retains its rights and obligations under Article XIX of GATT 1994 and the Safeguards Agreement. This Agreement does not confer any additional rights or obligations on the Parties with regard to actions taken under Article XIX of GATT 1994 and the Safeguards Agreement. In taking measures under these WTO provisions, a Party shall, in accordance with WTO rules, exclude imports of an originating product from the other Party if such imports do not in and of themselves cause or threaten to cause serious injury.

2. Upon request of the other Party, the Party intending to take safeguard measures shall promptly provide written notification of all pertinent information on the initiation of a safeguard investigation, the preliminary determination, and the final finding of the investigation.

3. Neither Party shall apply, with respect to the same good, at the same time:

- (a) a bilateral transitional safeguard measure; and
- (b) a measure under Article XIX of GATT 1994 and the Safeguards Agreement.

### **Section B: Anti-Dumping and Countervailing Duties**

#### **Article 3.7: General Provisions**

1. Except as otherwise provided for in this Agreement, each Party retains its rights and obligations under the WTO Agreement with regard to the application of anti-dumping and countervailing duties.

2. The Parties shall ensure, immediately after any imposition of provisional measures and in any case before the final determination, full and meaningful disclosure of all essential facts and considerations which form the basis for the decision to apply measures, without prejudice to Article 6.5 of the Anti-Dumping Agreement and Article 12.4 of the SCM Agreement. Disclosures shall be made in writing, and interested parties shall be allowed sufficient time to make their comments.

3. The Parties shall observe the following practices in anti-dumping or countervailing cases between them in order to enhance transparency in the implementation of the WTO Agreement:

- (a) when dumping margins are established, assessed, or reviewed under Articles 2, 9.3, 9.5, and 11 of the Anti-Dumping Agreement regardless of the comparison bases under Article 2.4.2 of the Anti-Dumping Agreement, all individual margins, whether positive or negative, should be counted toward the average;
- (b) if a decision is taken to impose an anti-dumping duty pursuant to Article 9.1 of the Anti-Dumping Agreement, the Party taking such a decision may apply the 'lesser duty' rule, by imposing a duty which is less than the dumping margin where such lesser duty would be adequate to remove the injury to the domestic industry; and
- (c) the investigating Party shall request an exporter or producer in the territory of the other Party for the timely response to its questionnaires. When the investigating Party finds major deficiency in information in a questionnaire response from relevant exporter or producer received before the deadline or requires clarifications for the purposes of investigation, the investigating Party shall demand missing information or request clarification of information concerning the answers to the questionnaires. This procedure shall not be used to cause unwarranted delays in the investigation or to circumvent the deadlines which are provided in the Party's laws and regulations. The Parties may make preliminary and final determinations on the basis of the facts available pursuant to the Anti-Dumping Agreement and SCM Agreement.

### **Article 3.8: Notification and Consultations**

1. Upon receipt by a Party's competent authorities of a properly documented anti-dumping application with respect to imports from the other Party, and no later than 15 days before initiating an investigation, the Party shall provide written notification to the other Party of its receipt of the application and afford the other Party a meeting or other similar opportunities regarding the application, consistent with the Party's laws and regulations.

2. Upon receipt by a Party's competent authorities of a properly documented countervailing duty application with respect to imports from the other Party, and before initiating an investigation, the Party shall provide written notification to the other Party of its receipt of the application and afford the other Party a meeting to consult with its competent authorities regarding the application.

### **Article 3.9: Undertakings**

1. After a Party's competent authorities initiate an anti-dumping or countervailing duty investigation, the Party shall transmit to the other Party's embassy or competent authorities written information regarding the Party's procedures for requesting its authorities to consider an undertaking on price including the timeframes for offering and concluding any such undertaking, if practicable.

2. In an anti-dumping investigation, where a Party's competent authorities have made a preliminary affirmative determination of dumping and injury caused by such dumping, the Party shall afford due consideration and adequate opportunity for consultations to exporters of the other Party regarding proposed price undertakings which, if accepted, may result in suspension of the investigation without imposition of anti-dumping duties, through the means provided for in the Party's laws, regulations, and procedures.

3. In a countervailing duty investigation, where a Party's competent authorities have made a preliminary affirmative determination of subsidization and injury caused by such subsidization, the Party shall afford due consideration and adequate opportunity for consultations to the other Party and exporters of the other Party regarding proposed undertakings on price which, if accepted, may result in suspension of the investigation without imposition of countervailing duties, through the means provided for in the Party's laws, regulations, and procedures.

### **Article 3.10: Investigation after Termination Resulting from a Review**

The Parties agree to examine, with special care, any application for initiation of an anti-dumping investigation on a good originating in the other Party and on which anti-dumping measures have been terminated in the previous 12 months as a result of a review. Unless this pre-initiation examination indicates that the circumstances have changed, the investigation shall not proceed.

## **Section C: Committee on Trade Remedies**

### **Article 3.11: Committee on Trade Remedies**

1. The Parties hereby establish a Committee on Trade Remedies (hereinafter referred to as the "Committee"), comprising representatives at an appropriate level from relevant agencies of each Party who have responsibility for trade remedies matters, including anti-dumping, subsidies and

countervailing measures, and safeguards issues.

2. The functions of the Committee shall include:
  - (a) enhancing a Party's knowledge and understanding of the other Party's trade remedies laws, regulations, policies and practices;
  - (b) overseeing the implementation of this Chapter;
  - (c) improving cooperation between the competent authorities of the Parties having responsibility for matters on trade remedies;
  - (d) providing a forum for the Parties to exchange information on issues relating to anti-dumping, subsidies and countervailing measures, and safeguards;
  - (e) providing a forum for the Parties to discuss other relevant topics of mutual interest, including:
    - (i) international issues relating to trade remedies, including issues relating to the WTO Doha Round Rules negotiations; and
    - (ii) practices by the competent authorities of the Parties in anti-dumping and countervailing duty investigations such as the application of "facts available" and verification procedures; and
  - (f) cooperating on any other matter that the Parties may agree on, as necessary.
3. The Committee shall meet at least once a year and may meet more frequently as the Parties may agree.

## **CHAPTER FOUR RULES OF ORIGIN**

### **Article 4.1: Definitions**

For purposes of this Chapter:

**Cost, Insurance, and Freight (CIF)** means the value of the good imported and includes the cost of freight and insurance up to the port or place of entry into the country of importation, in accordance with Article VII of GATT 1994 and the Customs Valuation Agreement;

**Free on Board (FOB)** means the free on board value of a good, inclusive of the cost of transport, from the producer to the port or site of final shipment abroad, in accordance with Article VII of GATT 1994 and the Customs Valuation Agreement;

**fungible materials** means materials that are of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another for origin purposes by virtue of any markings or mere visual examination;

**materials** means ingredients, raw materials, components, parts, or accessories used in the production of goods;

**packing materials and containers for transportation** means the goods used to protect goods during their transportation, different from those materials or containers used for their retail sale;

**preferential tariff treatment** means tariff concessions granted to originating goods as reflected by the tariff rates applicable under this Agreement;

**Product Specific Rules (PSR)** means the rules that specify that the materials have undergone a change in tariff classification or a specific manufacturing or processing operation, or satisfy a regional value content or a combination of any of these criteria; and

**production** means methods of obtaining goods including growing, mining, harvesting, raising, breeding, extracting, gathering, collecting, capturing, fishing, trapping, hunting, manufacturing, producing, processing, or assembling goods.

#### **Article 4.2: Origin Criteria**

For purposes of this Agreement, goods shall be considered as originating in a Party if they have been:

- (a) wholly obtained or produced entirely in the territory of a Party, in accordance with Article 4.3;
- (b) produced entirely in the territory of a Party using non-originating materials provided the goods satisfy the requirements set out in Annex 4-B; or
- (c) produced entirely in the territory of a Party exclusively from materials originating in the Parties

and meet all other applicable requirements of this Chapter.

#### **Article 4.3: Wholly Obtained or Produced Goods**

For purposes of Article 4.2(a), the following goods shall be considered as wholly obtained or produced entirely in the territory of a Party:

- (a) plants and plant products grown and harvested, picked, or gathered in that Party;
- (b) live animals born and raised in that Party;
- (c) goods obtained from live animals referred to in subparagraph (b);
- (d) goods obtained by hunting, trapping, fishing, aquaculture, gathering, or capturing conducted in that Party;
- (e) minerals and other naturally occurring substances not included in subparagraphs (a) through (d), extracted or taken from its soil, waters, seabed, or beneath the seabed;
- (f) goods of sea-fishing and other marine products extracted or taken by vessels registered with the Party and entitled to fly the flag of that Party, and other products extracted or taken by the Party or a person of that Party from the waters, seabed, or beneath the seabed outside the territorial waters of the Party, provided that the Party or a person of that Party has the rights to exploit<sup>1</sup> such

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<sup>1</sup> The Parties understand that for purposes of determining the origin of goods of sea-fishing and other goods, the “rights to exploit” include those rights of access to the fisheries resources of a

waters, seabed, and beneath the seabed in accordance with international law<sup>2</sup>;

- (g) goods of sea-fishing and other marine products extracted or taken from the high seas by vessels registered with the Party and entitled to fly the flag of that Party;
- (h) goods produced or made on board factory ships registered with a Party and entitled to fly the flag of that Party, exclusively from goods referred to in subparagraph (f) or (g);
- (i) articles collected from that Party which can no longer perform their original purpose nor are capable of being restored or repaired and are fit only for the recovery of parts of raw materials or recycling purposes;
- (j) waste and scrap derived from:
  - (i) manufacturing or processing operations conducted in that Party; or
  - (ii) used goods collected in that Party, provided that such goods are fit only for the recovery of raw materials; and
- (k) goods obtained or produced in the territory of the Party solely from goods referred to in subparagraphs (a) through (j).

#### **Article 4.4: Not Wholly Obtained or Produced Goods**

1. For purposes of Article 4.2(b), goods shall be considered originating if the regional value content (hereinafter referred to as the “RVC”) is not less than 40 percent of the FOB value or the goods have undergone a change in tariff classification at four digit-level (change in tariff heading) of the HS as a general rule except those covered in Annex 4-B.

2. For purposes of Article 4.2(b), the RVC shall be calculated in accordance with any of the following methods:

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coastal State, as accruing from agreements or other arrangements concluded between a Party and the coastal State at the level of governments or duly authorized private entities.

<sup>2</sup> International law refers to generally accepted international law such as the *United Nations Convention on the Law of the Sea*.

- (a) Build-Up Method

$$\text{RVC} = \frac{\text{VOM}}{\text{FOB}} \times 100\%$$

VOM means value of originating materials, which includes the value of originating materials, direct labor cost, direct overhead cost, transportation cost, and profit.

- (b) Build-Down Method

$$\text{RVC} = \frac{\text{FOB} - \text{VNM}}{\text{FOB}} \times 100\%$$

VNM means value of non-originating materials, which shall be:

- (i) the CIF value at the time of importation of the materials, parts, or goods; or
- (ii) the earliest ascertained price paid for the materials, parts, or goods of undetermined origin in the territory of the Party where the working or processing has taken place.

**Article 4.5: *De Minimis***

1. Goods that do not undergo a change in tariff classification shall be considered as originating if:

- (a) for goods, other than those provided in Chapters 50 through 63 of the HS, the value of all non-originating materials used in its production that do not undergo the required change in tariff classification does not exceed 10 percent of the FOB value of the goods;
- (b) for goods provided in Chapters 50 through 63 of the HS, the weight of all non-originating materials used in its production that do not undergo the required change in tariff classification does not exceed 10 percent of the total weight of the goods;

and the goods specified in subparagraphs (a) and (b) meet all other applicable



criteria set forth in this Chapter for qualifying as originating goods.

2. The value of non-originating materials referred to in paragraph 1 shall, however, be included in the value of non-originating materials for any applicable RVC requirement for the goods.

#### **Article 4.6: Minimal Operations**

1. Notwithstanding any provision in this Chapter, goods shall not be considered as originating in a Party if they have undergone only one or a combination of any of the following operations or processes in the territory of that Party:

- (a) preserving operations to ensure that goods remain in good condition during transport and storage;
- (b) packaging and re-packaging, breaking-up, and assembly of packages;
- (c) simple washing, cleaning, removal of dust, oxide, oil, paint, or other coverings;
- (d) ironing or pressing of textiles or textile products;
- (e) simple painting and polishing;
- (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- (g) coloring sugar or forming sugar lumps;
- (h) simple peeling, stoning, or un-shelling;
- (i) sharpening, simple grinding, or simple cutting;
- (j) sifting, screening, sorting, classifying, grading, or matching;
- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards, and all other similar simple packaging operations;
- (l) affixing or printing marks, labels, logos, and other like distinguishing signs on goods or their packaging;

- (m) simple mixing<sup>3</sup> of goods, whether or not of different kinds;
- (n) simple assembly of parts of articles to constitute a complete article;
- (o) disassembly of products into parts;
- (p) simple testing or calibrations; or
- (q) slaughter of animals<sup>4</sup>.

2. For purposes of paragraph 1, simple describes operations or processes which do not need special skills, or machines, apparatus, or equipment especially produced or installed to carry out the operation or process.

3. Goods originating in the territory of a Party shall retain their initial originating status when exported from the other Party, where operations undertaken have not gone beyond those referred to in paragraph 1.

#### **Article 4.7: Accumulation of Origin**

Unless otherwise provided for in this Chapter, goods originating in the territory of a Party, which are used in the territory of the other Party as materials for finished goods eligible for preferential tariff treatment, shall be considered to be originating in the territory of the latter Party where working or processing of the finished goods has taken place.

#### **Article 4.8: Treatment for Certain Goods**

Notwithstanding Article 4.2, certain goods shall be considered to be originating even if they have undergone working or processing outside the Parties, on materials exported from a Party and subsequently re-imported there, provided that the working or processing is done in the areas designated by the Parties pursuant to Annex 4-C.

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<sup>3</sup> Simple mixing generally describes an activity which does not need special skills, or machines, apparatus, or equipment especially produced or installed for carrying out the activity. However, simple mixing does not include chemical reaction. Chemical reaction means 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 atoms in a molecule.

<sup>4</sup> Slaughtering means the mere killing of animals and subsequent processes such as cutting, chilling, or freezing for the purpose of preservation for storage and transport.

#### **Article 4.9: Intermediate Goods**

When originating goods are used in the subsequent production of other goods, no account shall be taken of the non-originating materials contained in the originating goods for purposes of determining the originating status of the subsequently produced goods.

#### **Article 4.10: Treatment of Packaging and Packing Materials**

1. (a) If the goods are subject to the RVC criterion as set out in Article 4.4, the value of the packaging and packing materials for retail sale shall be taken into account in the determination of origin, where the packaging and packing materials are considered to be taken as a whole with the goods.
  - (b) Where subparagraph (a) is not applicable, the packaging and packing materials for retail sale, when classified together with the packaged goods, shall not be taken into account in considering whether all non-originating materials used in the manufacture of the goods fulfil the criterion corresponding to a change in tariff classification or a specific manufacturing or processing operation of the said goods.
2. Packing materials and containers for transportation of goods shall not be taken into account in determining the origin of the goods.

#### **Article 4.11: Sets**

1. Sets, as defined in Rule 3 of the *General Rules for the Interpretation of the Harmonized System*, shall be considered as originating when all the components of the sets are originating.
2. Nevertheless, when a set is composed of originating and non-originating goods, the set as a whole shall be considered as originating, provided that the value of the non-originating goods determined in accordance with Article 4.4 does not exceed 10 percent of the FOB value of the set.

#### **Article 4.12: Accessories, Spare Parts, and Tools**

1. For purposes of determining the originating status of goods, accessories, spare parts, tools, and instructional or other information materials presented

with the good shall be considered as part of those goods and shall be disregarded in determining whether all the non-originating materials used in the production of the goods have undergone the applicable change in tariff classification or a specific manufacturing or processing operation set out in Annex 4-B, provided that:

- (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. Notwithstanding paragraph 1, if the goods are subject to the RVC criterion, the value of the accessories, spare parts, tools, and instructional or other information materials presented with the goods shall be taken into account as originating materials or non-originating materials, as the case may be, in calculating the RVC of the goods provided that:

- (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.

#### **Article 4.13: Neutral Elements**

In order to determine whether goods are originating, it shall not be necessary to determine the origin of the following which might be used in its production and not incorporated into the goods:

- (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, and safety equipment and supplies;
- (f) equipment, devices, and supplies used for testing or inspecting the goods; and
- (g) any other goods that are not incorporated into the goods but of which use in the production of the goods can reasonably be demonstrated to be a part of that production.

#### **Article 4.14: Fungible Materials**

1. For purposes of establishing the origin of goods, when the goods are manufactured utilizing originating and non-originating materials, mixed or physically combined, the origin of such materials can be determined by generally accepted accounting principles of inventory management practiced in the territory of the exporting Party.
2. Once an inventory management method has been chosen, it must be used throughout the fiscal year.

#### **Article 4.15: Direct Consignment**

1. Preferential tariff treatment shall be applied to goods satisfying the requirements of this Chapter and which are transported directly between the territories of the exporting Party and the importing Party.
2. Notwithstanding paragraph 1, goods which involve transit through one or more non-Parties, other than the territories of the Parties, shall be considered to be consigned directly, provided that:
  - (a) the transit is justified for geographical reason or by consideration related exclusively to transport requirement;
  - (b) the goods have not entered into trade or consumption there; and
  - (c) the goods have not undergone any operation other than unloading and reloading or any operation required to keep them in good condition.
3. For purposes of implementing paragraph 2, where transportation is effected through the territory of one or more intermediate countries, other than that of the exporting Party and the importing Party, the following shall be produced to the relevant government authorities of the importing Party:

- (a) a through Bill of Lading issued in the territory of the exporting Party, which include a combination of any transport document covering the entire transport route of the goods from the exporting Party to the importing Party; or
- (b) other relevant supporting documents, if any, as evidence that the requirements of paragraph 2 are being complied with.

#### **Article 4.16: Proof of Origin**

A claim that goods shall be accepted as eligible for preferential tariff treatment shall be supported by a Proof of Origin, in accordance with the Operational Certification Procedures, as set out in Annex 4-A.

#### **Article 4.17: Denial of Preferential Treatment**

The importing Party may deny preferential tariff treatment or recover unpaid customs duties in accordance with its laws and regulations, where goods do not meet the requirements of this Chapter or where the importer or exporter fails to demonstrate compliance with the relevant requirements.

#### **Article 4.18: Confidentiality**

1. The Parties shall maintain, in accordance with their respective laws and regulations, the confidentiality of classified business information collected in the process of verification pursuant to Rule 15 of Annex 4-A and shall protect that information from disclosure that could prejudice the competitive position of the person who provided the information.

2. Subject to the laws and regulations and agreement of the Parties, classified information may only be disclosed by the authorities of a Party to the other Party, for the administration and enforcement of origin determination.

#### **Article 4.19: Penalties**

Each Party shall ensure, in accordance with its laws and regulations, that appropriate penalties, sanctions, or other measures are imposed for violations of the laws and regulations related to this Chapter.

#### **Article 4.20: Transitional Provisions for Goods in Transit or Storage**

The provisions of this Agreement may be applied to goods which, on the date of entry into force of this Agreement, are either in transit or in temporary storage in a customs warehouse or free zone under customs control. For such goods, a Proof of Origin may be completed retrospectively up to three months after the entry into force of this Agreement, provided that the provisions of this Chapter have been fulfilled.

#### **Article 4.21: Product Specific Rules Transposition**

For purposes of the transposition of the Product Specific Rules (PSR) set out in Annex 4-B as a result of the amendments to the HS, the following subparagraphs shall apply:

- (a) Prior to the entry into force of an amended version of the HS, the Parties shall undertake consultation to prepare updates to Annex 4-B that are necessary to reflect changes to the HS;
- (b) The Parties shall ensure that the transposition of Annex 4-B is carried out without impairing the PSR set out therein and is completed within a reasonable period of time;
- (c) The Joint Committee, upon recommendation of the Committee on Rules of Origin and Customs Procedures, shall adopt the transposition of the PSR in accordance with the nomenclature of the revised HS; and
- (d) The Parties shall promptly publish the adopted transposition document of Annex 4-B in accordance with the nomenclature of the revised HS.

#### **Article 4.22: Consultations**

The Parties shall consult regularly to ensure that provisions in this Chapter are administered effectively, uniformly, and consistently in order to achieve the spirit and objectives of this Chapter.

#### **Article 4.23 Committee on Rules of Origin and Customs Procedures**

The Parties hereby establish a Committee on Rules of Origin and Customs Procedures pursuant to Article 5.21 (Committee on Rules of Origin and Customs Procedures).

#### **Article 4.24: Review and Modification**

1. This Chapter may be reviewed and modified as and when necessary upon request of a Party and may be open to such reviews and modifications as may be agreed upon in the Joint Committee established under Article 11.1 (Joint Committee).

2. Annexes and Appendices of this Chapter may be modified through amendments endorsed by the Joint Committee. The amendments shall enter into force 60 days after the date on which the Parties have notified in writing the completion of their applicable legal procedures or on such date as the Parties may agree.



**ANNEX 4-A**  
**OPERATIONAL CERTIFICATION PROCEDURES**  
**FOR THE RULES OF ORIGIN UNDER CHAPTER FOUR**

For purposes of implementing Chapter 4, the following operational procedures on the issuance of Proof of Origin, verification of origin and other related administrative matters shall be observed:

**Rule 1: Definitions**

For purposes of this Annex:

- (a) **approved exporter** means an exporter duly authorized to complete an Origin Declaration on the origin of goods exported;
- (b) **customs authority** means the competent authority that is responsible under the law of a Party for the administration of customs laws and regulations<sup>1</sup>;
- (c) **exporter** means a natural or juridical person located in the territory of a Party from where goods are exported by such a person;
- (d) **importer** means a natural or juridical person located in the territory of a Party into where goods are imported by such a person;
- (e) **issuing body** means a government authority or an entity designated or authorized by a Party to issue a Certificate of Origin and notified to the other Party in accordance with this Annex;
- (f) **producer** means a natural or juridical person who carries out production in the territory of a Party; and
- (g) **Proof of Origin** means a document which certifies that the goods exported meet the rules of origin provisions set out in Chapter 4.

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<sup>1</sup> Such laws and regulations administered and enforced by the customs authority of each Party concerning the importation, exportation, and transit of goods as they relate to customs duties, charges, and other taxes or prohibitions, restrictions, and controls with respect to the movement of controlled items across the boundary of the customs authority of each Party.

## **Rule 2: Proof of Origin**

1. The Proof of Origin may be in the form of:
  - (a) Certificate of Origin (Form PH-KR) issued by an issuing body;
  - (b) Origin Declaration made out by an approved exporter; or
  - (c) Origin Declaration made out by an exporter or producer.
2. The Parties shall implement the Certificate of Origin and approved exporter regimes upon the entry into force of this Agreement. In addition, the Origin Declaration by exporter or producer shall be implemented no later than 10 years after the date of entry into force of this Agreement.

## **Rule 3: Specimen Signatures and Official Seals of the Issuing Body**

1. Each Party shall provide a list of the names, addresses, specimen signatures, and specimen of official seals of its issuing body, in hard copy or soft copy format, through the contact points. Any change in the said list shall be promptly provided in the same manner.
2. The specimen signatures and official seals of the issuing body shall be updated annually. A Certificate of Origin (Form PH-KR) issued by an official not included in the list referred to in paragraph 1 shall not be honored by the receiving Party.
3. Notwithstanding paragraphs 1 and 2, a Party shall not be required to provide the specimen signatures of its issuing body to the other Party, provided that it has established a secured website containing key information of the Certificate of Origin (Form PH-KR) issued by the exporting Party, namely reference number, HS code, description of the goods, quantity, date of issuance, and name of the exporter.
4. (a) Immediately after the grant of an approved exporter status, each Party shall include the following information in a Party's secured website:
  - (i) approved exporter Authorization Code;
  - (ii) Issuance date and expiry date, if applicable, of an Approved Exporter Authorization;

- (b) A Party that has no secured website shall be required to promptly notify the other party of the information referred to in subparagraph (a), through its contact points.
- (c) Each Party shall notify the other Party on a regular basis of the following information, through its contact points:
  - (i) Legal name and address of the company;
  - (ii) List of products subject of the authorization, including product description HS in six digits<sup>2</sup>; and
  - (iii) List of authorized signatories and their respective specimen signatures, not exceeding 10 persons<sup>3</sup> per company<sup>4</sup>.
- (d) Any change in sub-subparagraphs (i) through (iii) of paragraph 4(c) shall be notified in the same manner. Withdrawal or suspension of authorizations shall also be notified in the same manner.

5. Notwithstanding sub-subparagraph (iii) of paragraph 4(c), a Party shall not be required to provide the specimen signatures of its authorized signatories to the other Party, provided that it has established a secured website containing key information of the approved exporters authorized by the customs authority of the exporting Party.

6. An Origin Declaration made out by an approved exporter not included in the secured website or not notified shall not be honored by the receiving Party.

#### **Rule 4: Electronic Origin Data Exchange System**

The Parties endeavor to develop an Electronic Origin Data Exchange System to ensure the effective and efficient implementation of Chapter 4 in a manner jointly determined by the Parties.

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<sup>2</sup> The necessity of retaining this requirement is subject to review after one year from the date of implementation of this Agreement.

<sup>3</sup> The necessity of retaining this requirement will be reviewed after one year from the date of implementation of this Agreement.

<sup>4</sup> The necessity of retaining this requirement is subject to review after one year from the date of implementation of this Agreement.

### **Rule 5: Supporting Documents**

1. For purposes of determining originating status, the issuing body shall have the right to request for supporting documentary evidence or to carry out checks considered appropriate in accordance with the laws and regulations of a Party.
2. The Parties are encouraged to allow the submission of electronic supporting documents, if available, to carry out checks related to a Certificate of Origin (Form PH-KR) issued by the issuing body considered appropriate, in accordance with the laws and regulations of a Party.

### **Rule 6: Pre-exportation Examination**

1. The producer or exporter, or its authorized representative, shall apply to the issuing body, in accordance with the Party's laws and regulations, requesting for pre-exportation examination of the origin of the goods.
2. The result of the examination, subject to review periodically or whenever appropriate, shall be accepted as the supporting evidence in determining the origin of said goods to be exported thereafter. The pre-exportation examination may not apply to goods of which, by their nature, origin can be easily determined.

### **Rule 7: Certificate of Origin (Form PH-KR)**

1. The producer or exporter, or its authorized representative, shall apply for a Certificate of Origin (Form PH-KR) referred to in Rule 2.1(a), together with appropriate supporting documents, proving that the goods to be exported qualify for the issuance of a Certificate of Origin (Form PH-KR), consistent with the laws and regulations of the Parties.
2. The issuing body shall, to the best of its competence and ability, carry out proper examination, in accordance with the laws and regulations of the Party, upon each application for a Certification of Origin (Form PH-KR) to ensure that:
  - (a) the Certificate of Origin (Form PH-KR) is duly completed and signed by the authorized signatory;
  - (b) the origin of the goods is in conformity with Chapter 4;
  - (c) other statements in the Certificate of Origin (Form PH-KR) correspond to supporting documentary evidence submitted; and

- (d) the description, quantity and weight of the goods, marks and number on packages, number and type of packages as specified, conform to the goods to be exported.
3. Multiple items declared on the same Certificate of Origin (Form PH-KR) shall be allowed, provided that each item must qualify separately on its own merit.
4. A Certificate of Origin (Form PH-KR) shall be on an A4 size paper and shall be in the form set out in Appendix 4-A-1. It shall be made in the English language. The Certificate of Origin (Form PH-KR) shall reflect the FOB value in Box 9 only when the RVC criterion is applied.
5. A Certificate of Origin (Form PH-KR) shall comprise of one original and two copies (duplicate and triplicate). It shall bear a reference number separately given by each place or office of issuance.
6. The original copy shall be forwarded by the producer or exporter to the importer for submission to the customs authority of the importing Party. The duplicate shall be retained by the issuing body of the exporting Party. The triplicate shall be retained by the producer or exporter.
7. The issuing body shall annually provide records of issued and accepted Certificates of Origin (Form PH-KR), including issuing number and date, producer or exporter, and description of goods, to the customs authority of the importing Party.
8. For purposes of claiming preferential tariff treatment, the importer shall submit to the customs authority of the importing Party at the time of import an import declaration, a Certificate of Origin (Form PH-KR), including supporting documents (i.e. invoices and, when required, the through Bill of Lading issued in the territory of the exporting Party) and other documents as required in accordance with the laws and regulations of the importing Party.
9. In cases where a Certificate of Origin (Form PH-KR) is rejected by the customs authority of the importing Party, the issuing body shall be duly notified of the grounds for the denial of preferential tariff treatment.
10. In cases where a Certificate of Origin (Form PH-KR) is not accepted, as stated in paragraph 9, the customs authority of the importing Party, as it deems fit, shall accept and consider the clarifications made by the customs authority or issuing body and determine whether the Certificate of Origin (Form PH-KR) will be accepted for the grant of preferential tariff treatment. The clarifications should be detailed and exhaustive in addressing the grounds for denial of preferential tariff treatment raised by the importing Party. The decision

for the grant or denial of preferential tariff treatment shall be notified to the issuing body within three months from the date of receipt of the clarifications.

11. Neither erasures nor superimpositions shall be allowed on a Certificate of Origin (Form PH-KR). Any alteration shall be made by striking out the erroneous entries and provide any additional information required. Such alterations shall be approved by an official authorized to sign a Certificate of Origin (Form PH-KR) and certified by the issuing body. Unused spaces shall be crossed out to prevent any subsequent addition. Alternatively, a new Certificate of Origin (Form PH-KR) may be issued to replace the erroneous Certificate of Origin (Form PH-KR). The issuing body shall specify the date of issuance of the originally issued Certificate of Origin (Form PH-KR) in the new Certificate of Origin (Form PH-KR).

12. A Certificate of Origin (Form PH-KR) shall be issued prior to or at the time of exportation or soon thereafter but not more than three working days from the date of shipment, whenever the goods to be exported can be considered to be originating in the territory of the exporting Party within the meaning of Chapter 4.

13. In exceptional cases where a Certificate of Origin (Form PH-KR) has not been issued prior to or at the time of exportation or no later than three working days from the date of shipment due to involuntary errors, omissions, or other valid causes, a Certificate of Origin (Form PH-KR) may be issued retroactively but no later than one year from the date of shipment, bearing the words "ISSUED RETROACTIVELY".

14. In the event of theft, loss, or destruction of a Certificate of Origin (Form PH-KR), the producer or exporter may apply in writing or electronically to the issuing body for a certified true copy of the original to be made out on the basis of the export documents in its possession bearing the endorsement of the words "CERTIFIED TRUE COPY" in box 12 of the Certificate of Origin (Form PH-KR). This copy shall bear the date of issuance of the original Certificate of Origin (Form PH-KR). The certified true copy of the Certificate of Origin (Form PH-KR) shall be issued no later than one year from the date of issuance of the original Certificate of Origin (Form PH-KR).

#### **Rule 8: Approved Exporter**

1. The customs authority of the exporting Party may authorize an exporter who makes shipments of goods under this Agreement (hereinafter referred to as "approved exporter") to complete Origin Declarations with regard to the originating status of the goods concerned. An exporter seeking such authorization must apply, in writing or electronically, and must offer to the

satisfaction of the customs authority all guarantees necessary to verify the originating status of the goods for which an Origin Declaration was completed.

2. The customs authority may grant the status of approved exporter subject to any conditions which it considers appropriate, including the following:

- (a) The exporter is duly registered in accordance with the laws and regulations of the exporting Party;
- (b) The exporter must know and understand the Rules of Origin as laid down in this Agreement;
- (c) The exporter should have a satisfactory level of experience in export in accordance with the laws and regulations of the exporting Party;
- (d) The exporter has no record of any fraud, including in the Rules of Origin, in accordance with the laws and regulations of the exporting Party;
- (e) The exporter must have a good compliance measured by risk management of the customs authority of the exporting Party;
- (f) The exporter, in the case of a trader, must have a “manufacturer’s declaration” indicating the origin of the good to be subject to self-certification and readiness of the manufacturer to cooperate in verification, should the need arise;
- (g) The exporter must have a sound bookkeeping and record-keeping system, in accordance with the laws and regulations of the exporting Party; and
- (h) The exporter shall be required to undertake pre-exportation examination. The pre-exportation examination may not apply to the goods of which, by their nature, origin can be easily determined.

3. The customs authority shall:

- (a) make its approved exporter procedures and requirements public and easily available;
- (b) give authorization in writing or by electronic means;
- (c) grant the approved exporter an authorization code which must be included in the Declaration of Origin; and

- (d) exchange information with the other Party through a secured website or any electronic means in relation to the authorization granted.
4. An approved exporter shall have the following obligations:
- (a) grant the customs authority access to records and premises for the purpose of monitoring the use of authorization and verification of the correctness of declarations completed;
  - (b) complete Origin Declarations only for goods for which the approved exporter has been authorized and has all appropriate documents proving the originating status of the goods concerned at the time of completion of the declaration;
  - (c) continue to comply with the conditions set out in paragraph 2;
  - (d) cooperate in verification;
  - (e) accept full responsibility for all Origin Declarations completed, including any misuse; and
  - (f) promptly inform the customs authority of any changes related to the information submitted under Rule 3.4.
5. The customs authority shall monitor the proper use of the authorization, including verification of the correctness of Origin Declarations completed. Decisions on the frequency and depth of such actions should be risk-based. Furthermore, the customs authority will act on retrospective verification requests by the customs authority of the importing Party, in conformity with Rule 15.
6. An approved exporter may, at his own discretion, apply for a Certificate of Origin (Form PH-KR) in place of completing an Origin Declaration.
7. The customs authority may withdraw the authorization at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, no longer fulfils the conditions referred to in paragraph 2, or otherwise abuses the authorization.

#### **Rule 9: Origin Declaration**

1. Each Party shall provide that an importer may make a claim for preferential tariff treatment based on a written or electronic Origin Declaration



referred to in Rule 2.1(b) and Rules 2.1(c). The Origin Declaration may be in the forms set out in Appendix 4-A-2.

2. The Origin Declaration referred to in paragraph 1 shall:
  - (a) be completed in the English language; and
  - (b) include the following information:
    - (i) the name of the certifying person, including, contact details for obtaining identifying information;
    - (ii) the importer of the goods;
    - (iii) the exporter of the goods (if different from the producer);
    - (iv) the producer of the goods (if known);
    - (v) the six-digit classification(s) under the HS and the description of the goods;
    - (vi) the origin criterion under which the goods qualify;
    - (vii) date of the Origin Declaration; and
    - (viii) in case of blanket declaration issued as set out in paragraph 4(b), the period that the Origin Declaration covers.
3. Each Party shall provide that where an exporter in its territory is not the producer of the goods, the exporter may complete and sign an Origin Declaration on the basis of:
  - (a) its full knowledge of whether the goods qualify as originating goods;
  - (b) its reasonable reliance on the producer's written representation that the goods qualify as originating goods; or
  - (c) a completed and signed Origin Declaration for the goods voluntarily provided to the exporter by the producer.
4. Each Party shall provide that an Origin Declaration referred to in Rule 2.1(b) and Rule 2.1(c), duly completed and signed by an exporter or producer in the territory of the other Party, is applicable to:

- (a) a single shipment of one or more goods into the other Party's territory; or
- (b) multiple shipments of identical goods to the same importer within the period specified in the Origin Declaration, not exceeding 12 months from the date of original declaration.

5. The Origin Declaration by an approved exporter referred to in Rule 2.1(b) shall be completed on the commercial invoice. However, if the Origin Declaration cannot be completed on the commercial invoice at the time of exportation, it may be completed on any of the following commercial documents: billing statement, delivery order, or packing list, and will be accepted at the time of importation if submitted together with the commercial invoice.

#### **Rule 10: Validity Period of the Proof of Origin**

The following period for the presentation of the Proof of Origin shall be observed:

- (a) The Proof of Origin shall be valid for a period of 12 months for origin certification purposes, from the date of issuance or, in the case of the Origin Declaration, from the date of completion, and must be submitted to the customs authority of the importing Party within that period;
- (b) Where the Proof of Origin is submitted to the customs authority of the importing Party after the expiration of the time limit for its submission, such Proof of Origin shall be accepted when failure to observe the time limit results from force majeure or other valid causes beyond the control of the exporter or producer; and
- (c) In other cases of belated presentation, the customs authority of the importing Party may accept such Proof of Origin provided that the goods have been imported before the expiration of the prescribed period.

#### **Rule 11: Claims for Preferential Tariff Treatment**

1. Except as otherwise provided for in Chapter 4, each Party shall require an importer in its territory that claims preferential tariff treatment to:

- (a) make a declaration in the customs declaration that the goods qualify as originating goods;
- (b) have in its possession the valid Proof of Origin referred to in Rule 2.1(b) or Rule 2.1(c) at the time the statement referred to in subparagraph (a) is made;
- (c) have in its possession the documents which certify that the requirements established in Article 4.15 have been met, where applicable; and
- (d) submit the valid Proof of Origin, as well as documents referred to in subparagraph (c) to the customs authority, when it is required.

2. Where an importer has a reason to believe that a Proof of Origin on which a statement was based contained incorrect information, the importer shall make a corrected statement and pay, if any, customs duty owed.

#### **Rule 12: Post-Importation Claims for Preferential Tariff Treatment**

1. An importing Party shall provide that, where originating goods were imported into its territory, an importer may make a claim for preferential tariff treatment and apply for a refund of any excess duties paid within one year from the date of importation, or such longer period as specified in the laws and regulations of the importing Party, upon presentation to the customs authority of the importing Party of the following:

- (a) a Proof of Origin and other evidence that the goods qualify as originating goods; and
- (b) such other documents in relation to the importation of the goods as the customs authority may require to satisfactorily prove the claim for preferential tariff treatment.

2. Notwithstanding paragraph 1, each Party may require, in accordance with its laws and regulations, that the importer, at the time of importation, indicate to the customs authority of the importing Party its intention to claim preferential tariff treatment.

#### **Rule 13: Waiver of Proof of Origin**

A Proof of Origin shall not be required for:

- (a) goods originating in the territory of a Party which does not exceed US\$ 200 FOB; or
- (b) goods sent by post from the territory of a Party which does not exceed US\$ 200 FOB,

provided that the importation does not form part of one or more importations that may reasonably be considered to have been undertaken or arranged for purposes of avoiding the submission of a Proof of Origin.

#### **Rule 14: Treatment of Minor Discrepancies**

1. Where the origin of the goods is not in doubt, the discovery of minor discrepancies, such as typographical errors, between the statements made in the Proof of Origin and those made in the documents submitted to the customs authority of the importing Party for purposes of carrying out the formalities for importing the goods, shall not ipso facto invalidate the Proof of Origin if it does in fact correspond to the goods submitted.

2. For multiple items declared under the same Proof of Origin, a problem encountered with one of the items listed shall not affect or delay the granting of preferential tariff treatment and customs clearance of the remaining items listed in the Proof of Origin. Rule 15.3(d) may be applied to the goods in question.

#### **Rule 15: Verification**

1. For purposes of determining whether goods imported into the territory of a Party from the territory of the other Party qualify as originating, the customs authority of the importing Party may conduct a verification in the following order:

- (a) written requests for additional information from the importer;
- (b) written requests for additional information from the exporter or producer;
- (c) written requests to the customs authority of the exporting Party to verify the origin of the goods; and
- (d) verification visits to the premises of an exporter or producer in the territory of the exporting Party.

The Parties may agree to any other procedures in the future, which may be conducted at any stage of the verification process.

2. For purposes of paragraph 1(a) and paragraph 1(b):
  - (a) the written request for information made by the importing Party will indicate that the time period the importer, exporter, or producer has to return the information and documentation required will be one month from the date of its receipt or for a longer period as the Parties may agree;
  - (b) when the customs authority of the importing Party has received the information and documents required pursuant to paragraphs 1(a) and paragraph 1(b), and considers that it needs more information to determine the origin of the goods subject to verification, it may request additional information from the importer, exporter, or producer; and
  - (c) where an importer, exporter, or producer fails to provide the information and documents required within the period referred to in subparagraph (a), the importing Party may deny preferential tariff treatment to the goods in question after providing at least one month written notice to the importer, exporter, or producer to provide written comments or additional information that will be taken into account prior to completing the verification.
  
3. Where the customs authority of the importing Party requests assistance under paragraph 1(c):
  - (a) the customs authority of the exporting Party shall conduct a verification on a producer or exporter's cost statement based on the current cost and prices, within a six-month timeframe from receipt of the request;
  - (b) the request for verification shall be accompanied by the Proof of Origin concerned and shall specify the reasons and any additional information suggesting that the particulars given on the said Proof of Origin may be inaccurate, unless the verification is requested on a random basis;
  - (c) the customs authority receiving a request for verification shall respond to the request promptly and reply within three months after the receipt of the request;
  - (d) the customs authority of the importing Party may suspend the provisions on preferential tariff treatment while awaiting the result of verification. However, it may release the goods to the importer subject to any administrative measures deemed

necessary, provided that they are not subject to import prohibition or restriction and there is no suspicion of fraud; and

- (e) the customs authority shall promptly transmit the results of the verification process to the importing Party which shall then determine whether or not the subject goods are originating. The entire process of verification including the process of notifying the customs authority of the exporting Party the result of determination whether or not the goods are originating shall be completed within six months. While awaiting the results of the verification, subparagraph (d) shall apply.

4. Where the customs authority of the importing Party intends to conduct verification under paragraph 1(d):

- (a) prior to the conduct of a verification visit, the importing Party shall deliver a written notification of its intention to conduct the verification visit to:
  - (i) the exporter or producer whose premises are to be visited;
  - (ii) the issuing body of the Party in whose territory the verification visit is to occur, where applicable;
  - (iii) the customs authority of the Party in whose territory the verification visit is to occur<sup>5</sup>; and
  - (iv) the importer of the goods subject of the verification visit.
- (b) The written notification mentioned in subparagraph (a) shall be as comprehensive as possible including, among others:
  - (i) the name of the customs authority issuing the notification;
  - (ii) the name of the exporter or producer whose premises are to be visited;
  - (iii) the proposed date for the verification visit;
  - (iv) the coverage of the proposed verification visit, including reference to the goods subject of the verification; and

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<sup>5</sup> This subparagraph shall apply to the approved exporter and Self-Declaration regimes.

- (v) the names and designation of the officials performing the verification visit.
- (c) The importing Party shall obtain a written consent of the exporter or producer whose premises are to be visited as mentioned in subparagraph (a) prior to the proposed verification visit.
- (d) When a written consent from the exporter or producer is not obtained within one month upon receipt of the notification pursuant to subparagraph (a), the notifying Party may deny preferential tariff treatment to the goods that would have been subject of the verification visit.
- (e) The customs authority receiving the notification may postpone the proposed verification visit and notify the importing Party of such intention within 15 days from the date of receipt of the notification. Notwithstanding the postponement of the verification visit, it shall be carried out within two months from the date of such receipt, or for a longer period as the Parties may agree.
- (f) The customs authority of the exporting Party shall be allowed to participate in the conduct of the verification visit.
- (g) The Party conducting the verification visit shall provide the exporter or producer whose goods are the subject of the verification and the customs authority with a written determination of whether or not the subject goods qualify as originating goods.
- (h) Any suspended preferential tariff treatment shall be reinstated upon receipt of the written determination referred to in subparagraph (g) that the goods qualify as originating goods.
- (i) The exporter or producer will be allowed one month, from receipt of the written determination, to provide in writing comments or additional information regarding the eligibility of the goods. If the goods are still found to be non-originating, the final written determination will be communicated to the customs authority within one month from receipt of the comments or additional information from the exporter or producer.
- (j) The verification visit process, including the actual visit and determination of whether the subject goods are originating or not, shall be carried out and its results communicated to the

customs authority within a maximum of six months. While awaiting the results of the verification visit, paragraph 3(d) on the suspension of preferential tariff treatment shall be applied.

#### **Rule 16: Record Keeping Requirement**

1. Each Party shall require that:
  - (a) its exporters or producers, or customs authority retain for at least a period of three years from the date of issuance of the Proof of Origin, or a longer period in accordance with the relevant laws and regulations of the exporting Party, all records necessary to prove that the goods for which the Proof of Origin was issued were originating; and
  - (b) its importers retain, for at least a period of three years from the date of importation of the goods, or a longer period, in accordance with the relevant laws and regulations of the importing Party, all records necessary to prove that the goods for which preferential tariff treatment was claimed were originating.
2. These records may be maintained in any medium that allows for prompt retrieval, including digital, electronic, optical, magnetic, or written form, in accordance with a Party's laws and regulations.

#### **Rule 17: Special Cases**

When destination of all or parts of the goods exported to the territory of a specified Party is changed, before or after its arrival in the territory of that Party, the following shall be observed:

- (a) even if the goods are already imported into the territory of a specified importing Party, the customs authority of that importing Party shall endorse the Proof of Origin for all or parts of the goods in case where the importer makes a written application for the preferential tariff treatment along with the submission of the Proof of Origin; or
- (b) if the changing of destination occurs during transportation to the territory of the importing Party as specified in the Proof of Origin, the exporter or producer shall apply in writing, accompanied with the issued Proof of Origin, for a new issuance for all or parts of the goods.



### **Rule 18: Exhibition of Goods**

1. Notwithstanding Article 4.15, goods sent from the territory of the exporting Party for exhibition in another country and sold during or after the exhibition for importation into the territory of a Party shall be granted preferential tariff treatment on the condition that the goods meet the requirements as set out in Chapter 4, provided that they are shown to the satisfaction of the customs authority of the importing Party that:

- (a) an exporter has dispatched the goods from the territory of the exporting Party to the country where the exhibition has been held and has exhibited them there;
- (b) the exporter has sold the goods or transferred them to a consignee in the territory of the importing Party; and
- (c) the goods have been consigned during the exhibition or immediately thereafter to the territory of the importing Party in the state in which they were sent for exhibition.

2. For purposes of implementing paragraph 1, a Proof of Origin shall be provided to the relevant government authorities of the importing Party. The name and address of the exhibition shall be indicated. As evidence for the identification of the goods and the conditions under which they were exhibited, a certificate issued by the customs authorities of the country where the exhibition took place together with supporting documents prescribed in Article 4.15.3 may be required.

3. Paragraph 1 shall apply to any trade, agricultural or crafts exhibition, fair or similar show, or display in shops or business premises with a view to the sale of foreign goods and where the goods remain under customs control during the exhibition.

### **Rule 19: Third Party Invoicing**

1. A claim for preferential tariff treatment with an invoice issued by a company other than the exporter shall be accepted, provided that the goods meet the requirements of Chapter 4.

2. For purposes of paragraph 1, the exporter of the goods shall indicate "third party invoice" and such information as name and country of the company issuing the invoice shall appear in the Proof of Origin.

**Rule 20: Customs Contact Points**

1. Each Party shall designate a contact point for all matters relating to this Annex.
2. When the contact point of a Party raises any matter arising from Chapter 4 to the contact point of any other Party, the customs authority of the latter Party shall assign its own experts to look into the matter and to respond with its findings and proposed solution for resolving the matter within a reasonable period of time.
3. The contact points shall endeavor to resolve any matter raised under Chapter 4, through consultations.

## ANNEX 4-B PRODUCT SPECIFIC RULES

### Headnote

1. The Product Specific Rules (PSR) or specific set of rules of origin that applies to a particular tariff subheading is set out immediately next to the description of the goods.
2. Where a tariff subheading is subject to alternative PSR (*e.g.* RVC 40 or CTH), the PSR will be considered to have been met if the goods satisfy one of the rules.
3. Where a tariff subheading is subject to a combination of PSR (*e.g.* RVC 40 and CC), the PSR will be considered to have been met if the goods satisfy all the rules.
4. Where a PSR involves the criterion of a change in tariff classification, each of the non-originating materials used in the production of goods shall be required to undergo the applicable change in tariff classification.
5. Where a PSR involves the criterion of a change in tariff classification and specifies certain exemptions either in a chapter, heading, or subheading, it is understood that materials classified in those excluded chapter, heading, or subheading are required to be originating for the goods to qualify as originating.
6. For purposes of this Annex:  
  
**chapter** means the first two digits of the tariff classification under the HS;  
  
**heading** means the first four digits of the tariff classification under the HS; and  
  
**subheading** means the first six digits of the tariff classification under the HS.
7. For purposes of the Origin Conferring Criteria column of this Annex:  
  
**CC** means that all non-originating materials used in the production of the goods have undergone a change in tariff classification at the two-digit level;

**CTH** means that all non-originating materials used in the production of the goods have undergone a change in tariff classification at the four-digit level;

**CTSH** means that all non-originating materials used in the production of the goods have undergone a change in tariff classification at the six-digit level;

**RVC XX** means that the goods must have a regional value content of not less than XX percent as calculated under Article 4.4; and

**WO** means that the goods must be wholly produced or obtained in accordance with Article 4.3.

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
<b>SECTION I</b>				
<b>LIVE ANIMALS; ANIMAL PRODUCTS</b>				
<b>01</b>			<b>Live animals</b>	
	<b>01.01</b>		<b>Live horses, asses, mules and hinnies.</b>	
		<b>0101.2</b>	<b>-Horses :</b>	
		0101.21	--Pure-bred breeding animals	WO
		0101.29	--Other	WO
		0101.30	-Asses	WO
		0101.90	-Other	WO
	<b>01.02</b>		<b>Live bovine animals.</b>	
		<b>0102.2</b>	<b>-Cattle :</b>	
		0102.21	--Pure-bred breeding animals	WO
		0102.29	--Other	WO
		<b>0102.3</b>	<b>-Buffalo :</b>	
		0102.31	--Pure-bred breeding animals	WO
		0102.39	--Other	WO
		0102.90	-Other	WO
	<b>01.03</b>		<b>Live swine.</b>	
		0103.10	-Pure-bred breeding animals	WO
		<b>0103.9</b>	<b>-Other :</b>	
		0103.91	--Weighing less than 50 kg	WO
		0103.92	--Weighing 50 kg or more	WO
	<b>01.04</b>		<b>Live sheep and goats.</b>	
		0104.10	-Sheep	WO
		0104.20	-Goats	WO
	<b>01.05</b>		<b>Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.</b>	
		<b>0105.1</b>	<b>-Weighing not more than 185g :</b>	
		0105.11	--Fowls of the species <i>Gallus domesticus</i>	WO
		0105.12	--Turkeys	WO
		0105.13	--Ducks	WO
		0105.14	--Geese	WO
		0105.15	--Guinea fowls	WO
		<b>0105.9</b>	<b>-Other :</b>	
		0105.94	--Fowls of the species <i>Gallus domesticus</i>	WO
		0105.99	--Other	WO
	<b>01.06</b>		<b>Other live animals.</b>	
		<b>0106.1</b>	<b>-Mammals :</b>	
		0106.11	--Primates	WO
		0106.12	--Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	WO
		0106.13	--Camels and other camelids ( <i>Camelidae</i> )	WO
		0106.14	--Rabbits and hares	WO
		0106.19	--Other	WO
		0106.20	-Reptiles (including snakes and turtles)	WO
		<b>0106.3</b>	<b>-Birds :</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		0106.31	--Birds of prey	WO
		0106.32	--Psittaciformes (including parrots, parakeets, macaws and cockatoos)	WO
		0106.33	--Ostriches; emus ( <i>Dromaius novaehollandiae</i> )	WO
		0106.39	--Other	WO
		<b>0106.4</b>	<b>-Insects :</b>	
		0106.41	--Bees	WO
		0106.49	--Other	WO
		0106.90	-Other	WO
<b>02</b>			<b>Meat and edible meat offal</b>	
	<b>02.01</b>		<b>Meat of bovine animals, fresh or chilled.</b>	
		0201.10	-Carcasses and half-carcasses	WO
		0201.20	-Other cuts with bone in	WO
		0201.30	-Boneless	WO
	<b>02.02</b>		<b>Meat of bovine animals, frozen.</b>	
		0202.10	-Carcasses and half-carcasses	WO
		0202.20	-Other cuts with bone in	WO
		0202.30	-Boneless	WO
	<b>02.03</b>		<b>Meat of swine, fresh, chilled or frozen.</b>	
		<b>0203.1</b>	<b>-Fresh or chilled :</b>	
		0203.11	--Carcasses and half-carcasses	WO
		0203.12	--Hams, shoulders and cuts thereof, with bone in	WO
		0203.19	--Other	WO
		<b>0203.2</b>	<b>-Frozen :</b>	
		0203.21	--Carcasses and half-carcasses	WO
		0203.22	--Hams, shoulders and cuts thereof, with bone in	WO
		0203.29	--Other	WO
	<b>02.04</b>		<b>Meat of sheep or goats, fresh, chilled or frozen.</b>	
		0204.10	-Carcasses and half-carcasses of lamb, fresh or chilled	WO
		<b>0204.2</b>	<b>-Other meat of sheep, fresh or chilled :</b>	
		0204.21	--Carcasses and half-carcasses	WO
		0204.22	--Other cuts with bone in	WO
		0204.23	--Boneless	WO
		0204.30	-Carcasses and half-carcasses of lamb, frozen	WO
		<b>0204.4</b>	<b>-Other meat of sheep, frozen :</b>	
		0204.41	--Carcasses and half-carcasses	WO
		0204.42	--Other cuts with bone in	WO
		0204.43	--Boneless	WO
		0204.50	-Meat of goats	WO
	<b>02.05</b>		<b>Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.</b>	
		0205.00	-Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	WO
	<b>02.06</b>		<b>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.</b>	
		0206.10	-Of bovine animals, fresh or chilled	WO
		<b>0206.2</b>	<b>-Of bovine animals, frozen :</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		0206.21	--Tongues	WO
		0206.22	--Livers	WO
		0206.29	--Other	WO
		0206.30	-Of swine, fresh or chilled	WO
		<b>0206.4</b>	<b>-Of swine, frozen :</b>	
		0206.41	--Livers	WO
		0206.49	--Other	WO
		0206.80	-Other, fresh or chilled	WO
		0206.90	-Other, frozen	WO
	<b>02.07</b>		<b>Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.</b>	
		<b>0207.1</b>	<b>-Of fowls of the species <i>Gallus domesticus</i> :</b>	
		0207.11	--Not cut in pieces, fresh or chilled	WO
		0207.12	--Not cut in pieces, frozen	WO
		0207.13	--Cuts and offal, fresh or chilled	WO
		0207.14	--Cuts and offal, frozen	WO
		<b>0207.2</b>	<b>-Of turkeys :</b>	
		0207.24	--Not cut in pieces, fresh or chilled	WO
		0207.25	--Not cut in pieces, frozen	WO
		0207.26	--Cuts and offal, fresh or chilled	WO
		0207.27	--Cuts and offal, frozen	WO
		<b>0207.4</b>	<b>-Of ducks :</b>	
		0207.41	--Not cut in pieces, fresh or chilled	WO
		0207.42	--Not cut in pieces, frozen	WO
		0207.43	--Fatty livers, fresh or chilled	WO
		0207.44	--Other, fresh or chilled	WO
		0207.45	--Other, frozen	WO
		<b>0207.5</b>	<b>-Of geese :</b>	
		0207.51	--Not cut in pieces, fresh or chilled	WO
		0207.52	--Not cut in pieces, frozen	WO
		0207.53	--Fatty livers, fresh or chilled	WO
		0207.54	--Other, fresh or chilled	WO
		0207.55	--Other, frozen	WO
		0207.60	-Of guinea fowls	WO
	<b>02.08</b>		<b>Other meat and edible meat offal, fresh, chilled or frozen.</b>	
		0208.10	-Of rabbits or hares	WO
		0208.30	-Of primates	WO
		0208.40	-Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	WO
		0208.50	-Of reptiles (including snakes and turtles)	WO
		0208.60	-Of camels and other camelids ( <i>Camelidae</i> )	WO
		0208.90	-Other	WO
	<b>02.09</b>		<b>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.</b>	
		0209.10	-Of pigs	WO
		0209.90	-Other	WO

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	<b>02.10</b>		<b>Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.</b>	
		<b>0210.1</b>	<b>-Meat of swine :</b>	
		0210.11	--Hams, shoulders and cuts thereof, with bone in	WO
		0210.12	--Bellies (streaky) and cuts thereof	WO
		0210.19	--Other	WO
		0210.20	-Meat of bovine animals	WO
		<b>0210.9</b>	<b>-Other, including edible flours and meals of meat or meat offal :</b>	
		0210.91	--Of primates	WO
		0210.92	--Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	WO
		0210.93	--Of reptiles (including snakes and turtles)	WO
		0210.99	--Other	WO
<b>03</b>			<b>Fish and crustaceans, molluscs and other aquatic invertebrates</b>	
	<b>03.01</b>		<b>Live fish.</b>	
		<b>0301.1</b>	<b>-Ornamental fish :</b>	
		0301.11	--Freshwater	WO
		0301.19	--Other	WO
		<b>0301.9</b>	<b>-Other live fish :</b>	
		0301.91	--Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	WO
		0301.92	--Eels ( <i>Anguilla spp.</i> )	WO
		0301.93	--Carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> )	WO
		0301.94	--Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	WO
		0301.95	--Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	WO
		0301.99	--Other	WO
	<b>03.02</b>		<b>Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.</b>	
		<b>0302.1</b>	<b>-Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99 :</b>	
		0302.11	--Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	WO
		0302.13	--Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> ,	WO



Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
			<i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> )	
		0302.14	--Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	WO
		0302.19	--Other	WO
		<b>0302.2</b>	<b>-Flat fish (<i>Pleuronectidae</i>, <i>Bothidae</i>, <i>Cynoglossidae</i>, <i>Soleidae</i>, <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99 :</b>	
		0302.21	--Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	WO
		0302.22	--Plaice ( <i>Pleuronectes platessa</i> )	WO
		0302.23	--Sole ( <i>Solea spp.</i> )	WO
		0302.24	--Turbot ( <i>Psetta maxima</i> )	WO
		0302.29	--Other	WO
		<b>0302.3</b>	<b>-Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99 :</b>	
		0302.31	--Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	WO
		0302.32	--Yellowfin tunas ( <i>Thunnus albacares</i> )	WO
		0302.33	--Skipjack or stripe-bellied bonito	WO
		0302.34	--Bigeye tunas ( <i>Thunnus obesus</i> )	WO
		0302.35	--Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	WO
		0302.36	--Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	WO
		0302.39	--Other	WO
		<b>0302.4</b>	<b>-Herrings (<i>Clupea harengus</i>, <i>Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus</i>, <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i>, <i>Scomber australasicus</i>, <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger spp.</i>), seerfishes (<i>Scomberomorus spp.</i>), jack and horse mackerel (<i>Trachurus spp.</i>), jacks, crevalles (<i>Caranx spp.</i>), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus spp.</i>), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus spp.</i>), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda spp.</i>), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99 :</b>	
		0302.41	--Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	WO
		0302.42	--Anchovies ( <i>Engraulis spp.</i> )	WO
		0302.43	--Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> )	WO

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		0302.44	--Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	WO
		0302.45	--Jack and horse mackerel ( <i>Trachurus spp.</i> )	WO
		0302.46	--Cobia ( <i>Rachycentron canadum</i> )	WO
		0302.47	--Swordfish ( <i>Xiphias gladius</i> )	WO
		0302.49	--Other	WO
		<b>0302.5</b>	<b>-Fish of the families <i>Bregmacerotidae</i>, <i>Euclichthyidae</i>, <i>Gadidae</i>, <i>Macrouridae</i>, <i>Melanonidae</i>, <i>Merlucciidae</i>, <i>Moridae</i> and <i>Muraenolepididae</i>, excluding edible fish offal of subheadings 0302.91 to 0302.99 :</b>	
		0302.51	--Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	WO
		0302.52	--Haddock ( <i>Melanogrammus aeglefinus</i> )	WO
		0302.53	--Coalfish ( <i>Pollachius virens</i> )	WO
		0302.54	--Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	WO
		0302.55	--Alaska Pollack ( <i>Theragra chalcogramma</i> )	WO
		0302.56	--Blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )	WO
		0302.59	--Other	WO
		<b>0302.7</b>	<b>-Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i>, <i>Silurus spp.</i>, <i>Clarias spp.</i>, <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i>, <i>Carassius spp.</i>, <i>Ctenopharyngodon idellus</i>, <i>Hypophthalmichthys spp.</i>, <i>Cirrhinus spp.</i>, <i>Mylopharyngodon piceus</i>, <i>Catla catla</i>, <i>Labeo spp.</i>, <i>Osteochilus hasselti</i>, <i>Leptobarbus hoeveni</i>, <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99 :</b>	
		0302.71	--Tilapias ( <i>Oreochromis spp.</i> )	WO
		0302.72	--Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )	WO
		0302.73	--Carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> )	WO
		0302.74	--Eels ( <i>Anguilla spp.</i> )	WO
		0302.79	--Other	WO
		<b>0302.8</b>	<b>-Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99 :</b>	
		0302.81	--Dogfish and other sharks	WO
		0302.82	--Rays and skates ( <i>Rajidae</i> )	WO
		0302.83	--Toothfish ( <i>Dissostichus spp.</i> )	WO
		0302.84	--Seabass ( <i>Dicentrarchus spp.</i> )	WO
		0302.85	--Seabream ( <i>Sparidae</i> )	WO
		0302.89	--Other	WO
		<b>0302.9</b>	<b>-Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		0302.91	--Livers, roes and milt	WO
		0302.92	--Shark fins	WO
		0302.99	--Other	WO
	<b>03.03</b>		<b>Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.</b>	
		<b>0303.1</b>	<b>-Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99 :</b>	
		0303.11	--Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )	WO
		0303.12	--Other Pacific salmon ( <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> )	WO
		0303.13	--Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	WO
		0303.14	--Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	WO
		0303.19	--Other	WO
		<b>0303.2</b>	<b>-Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i>, <i>Silurus spp.</i>, <i>Clarias spp.</i>, <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i>, <i>Carassius spp.</i>, <i>Ctenopharyngodon idellus</i>, <i>Hypophthalmichthys spp.</i>, <i>Cirrhinus spp.</i>, <i>Mylopharyngodon piceus</i>, <i>Catla catla</i>, <i>Labeo spp.</i>, <i>Osteochilus hasselti</i>, <i>Leptobarbus hoeveni</i>, <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99 :</b>	
		0303.23	--Tilapias ( <i>Oreochromis spp.</i> )	WO
		0303.24	--Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )	WO
		0303.25	--Carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla Catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> )	WO
		0303.26	--Eels ( <i>Anguilla spp.</i> )	WO
		0303.29	--Other	WO
		<b>0303.3</b>	<b>-Flat fish (<i>Pleuronectidae</i>, <i>Bothidae</i>, <i>Cynoglossidae</i>, <i>Soleidae</i>, <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99 :</b>	
		0303.31	--Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	WO
		0303.32	--Plaice ( <i>Pleuronectes platessa</i> )	WO
		0303.33	--Sole ( <i>Solea spp.</i> )	WO

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		0303.34	--Turbots ( <i>Psetta maxima</i> )	WO
		0303.39	--Other	WO
		<b>0303.4</b>	<b>-Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99 :</b>	
		0303.41	--Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	WO
		0303.42	--Yellowfin tunas ( <i>Thunnus albacares</i> )	WO
		0303.43	--Skipjack or stripe-bellied bonito	WO
		0303.44	--Bigeye tunas ( <i>Thunnus obesus</i> )	WO
		0303.45	--Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	WO
		0303.46	--Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	WO
		0303.49	--Other	WO
		<b>0303.5</b>	<b>-Herrings (<i>Clupea harengus</i>, <i>Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus</i>, <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i>, <i>Scomber australasicus</i>, <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger spp.</i>), seerfishes (<i>Scomberomorus spp.</i>), jack and horse mackerel (<i>Trachurus spp.</i>), jacks, crevalles (<i>Caranx spp.</i>), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus spp.</i>), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus spp.</i>), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda spp.</i>), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99 :</b>	
		0303.51	--Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	WO
		0303.53	--Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> )	WO
		0303.54	--Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	WO
		0303.55	--Jack and horse mackerel ( <i>Trachurus spp.</i> )	WO
		0303.56	--Cobia ( <i>Rachycentron canadum</i> )	WO
		0303.57	--Swordfish ( <i>Xiphias gladius</i> )	WO
		0303.59	--Other	WO
		<b>0303.6</b>	<b>-Fish of the families <i>Bregmacerotidae</i>, <i>Euclichthyidae</i>, <i>Gadidae</i>, <i>Macrouridae</i>, <i>Melanonidae</i>, <i>Merlucciidae</i>, <i>Moridae</i> and <i>Muraenolepididae</i>, excluding edible fish offal of subheadings 0303.91 to 0303.99 :</b>	
		0303.63	--Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	WO
		0303.64	--Haddock ( <i>Melanogrammus aeglefinus</i> )	WO
		0303.65	--Coalfish ( <i>Pollachius virens</i> )	WO
		0303.66	--Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	WO

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		0303.67	--Alaska Pollack ( <i>Theragra chalcogramma</i> )	WO
		0303.68	--Blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )	WO
		0303.69	--Other	WO
		<b>0303.8</b>	<b>-Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99 :</b>	
		0303.81	--Dogfish and other sharks	WO
		0303.82	--Rays and skates ( <i>Rajidae</i> )	WO
		0303.83	--Toothfish ( <i>Dissostichus spp.</i> )	WO
		0303.84	--Sea bass ( <i>Dicentrarchus spp.</i> )	WO
		0303.89	--Other	WO
		<b>0303.9</b>	<b>-Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :</b>	
		0303.91	--Livers, roes and milt	WO
		0303.92	--Shark fins	WO
		0303.99	--Other	WO
	<b>03.04</b>		<b>Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.</b>	
		<b>0304.3</b>	<b>-Fresh or chilled fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i>, <i>Silurus spp.</i>, <i>Clarias spp.</i>, <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i>, <i>Carassius spp.</i>, <i>Ctenopharyngodon idellus</i>, <i>Hypophthalmichthys spp.</i>, <i>Cirrhinus spp.</i>, <i>Mylopharyngodon piceus</i>, <i>Catla catla</i>, <i>Labeo spp.</i>, <i>Osteochilus hasselti</i>, <i>Leptobarbus hoeveni</i>, <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>) :</b>	
		0304.31	--Tilapias ( <i>Oreochromis spp.</i> )	WO
		0304.32	--Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )	CC
		0304.33	--Nile Perch ( <i>Lates niloticus</i> )	WO
		0304.39	--Other	WO
		<b>0304.4</b>	<b>-Fresh or chilled fillets of other fish :</b>	
		0304.41	--Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	WO
		0304.42	--Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	CC
		0304.43	--Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> )	WO
		0304.44	--Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	WO

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		0304.45	--Swordfish ( <i>Xiphias gladius</i> )	WO
		0304.46	--Toothfish ( <i>Dissostichus spp.</i> )	WO
		0304.47	--Dogfish and other sharks	WO
		0304.48	--Rays and skates ( <i>Rajidae</i> )	WO
		0304.49	--Other	WO
		<b>0304.5</b>	<b>-Other, fresh or chilled :</b>	
		0304.51	--Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	WO
		0304.52	--Salmonidae	CC
		0304.53	--Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	WO
		0304.54	--Swordfish ( <i>Xiphias gladius</i> )	WO
		0304.55	--Toothfish ( <i>Dissostichus spp.</i> )	WO
		0304.56	--Dogfish and other sharks	WO
		0304.57	--Rays and skates ( <i>Rajidae</i> )	WO
		0304.59	--Other	CC
		<b>0304.6</b>	<b>-Frozen fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i>, <i>Silurus spp.</i>, <i>Clarias spp.</i>, <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i>, <i>Carassius spp.</i>, <i>Ctenopharyngodon idellus</i>, <i>Hypophthalmichthys spp.</i>, <i>Cirrhinus spp.</i>, <i>Mylopharyngodon piceus</i>, <i>Catla catla</i>, <i>Labeo spp.</i>, <i>Osteochilus hasselti</i>, <i>Leptobarbus hoeveni</i>, <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>) :</b>	
		0304.61	--Tilapias ( <i>Oreochromis spp.</i> )	WO
		0304.62	--Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )	CC
		0304.63	--Nile Perch ( <i>Lates niloticus</i> )	WO
		0304.69	--Other	WO
		<b>0304.7</b>	<b>-Frozen fillets of fish of the families <i>Bregmacerotidae</i>, <i>Euclichthyidae</i>, <i>Gadidae</i>, <i>Macrouridae</i>, <i>Melanonidae</i>, <i>Merlucciidae</i>, <i>Moridae</i> and <i>Muraenolepididae</i> :</b>	
		0304.71	--Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	CC
		0304.72	--Haddock ( <i>Melanogrammus aeglefinus</i> )	CC
		0304.73	--Coalfish ( <i>Pollachius virens</i> )	CC
		0304.74	--Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	WO
		0304.75	--Alaska Pollack ( <i>Theragra chalcogramma</i> )	WO
		0304.79	--Other	WO
		<b>0304.8</b>	<b>-Frozen fillets of other fish :</b>	



Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		0304.81	--Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	WO
		0304.82	--Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	CC
		0304.83	--Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> )	WO
		0304.84	--Swordfish ( <i>Xiphias gladius</i> )	WO
		0304.85	--Toothfish ( <i>Dissostichus spp.</i> )	WO
		0304.86	--Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	WO
		0304.87	--Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> )	WO
		0304.88	--Dogfish, other sharks, Rays and skates ( <i>Rajidae</i> )	WO
		0304.89	--Other	WO
		<b>0304.9</b>	<b>-Other, frozen :</b>	
		0304.91	--Swordfish ( <i>Xiphias gladius</i> )	WO
		0304.92	--Toothfish ( <i>Dissostichus spp.</i> )	WO
		0304.93	--Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	WO
		0304.94	--Alaska Pollack ( <i>Theragra chalcogramma</i> )	WO
		0304.95	--Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollack ( <i>Theragra chalcogramma</i> )	WO
		0304.96	--Dogfish and other sharks	WO
		0304.97	--Rays and skates ( <i>Rajidae</i> )	WO
		0304.99	--Other	WO
	<b>03.05</b>		<b>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.</b>	
		0305.10	-Flours, meals and pellets of fish, fit for human consumption	WO
		0305.20	-Livers, roes and milt of fish, dried, smoked, salted or in brine	WO

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		<b>0305.3</b>	<b>-Fish fillets, dried, salted or in brine, but not smoked :</b>	
		0305.31	--Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	WO
		0305.32	--Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	WO
		0305.39	--Other	WO
		<b>0305.4</b>	<b>-Smoked fish, including fillets, other than edible fish offal :</b>	
		0305.41	--Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	WO
		0305.42	--Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	WO
		0305.43	--Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	CC
		0305.44	--Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	CC
		0305.49	--Other	WO
		<b>0305.5</b>	<b>-Dried fish, other than edible fish offal, whether or not salted but not smoked :</b>	
		0305.51	--Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	CC
		0305.52	--Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus</i>	CC



Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
			<i>hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	
		0305.53	--Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	CC
		0305.54	--Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), anchovies ( <i>Engraulis spp.</i> ), sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> ), mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ), Indian mackerels ( <i>Rastrelliger spp.</i> ), seerfishes ( <i>Scomberomorus spp.</i> ), jack and horse mackerel ( <i>Trachurus spp.</i> ), jacks, crevalles ( <i>Caranx spp.</i> ), cobia ( <i>Rachycentron canadum</i> ), silver pomfrets ( <i>Pampus spp.</i> ), Pacific saury ( <i>Cololabis saira</i> ), scads ( <i>Decapterus spp.</i> ), capelin ( <i>Mallotus villosus</i> ), swordfish ( <i>Xiphias gladius</i> ), Kawakawa ( <i>Euthynnus affinis</i> ), bonitos ( <i>Sarda spp.</i> ), marlins, sailfishes, spearfish ( <i>Istiophoridae</i> )	CC
		0305.59	--Other	RVC 40
		<b>0305.6</b>	<b>-Fish, salted but not dried or smoked and fish in brine, other than edible fish offal :</b>	
		0305.61	--Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	WO
		0305.62	--Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus Macrocephalus</i> )	CC
		0305.63	--Anchovies ( <i>Engraulis spp.</i> )	WO
		0305.64	--Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	CC
		0305.69	--Other	RVC 40
		<b>0305.7</b>	<b>-Fish fins, heads, tails, maws and other edible fish offal :</b>	
		0305.71	--Shark fins	WO
		0305.72	--Fish heads, tails and maws	WO
		0305.79	--Other	WO
	<b>03.06</b>		<b>Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried,</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
			<b>salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.</b>	
		<b>0306.1</b>	<b>-Frozen :</b>	
		0306.11	--Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )	WO
		0306.12	--Lobsters ( <i>Homarus spp.</i> )	WO
		0306.14	--Crabs	WO
		0306.15	--Norway lobsters ( <i>Nephrops norvegicus</i> )	WO
		0306.16	--Cold-water shrimps and prawns ( <i>Pandalus spp.</i> , <i>Crangon crangon</i> )	WO
		0306.17	--Other shrimps and prawns	WO
		0306.19	--Other, including flours, meals and pellets of crustaceans, fit for human consumption	WO
		<b>0306.3</b>	<b>-Live, fresh or chilled :</b>	
		0306.31	--Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )	WO
		0306.32	--Lobsters ( <i>Homarus spp.</i> )	WO
		0306.33	--Crabs	WO
		0306.34	--Norway lobsters ( <i>Nephrops norvegicus</i> )	WO
		0306.35	--Cold-water shrimps and prawns ( <i>Pandalus spp.</i> , <i>Crangon crangon</i> )	WO
		0306.36	--Other shrimps and prawns	WO
		0306.39	--Other, including flours, meals and pellets of crustaceans, fit for human consumption	WO
		<b>0306.9</b>	<b>-Other :</b>	
		0306.91	--Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )	WO
		0306.92	--Lobsters ( <i>Homarus spp.</i> )	WO
		0306.93	--Crabs	WO
		0306.94	--Norway lobsters ( <i>Nephrops norvegicus</i> )	WO
		0306.95	--Shrimps and prawns	WO
		0306.99	--Other, including flours, meals and pellets of crustaceans, fit for human consumption	WO
	<b>03.07</b>		<b>Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.</b>	
		<b>0307.1</b>	<b>-Oysters :</b>	
		0307.11	--Live, fresh or chilled	WO
		0307.12	--Frozen	WO
		0307.19	--Other	WO
		<b>0307.2</b>	<b>-Scallops, including queen scallops, of the genera <i>Pecten</i>, <i>Chlamys</i> or <i>Placopecten</i> :</b>	
		0307.21	--Live, fresh or chilled	WO
		0307.22	--Frozen	WO
		0307.29	--Other	WO
		<b>0307.3</b>	<b>-Mussels (<i>Mytilus spp.</i>, <i>Perna spp.</i>) :</b>	
		0307.31	--Live, fresh or chilled	WO
		0307.32	--Frozen	WO
		0307.39	--Other	WO

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		<b>0307.4</b>	<b>-Cuttle fish and squid :</b>	
		0307.42	--Live, fresh or chilled	WO
		0307.43	--Frozen	WO
		0307.49	--Other	WO
		<b>0307.5</b>	<b>-Octopus (<i>Octopus spp.</i>) :</b>	
		0307.51	--Live, fresh or chilled	WO
		0307.52	--Frozen	WO
		0307.59	--Other	WO
		0307.60	-Snails, other than sea snails	WO
		<b>0307.7</b>	<b>-Clams, cockles and ark shells (families <i>Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae</i> and <i>Veneridae</i>) :</b>	
		0307.71	--Live, fresh or chilled	WO
		0307.72	--Frozen	WO
		0307.79	--Other	WO
		<b>0307.8</b>	<b>-Abalone (<i>Haliotis spp.</i>) and stromboid conchs (<i>Strombus spp.</i>) :</b>	
		0307.81	--Live, fresh or chilled abalone ( <i>Haliotis spp.</i> )	WO
		0307.82	-- Live, fresh or chilled stromboid conchs ( <i>Strombus spp.</i> )	WO
		0307.83	--Frozen abalone ( <i>Haliotis spp.</i> )	WO
		0307.84	--Frozen stromboid conchs ( <i>Strombus spp.</i> )	WO
		0307.87	--Other abalone ( <i>Haliotis spp.</i> )	WO
		0307.88	--Other stromboid conchs ( <i>Strombus spp.</i> )	WO
		<b>0307.9</b>	<b>-Other, including flours, meals and pellets, fit for human consumption :</b>	
		0307.91	--Live, fresh or chilled	WO
		0307.92	--Frozen	WO
		0307.99	--Other	WO
	<b>03.08</b>		<b>Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.</b>	
		<b>0308.1</b>	<b>-Sea cucumbers (<i>Stichopus japonicus, Holothuroidea</i>) :</b>	
		0308.11	--Live, fresh or chilled	WO
		0308.12	--Frozen	WO
		0308.19	--Other	WO
		<b>0308.2</b>	<b>-Sea urchins (<i>Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus</i>) :</b>	
		0308.21	--Live, fresh or chilled	WO
		0308.22	--Frozen	WO
		0308.29	--Other	WO
		0308.30	-Jellyfish ( <i>Rhopilema spp.</i> )	WO
		0308.90	-Other	WO

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
04			<b>Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included</b>	
	04.01		<b>Milk and cream, not concentrated nor containing added sugar or other sweetening matter.</b>	
		0401.10	-Of a fat content, by weight, not exceeding 1%	WO
		0401.20	-Of a fat content, by weight, exceeding 1% but not exceeding 6%	WO
		0401.40	-Of a fat content, by weight, exceeding 6% but not exceeding 10%	WO
		0401.50	-Of a fat content, by weight, exceeding 10%	WO
	04.02		<b>Milk and cream, concentrated or containing added sugar or other sweetening matter.</b>	
		0402.10	-In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %	RVC 45 or WO
		0402.2	<b>-In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 % :</b>	
		0402.21	--Not containing added sugar or other sweetening matter	RVC 45 or WO
		0402.29	--Other	RVC 45 or WO
		0402.9	<b>-Other :</b>	
		0402.91	--Not containing added sugar or other sweetening matter	RVC 45 or WO
		0402.99	--Other	RVC 45 or WO
	04.03		<b>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.</b>	
		0403.10	-Yogurt	RVC 45; or CTH, provided that products of heading 04.03 do not contain materials of / from milk imported from a non-Party over 50% by weight of the total raw material of / from milk
		0403.90	-Other	RVC 45; or CTH, provided that products of

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
				heading 04.03 do not contain materials of / from milk imported from a non-Party over 50% by weight of the total raw material of / from milk
	<b>04.04</b>		<b>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.</b>	
		0404.10	-Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	RVC 45 or WO
		0404.90	-Other	WO
	<b>04.05</b>		<b>Butter and other fats and oils derived from milk; dairy spreads.</b>	
		0405.10	-Butter	WO
		0405.20	-Dairy spreads	WO
		0405.90	-Other	WO
	<b>04.06</b>		<b>Cheese and curd.</b>	
		0406.10	-Fresh (unripened or uncured) cheese, including whey cheese, and curd	WO
		0406.20	-Grated or powdered cheese, of all kinds	WO
		0406.30	-Processed cheese, not grated or powdered	RVC 45; or CTH, provided that products of subheading 0406.30 do not contain materials of / from milk imported from a non-Party over 50% by weight of the total raw material of / from milk
		0406.40	-Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	WO
		0406.90	-Other cheese	WO
	<b>04.07</b>		<b>Birds' eggs, in shell, fresh, preserved or cooked.</b>	
		<b>0407.1</b>	<b>-Fertilised eggs for incubation :</b>	
		0407.11	--Of fowls of the species <i>Gallus domesticus</i>	WO

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		0407.19	--Other	WO
		<b>0407.2</b>	<b>-Other fresh eggs :</b>	
		0407.21	--Of fowls of the species <i>Gallus domesticus</i>	WO
		0407.29	--Other	WO
		0407.90	-Other	WO
	<b>04.08</b>		<b>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.</b>	
		<b>0408.1</b>	<b>-Egg yolks :</b>	
		0408.11	--Dried	WO
		0408.19	--Other	WO
		<b>0408.9</b>	<b>-Other :</b>	
		0408.91	--Dried	WO
		0408.99	--Other	WO
	<b>04.09</b>		<b>Natural honey.</b>	
		0409.00	-Natural honey.	WO
	<b>04.10</b>		<b>Edible products of animal origin, not elsewhere specified or included.</b>	
		0410.00	-Edible products of animal origin, not elsewhere specified or included.	WO
<b>05</b>			<b>Products of animal origin, not elsewhere specified or included</b>	
	<b>05.01</b>		<b>Human hair, unworked, whether or not washed or scoured; waste of human hair.</b>	
		0501.00	-Human hair, unworked, whether or not washed or scoured; waste of human hair.	WO
	<b>05.02</b>		<b>Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.</b>	
		0502.10	-Pigs', hogs' or boars' bristles and hair and waste thereof	WO
		0502.90	-Other	WO
	<b>05.04</b>		<b>Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.</b>	
		0504.00	-Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	WO
	<b>05.05</b>		<b>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.</b>	
		0505.10	-Feathers of a kind used for stuffing; down	WO
		0505.90	-Other	WO

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	<b>05.06</b>		<b>Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.</b>	
		0506.10	-Ossein and bones treated with acid	WO
		0506.90	-Other	WO
	<b>05.07</b>		<b>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.</b>	
		0507.10	-Ivory; ivory powder and waste	WO
		0507.90	-Other	WO
	<b>05.08</b>		<b>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.</b>	
		0508.00	-Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.	WO
	<b>05.10</b>		<b>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.</b>	
		0510.00	-Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	WO
	<b>05.11</b>		<b>Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.</b>	
		0511.10	-Bovine semen	WO
		<b>0511.9</b>	<b>-Other :</b>	
		0511.91	--Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	WO
		0511.99	--Other	WO
<b>SECTEION - 21 - VEGETALE PRODUCTS</b>				
<b>06</b>			<b>Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage</b>	
	<b>06.01</b>		<b>Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth</b>	

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			<b>or in flower; chicory plants and roots other than roots of heading 12.12.</b>	
		0601.10	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	WO
		0601.20	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	WO
	<b>06.02</b>		<b>Other live plants (including their roots), cuttings and slips; mushroom spawn.</b>	
		0602.10	-Unrooted cuttings and slips	WO
		0602.20	-Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	WO
		0602.30	-Rhododendrons and azaleas, grafted or not	WO
		0602.40	-Roses, grafted or not	WO
		0602.90	-Other	WO
	<b>06.03</b>		<b>Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.</b>	
		<b>0603.1</b>	<b>-Fresh :</b>	
		0603.11	--Roses	WO
		0603.12	--Carnations	WO
		0603.13	--Orchids	WO
		0603.14	--Chrysanthemums	WO
		0603.15	--Lilies ( <i>Lilium spp.</i> )	WO
		0603.19	--Other	<b>WO</b>
		0603.90	-Other	WO
	<b>06.04</b>		<b>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.</b>	
		0604.20	-Fresh	WO
		0604.90	-Other	WO
<b>07</b>			<b>Edible vegetables and certain roots and tubers</b>	
	<b>07.01</b>		<b>Potatoes, fresh or chilled.</b>	
		0701.10	-Seed	WO
		0701.90	-Other	WO
	<b>07.02</b>		<b>Tomatoes, fresh or chilled.</b>	
		0702.00	-Tomatoes, fresh or chilled.	WO
	<b>07.03</b>		<b>Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.</b>	
		0703.10	-Onions and shallots	WO
		0703.20	-Garlic	WO
		0703.90	-Leeks and other alliaceous vegetables	WO
	<b>07.04</b>		<b>Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.</b>	
		0704.10	-Cauliflowers and headed broccoli	WO
		0704.20	-Brussels sprouts	WO
		0704.90	-Other	WO



Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	<b>07.05</b>		<b>Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.</b>	
		<b>0705.1</b>	<b>-Lettuce :</b>	
		0705.11	--Cabbage lettuce (head lettuce)	WO
		0705.19	--Other	WO
		<b>0705.2</b>	<b>-Chicory :</b>	
		0705.21	--Witloof chicory ( <i>Cichorium intybus var. foliosum</i> )	WO
		0705.29	--Other	WO
	<b>07.06</b>		<b>Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.</b>	
		0706.10	-Carrots and turnips	WO
		0706.90	-Other	WO
	<b>07.07</b>		<b>Cucumbers and gherkins, fresh or chilled.</b>	
		0707.00	-Cucumbers and gherkins, fresh or chilled.	WO
	<b>07.08</b>		<b>Leguminous vegetables, shelled or unshelled, fresh or chilled.</b>	
		0708.10	-Peas ( <i>Pisum sativum</i> )	WO
		0708.20	-Beans ( <i>Vigna spp., Phaseolus spp.</i> )	WO
		0708.90	-Other leguminous vegetables	WO
	<b>07.09</b>		<b>Other vegetables, fresh or chilled.</b>	
		0709.20	-Asparagus	WO
		0709.30	-Aubergines (egg-plants)	WO
		0709.40	-Celery other than celeriac	WO
		0709.5	-Mushrooms and truffles :	
		0709.51	--Mushrooms of the genus <i>Agaricus</i>	WO
		0709.59	--Other	WO
		0709.60	-Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	WO
		0709.70	-Spinach, New Zealand spinach and orache spinach (garden spinach)	WO
		<b>0709.9</b>	<b>-Other :</b>	
		0709.91	--Globe artichokes	WO
		0709.92	--Olives	WO
		0709.93	--Pumpkins, squash and gourds ( <i>Cucurbita spp.</i> )	WO
		0709.99	--Other	WO
	<b>07.10</b>		<b>Vegetables (uncooked or cooked by steaming or boiling in water), frozen.</b>	
		0710.10	-Potatoes	WO
		<b>0710.2</b>	<b>-Leguminous vegetables, shelled or unshelled :</b>	
		0710.21	--Peas ( <i>Pisum sativum</i> )	WO
		0710.22	--Beans ( <i>Vigna spp., Phaseolus spp.</i> )	WO
		0710.29	--Other	WO
		0710.30	-Spinach, New Zealand spinach and orache spinach (garden spinach)	WO
		0710.40	-Sweet corn	WO
		0710.80	-Other vegetables	WO
		0710.90	-Mixtures of vegetables	WO
	<b>07.11</b>		<b>Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine,</b>	

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			<b>in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.</b>	
		0711.20	-Olives	WO
		0711.40	-Cucumbers and gherkins	WO
		<b>0711.5</b>	<b>-Mushrooms and truffles :</b>	
		0711.51	--Mushrooms of the genus <i>Agaricus</i>	WO
		0711.59	--Other	WO
		0711.90	-Other vegetables; mixtures of vegetables	WO
	<b>07.12</b>		<b>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.</b>	
		0712.20	-Onions	WO
		<b>0712.3</b>	<b>-Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles :</b>	
		0712.31	--Mushrooms of the genus <i>Agaricus</i>	WO
		0712.32	--Wood ears ( <i>Auricularia spp.</i> )	WO
		0712.33	--Jelly fungi ( <i>Tremella spp.</i> )	WO
		0712.39	--Other	WO
		0712.90	-Other vegetables; mixtures of vegetables	WO
	<b>07.13</b>		<b>Dried leguminous vegetables, shelled, whether or not skinned or split.</b>	
		0713.10	-Peas ( <i>Pisum sativum</i> )	WO
		0713.20	-Chickpeas ( <i>garbanzos</i> )	WO
		<b>0713.3</b>	<b>-Beans (<i>Vigna spp.</i>, <i>Phaseolus spp.</i>) :</b>	
		0713.31	--Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	WO
		0713.32	--Small red ( <i>Adzuki</i> ) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> )	WO
		0713.33	--Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> )	WO
		0713.34	--Bambara beans ( <i>Vigna subterranea</i> or <i>Voandzeia subterranea</i> )	WO
		0713.35	--Cow peas ( <i>Vigna unguiculata</i> )	WO
		0713.39	--Other	WO
		0713.40	-Lentils	WO
		0713.50	-Broad beans ( <i>Vicia faba</i> var. <i>major</i> ) and horse beans ( <i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i> )	WO
		0713.60	-Pigeon peas ( <i>Cajanus cajan</i> )	WO
		0713.90	-Other	WO
	<b>07.14</b>		<b>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.</b>	
		0714.10	-Manioc (cassava)	WO
		0714.20	-Sweet potatoes	WO
		0714.30	-Yams ( <i>Dioscorea spp.</i> )	WO
		0714.40	-Taro ( <i>Colocasia spp.</i> )	WO
		0714.50	-Yautia ( <i>Xanthosoma spp.</i> )	WO
		0714.90	-Other	WO

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
08			<b>Edible fruit and nuts; peel of citrus fruit or melons</b>	
	08.01		<b>Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.</b>	
		<b>0801.1</b>	<b>-Coconuts :</b>	
		0801.11	--Desiccated	WO
		0801.12	--In the inner shell (endocarp)	WO
		0801.19	--Other	WO
		<b>0801.2</b>	<b>-Brazil nuts :</b>	
		0801.21	--In shell	WO
		0801.22	--Shelled	WO
		<b>0801.3</b>	<b>-Cashew nuts :</b>	
		0801.31	--In shell	WO
		0801.32	--Shelled	WO
	08.02		<b>Other nuts, fresh or dried, whether or not shelled or peeled.</b>	
		<b>0802.1</b>	<b>-Almonds :</b>	
		0802.11	--In shell	WO
		0802.12	--Shelled	WO
		<b>0802.2</b>	<b>-Hazelnuts or filberts (<i>Corylus spp.</i>) :</b>	
		0802.21	--In shell	WO
		0802.22	--Shelled	WO
		<b>0802.3</b>	<b>-Walnuts :</b>	
		0802.31	--In shell	WO
		0802.32	--Shelled	WO
		<b>0802.4</b>	<b>-Chestnuts (<i>Castanea spp.</i>) :</b>	
		0802.41	--In shell	WO
		0802.42	--Shelled	WO
		<b>0802.5</b>	<b>-Pistachios :</b>	
		0802.51	--In shell	WO
		0802.52	--Shelled	WO
		<b>0802.6</b>	<b>-Macadamia nuts :</b>	
		0802.61	--In shell	WO
		0802.62	--Shelled	WO
		0802.70	-Kola nuts ( <i>Cola spp.</i> )	WO
		0802.80	-Areca nuts	WO
		0802.90	-Other	WO
	08.03		<b>Bananas, including plantains, fresh or dried.</b>	
		0803.10	-Plantains	WO
		0803.90	-Other	WO
	08.04		<b>Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.</b>	
		0804.10	-Dates	WO
		0804.20	-Figs	WO
		0804.30	-Pineapples	WO
		0804.40	-Avocados	WO
		0804.50	-Guavas, mangoes and mangosteens	WO
	08.05		<b>Citrus fruit, fresh or dried.</b>	
		0805.10	-Oranges	WO

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		<b>0805.2</b>	<b>-Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids :</b>	
		0805.21	--Mandarins (including tangerines and satsumas)	WO
		0805.22	--Clementines	WO
		0805.29	--Other	WO
		0805.40	-Grapefruit, including pomelos	WO
		0805.50	-Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> )	WO
		0805.90	-Other	WO
	<b>08.06</b>		<b>Grapes, fresh or dried.</b>	
		0806.10	-Fresh	WO
		0806.20	-Dried	WO
	<b>08.07</b>		<b>Melons (including watermelons) and papaws (papayas), fresh.</b>	
		<b>0807.1</b>	<b>-Melons (including watermelons) :</b>	
		0807.11	--Watermelons	WO
		0807.19	--Other	WO
		0807.20	-Papaws (papayas)	WO
	<b>08.08</b>		<b>Apples, pears and quinces, fresh.</b>	
		0808.10	-Apples	WO
		0808.30	-Pears	WO
		0808.40	-Quinces	WO
	<b>08.09</b>		<b>Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.</b>	
		0809.10	-Apricots	WO
		<b>0809.2</b>	<b>-Cherries :</b>	
		0809.21	--Sour cherries ( <i>Prunus cerasus</i> )	WO
		0809.29	--Other	WO
		0809.30	-Peaches, including nectarines	WO
		0809.40	-Plums and sloes	WO
	<b>08.10</b>		<b>Other fruit, fresh.</b>	
		0810.10	-Strawberries	WO
		0810.20	-Raspberries, blackberries, mulberries and loganberries	WO
		0810.30	-Black, white or red currants and gooseberries	WO
		0810.40	-Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	WO
		0810.50	-Kiwifruit	WO
		0810.60	-Durians	WO
		0810.70	-Persimmons	WO
		0810.90	-Other	WO
	<b>08.11</b>		<b>Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.</b>	
		0811.10	-Strawberries	WO
		0811.20	-Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	WO
		0811.90	-Other	WO

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	<b>08.12</b>		<b>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.</b>	
		0812.10	-Cherries	WO
		0812.90	-Other	WO
	<b>08.13</b>		<b>Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.</b>	
		0813.10	-Apricots	WO
		0813.20	-Prunes	WO
		0813.30	-Apples	WO
		0813.40	-Other fruit	WO
		0813.50	-Mixtures of nuts or dried fruits of this Chapter	WO
	<b>08.14</b>		<b>Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.</b>	
		0814.00	-Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	WO
<b>09</b>			<b>Coffee, tea, maté and spices</b>	
	<b>09.01</b>		<b>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.</b>	
		<b>0901.1</b>	<b>-Coffee, not roasted :</b>	
		0901.11	--Not decaffeinated	WO
		0901.12	--Decaffeinated	RVC 45
		<b>0901.2</b>	<b>-Coffee roasted :</b>	
		0901.21	--Not decaffeinated	RVC 40 or CTSH
		0901.22	--Decaffeinated	RVC 40 or CTSH
		0901.90	-Other	RVC 40 or CTSH
	<b>09.02</b>		<b>Tea, whether or not flavoured.</b>	
		0902.10	-Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	WO
		0902.20	-Other green tea (not fermented)	WO
		0902.30	-Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	WO
		0902.40	-Other black tea (fermented) and other partly fermented tea	WO
	<b>09.03</b>		<b>Maté.</b>	
		0903.00	-Maté.	WO
	<b>09.04</b>		<b>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>.</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		<b>0904.1</b>	<b>-Pepper :</b>	
		0904.11	--Neither crushed nor ground	WO
		0904.12	--Crushed or ground	RVC 40
		<b>0904.2</b>	<b>-Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :</b>	
		0904.21	--Dried, neither crushed nor ground	WO
		0904.22	--Crushed or ground	WO
	<b>09.05</b>		<b>Vanilla.</b>	
		0905.10	-Neither crushed nor ground	WO
		0905.20	-Crushed or ground	WO
	<b>09.06</b>		<b>Cinnamon and cinnamon-tree flowers.</b>	
		<b>0906.1</b>	<b>-Neither crushed nor ground :</b>	
		0906.11	--Cinnamon ( <i>Cinnamomum zeylanicum</i> Blume)	WO
		0906.19	--Other	WO
		0906.20	-Crushed or ground	RVC 40
	<b>09.07</b>		<b>Cloves (Whole fruit, cloves and stems).</b>	
		0907.10	-Neither crushed nor ground	WO
		0907.20	-Crushed or ground	WO
	<b>09.08</b>		<b>Nutmeg, mace and cardamoms.</b>	
		<b>0908.1</b>	<b>-Nutmeg :</b>	
		0908.11	--Neither crushed nor ground	WO
		0908.12	--Crushed or ground	WO
		<b>0908.2</b>	<b>-Mace :</b>	
		0908.21	--Neither crushed nor ground	WO
		0908.22	--Crushed or ground	WO
		<b>0908.3</b>	<b>-Cardamoms :</b>	
		0908.31	--Neither crushed nor ground	WO
		0908.32	--Crushed or ground	WO
	<b>09.09</b>		<b>Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.</b>	
		<b>0909.2</b>	<b>-Seeds of coriander :</b>	
		0909.21	--Neither crushed nor ground	WO
		0909.22	--Crushed or ground	WO
		<b>0909.3</b>	<b>-Seeds of cumin :</b>	
		0909.31	--Neither crushed nor ground	WO
		0909.32	--Crushed or ground	WO
		<b>0909.6</b>	<b>-Seeds of anise, badian, caraway or fennel; juniper berries :</b>	
		0909.61	--Neither crushed nor ground	WO
		0909.62	--Crushed or ground	WO
	<b>09.10</b>		<b>Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.</b>	
		<b>0910.1</b>	<b>-Ginger :</b>	
		0910.11	--Neither crushed nor ground	WO
		0910.12	--Crushed or ground	WO
		0910.20	-Saffron	WO
		0910.30	-Turmeric (curcuma)	WO
		<b>0910.9</b>	<b>-Other spices :</b>	
		0910.91	--Mixtures referred to in Note 1 (b) to this Chapter	RVC 40
		0910.99	--Other	A. Thyme; bay leaves:

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
				WO; B. Other: RVC 40
<b>10</b>			<b>Cereals</b>	
	<b>10.01</b>		<b>Wheat and meslin.</b>	
		<b>1001.1</b>	<b>-Durum wheat :</b>	
		1001.11	--Seed	WO
		1001.19	--Other	WO
		<b>1001.9</b>	<b>-Other :</b>	
		1001.91	--Seed	WO
		1001.99	--Other	WO
	<b>10.02</b>		<b>Rye.</b>	
		1002.10	-Seed	WO
		1002.90	-Other	WO
	<b>10.03</b>		<b>Barley.</b>	
		1003.10	-Seed	WO
		1003.90	-Other	WO
	<b>10.04</b>		<b>Oats.</b>	
		1004.10	-Seed	WO
		1004.90	-Other	WO
	<b>10.05</b>		<b>Maize (corn).</b>	
		1005.10	-Seed	WO
		1005.90	-Other	WO
	<b>10.06</b>		<b>Rice.</b>	
		1006.10	-Rice in the husk (paddy or rough)	WO
		1006.20	-Husked (brown) rice	WO
		1006.30	-Semi-milled or wholly milled rice, whether or not polished or glazed	WO
		1006.40	-Broken rice	WO
	<b>10.07</b>		<b>Grain sorghum.</b>	
		1007.10	-Seed	WO
		1007.90	-Other	WO
	<b>10.08</b>		<b>Buckwheat, millet and canary seeds; other cereals.</b>	
		1008.10	-Buckwheat	WO
		<b>1008.2</b>	<b>-Millet :</b>	
		1008.21	--Seed	WO
		1008.29	--Other	WO
		1008.30	-Canary seeds	WO
		1008.40	-Fonio ( <i>Digitaria spp.</i> )	WO
		1008.50	-Quinoa ( <i>Chenopodium quinoa</i> )	WO
		1008.60	-Triticale	WO
		1008.90	-Other cereals	WO
<b>11</b>			<b>Products of the milling industry; malt; starches; inulin; wheat gluten</b>	
	<b>11.01</b>		<b>Wheat or meslin flour.</b>	
		1101.00	-Wheat or meslin flour.	CC
	<b>11.02</b>		<b>Cereal flours other than of wheat or meslin.</b>	
		1102.20	-Maize (corn) flour	WO
		1102.90	-Other	A. Rice flour, Rye flour: WO; B. Others:

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
				RVC 40, provided that the materials of headings 10.03 and 10.06 are WO; or CC, provided that the materials of headings 10.03 and 10.06 are WO
	<b>11.03</b>		<b>Cereal groats, meal and pellets.</b>	
		<b>1103.1</b>	<b>-Groats and meal :</b>	
		1103.11	--Of wheat	RVC 40 or CC
		1103.13	--Of maize (corn)	RVC 40 or CC
		1103.19	--Of other cereals	RVC 40, provided that the materials of headings 10.03 and 10.06 are WO; or CC, provided that the materials of headings 10.03 and 10.06 are WO
		1103.20	-Pellets	RVC 40, provided that the materials of headings 10.03 and 10.06 are WO; or CC, provided that the materials of headings 10.03 and 10.06 are WO
	<b>11.04</b>		<b>Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.</b>	
		<b>1104.1</b>	<b>-Rolled or flaked grains :</b>	
		1104.12	--Of oats	RVC 40 or CC
		1104.19	--Of other cereals	RVC 40, provided that the materials of headings 10.03 and 10.06 are WO; or CC,



Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
				provided that the materials of headings 10.03 and 10.06 are WO
		<b>1104.2</b>	<b>-Other worked grains (for example, hulled, pearled, sliced or kibbled) :</b>	
		1104.22	--Of oats	WO
		1104.23	--Of maize (corn)	WO
		1104.29	--Of other cereals	WO
		1104.30	-Germ of cereals, whole, rolled, flaked or ground	WO
	<b>11.05</b>		<b>Flour, meal, powder, flakes, granules and pellets of potatoes.</b>	
		1105.10	-Flour, meal and powder	RVC 40 or CC
		1105.20	-Flakes, granules and pellets	WO
	<b>11.06</b>		<b>Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.</b>	
		1106.10	-Of the dried leguminous vegetables of heading 07.13	RVC 40 or CC
		1106.20	-Of sago or of roots or tubers of heading 07.14	RVC 40 or CC
		1106.30	-Of the products of Chapter 8	RVC 40 or CC
	<b>11.07</b>		<b>Malt, whether or not roasted.</b>	
		1107.10	-Not roasted	CC
		1107.20	-Roasted	WO
	<b>11.08</b>		<b>Starches; inulin.</b>	
		<b>1108.1</b>	<b>-Starches :</b>	
		1108.11	--Wheat starch	RVC 40 or CC
		1108.12	--Maize (corn) starch	RVC 40 or CC
		1108.13	--Potato starch	RVC 40 or CC
		1108.14	--Manioc (cassava) starch	RVC 40 or CC
		1108.19	--Other starches	RVC 40 or CC
		1108.20	-Inulin	RVC 40 or CC
	<b>11.09</b>		<b>Wheat gluten, whether or not dried.</b>	
		1109.00	-Wheat gluten, whether or not dried.	WO
<b>12</b>			<b>Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder</b>	
	<b>12.01</b>		<b>Soya beans, whether or not broken.</b>	
		1201.10	-Seed	WO
		1201.90	-Other	WO
	<b>12.02</b>		<b>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.</b>	
		1202.30	-Seed	WO
		<b>1202.4</b>	<b>-Other :</b>	
		1202.41	--In shell	WO
		1202.42	--Shelled, whether or not broken	WO
	<b>12.03</b>		<b>Copra.</b>	
		1203.00	-Copra.	WO
	<b>12.04</b>		<b>Linseed, whether or not broken.</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		1204.00	-Linseed, whether or not broken.	WO
	<b>12.05</b>		<b>Rape or colza seeds, whether or not broken.</b>	
		1205.10	-Low erucic acid rape or colza seeds	WO
		1205.90	-Other	WO
	<b>12.06</b>		<b>Sunflower seeds, whether or not broken.</b>	
		1206.00	-Sunflower seeds, whether or not broken.	WO
	<b>12.07</b>		<b>Other oil seeds and oleaginous fruits, whether or not broken.</b>	
		1207.10	-Palm nuts and kernels	WO
		<b>1207.2</b>	<b>-Cotton seeds :</b>	
		1207.21	--Seed	WO
		1207.29	--Other	WO
		1207.30	-Castor oil seeds	WO
		1207.40	-Sesamum seeds	WO
		1207.50	-Mustard seeds	WO
		1207.60	-Safflower ( <i>Carthamus tinctorius</i> ) seeds	WO
		1207.70	-Melon seeds	WO
		<b>1207.9</b>	<b>-Other :</b>	
		1207.91	--Poppy seeds	WO
		1207.99	--Other	WO
	<b>12.08</b>		<b>Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.</b>	
		1208.10	-Of soya beans	WO
		1208.90	-Other	WO
	<b>12.09</b>		<b>Seeds, fruit and spores, of a kind used for sowing.</b>	
		1209.10	-Sugar beet seeds	WO
		<b>1209.2</b>	<b>-Seeds of forage plants :</b>	
		1209.21	--Lucerne (alfalfa) seeds	WO
		1209.22	--Clover ( <i>Trifolium spp.</i> ) seeds	WO
		1209.23	--Fescue seeds	WO
		1209.24	--Kentucky blue grass ( <i>Poa pratensis L.</i> ) seeds	WO
		1209.25	--Rye grass ( <i>Lolium multiflorum Lam., Lolium perenne L.</i> ) seeds	WO
		1209.29	--Other	WO
		1209.30	-Seeds of herbaceous plants cultivated principally for their flowers	WO
		<b>1209.9</b>	<b>-Other :</b>	
		1209.91	--Vegetable seeds	WO
		1209.99	--Other	WO
	<b>12.10</b>		<b>Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.</b>	
		1210.10	-Hop cones, neither ground nor powdered nor in the form of pellets	WO
		1210.20	-Hop cones, ground, powdered or in the form of pellets; lupulin	WO
	<b>12.11</b>		<b>Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered.</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		1211.20	-Ginseng roots	WO
		1211.30	-Coca leaf	WO
		1211.40	-Poppy straw	WO
		1211.50	-Ephedra	WO
		1211.90	-Other	WO
	<b>12.12</b>		<b>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 Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included.</b>	
		<b>1212.2</b>	<b>-Seaweeds and other algae :</b>	
		1212.21	--Fit for human consumption	WO
		1212.29	--Other	WO
		<b>1212.9</b>	<b>-Other :</b>	
		1212.91	--Sugar beet	WO
		1212.92	--Locust beans (carob)	WO
		1212.93	--Sugar cane	WO
		1212.94	--Chicory roots	WO
		1212.99	--Other	WO
	<b>12.13</b>		<b>Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.</b>	
		1213.00	-Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	WO
	<b>12.14</b>		<b>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.</b>	
		1214.10	-Lucerne (alfalfa) meal and pellets	WO
		1214.90	-Other	WO
<b>13</b>			<b>Lac; gums, resins and other vegetable saps and extracts</b>	
	<b>13.01</b>		<b>Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).</b>	
		1301.20	-Gum Arabic	WO
		1301.90	-Other	WO
	<b>13.02</b>		<b>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.</b>	
		<b>1302.1</b>	<b>-Vegetable saps and extracts :</b>	
		1302.11	--Opium	WO
		1302.12	--Of liquorice	WO
		1302.13	--Of hops	WO
		1302.14	--Of ephedra	WO

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		1302.19	--Other	CC, except from subheading 1211.20
		1302.20	-Pectic substances, pectinates and pectates	WO
		<b>1302.3</b>	<b>-Mucilages and thickeners, whether or not modified, derived from vegetable products :</b>	
		1302.31	--Agar-agar	CC
		1302.32	--Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	WO
		1302.39	--Other	CC
<b>14</b>			<b>Vegetable plaiting materials; vegetable products not elsewhere specified or included</b>	
	<b>14.01</b>		<b>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).</b>	
		1401.10	-Bamboos	WO
		1401.20	-Rattans	WO
		1401.90	-Other	WO
	<b>14.04</b>		<b>Vegetable products not elsewhere specified or included.</b>	
		1404.20	-Cotton linters	WO
		1404.90	-Other	WO
<b>SECTION - 34 - ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES</b>				
<b>15</b>			<b>Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes</b>	
	<b>15.01</b>		<b>Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.</b>	
		1501.10	-Lard	RVC 40 or CTH
		1501.20	-Other pig fat	RVC 40 or CTH
		1501.90	-Other	RVC 40 or CTH
	<b>15.02</b>		<b>Fats of bovine animals, sheep or goats, other than those of heading 15.03.</b>	
		1502.10	-Tallow	RVC 40 or CTH
		1502.90	-Other	RVC 40 or CTH
	<b>15.03</b>		<b>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.</b>	
		1503.00	-Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	<b>15.04</b>		<b>Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.</b>	
		1504.10	-Fish-liver oils and their fractions	RVC 40 or CTH
		1504.20	-Fats and oils and their fractions, of fish, other than liver oils	RVC 40 or CTH
		1504.30	-Fats and oils and their fractions, of marine mammals	RVC 40 or CTH
	<b>15.05</b>		<b>Wool grease and fatty substances derived therefrom (including lanolin).</b>	
		1505.00	-Wool grease and fatty substances derived therefrom (including lanolin).	RVC 40 or CTH
	<b>15.06</b>		<b>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.</b>	
		1506.00	-Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	RVC 40 or CTH
	<b>15.07</b>		<b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified.</b>	
		1507.10	-Crude oil, whether or not degummed	RVC 40 or CTH
		1507.90	-Other	RVC 40 or CTH
	<b>15.08</b>		<b>Ground-nut oil and its fractions, whether or not refined, but not chemically modified.</b>	
		1508.10	-Crude oil	RVC 40 or CTH
		1508.90	-Other	RVC 40 or CTH
	<b>15.09</b>		<b>Olive oil and its fractions, whether or not refined, but not chemically modified.</b>	
		1509.10	-Virgin	RVC 40 or CTH
		1509.90	-Other	RVC 40 or CTH
	<b>15.10</b>		<b>Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.</b>	
		1510.00	-Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.	RVC 40 or CTH
	<b>15.11</b>		<b>Palm oil and its fractions, whether or not refined, but not chemically modified.</b>	
		1511.10	-Crude oil	RVC 40 or CTH
		1511.90	-Other	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	<b>15.12</b>		<b>Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.</b>	
		<b>1512.1</b>	<b>-Sunflower-seed or safflower oil and fractions thereof :</b>	
		1512.11	--Crude oil	RVC 40 or CTH
		1512.19	--Other	RVC 40 or CTH
		<b>1512.2</b>	<b>-Cotton-seed oil and its fractions :</b>	
		1512.21	--Crude oil, whether or not gossypol has been removed	RVC 40 or CTH
		1512.29	--Other	RVC 40 or CTH
	<b>15.13</b>		<b>Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.</b>	
		<b>1513.1</b>	<b>-Coconut (copra)oil and its fractions :</b>	
		1513.11	--Crude oil	RVC 40 or CTH
		1513.19	--Other	RVC 40 or CTH
		<b>1513.2</b>	<b>-Palm kernel or babassu oil and fractions thereof :</b>	
		1513.21	--Crude oil	RVC 40 or CTH
		1513.29	--Other	RVC 40 or CTH
	<b>15.14</b>		<b>Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.</b>	
		<b>1514.1</b>	<b>-Low erucic acid rape or colza oil and its fractions :</b>	
		1514.11	--Crude oil	RVC 40 or CTH
		1514.19	--Other	RVC 40 or CTH
		<b>1514.9</b>	<b>-Other :</b>	
		1514.91	--Crude oil	RVC 40 or CTH
		1514.99	--Other	RVC 40 or CTH
	<b>15.15</b>		<b>Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.</b>	
		<b>1515.1</b>	<b>-Linseed oil and its fractions :</b>	
		1515.11	--Crude oil	RVC 40 or CTH
		1515.19	--Other	RVC 40 or CTH
		<b>1515.2</b>	<b>-Maize (corn)oil and its fractions :</b>	
		1515.21	--Crude oil	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		1515.29	--Other	RVC 40 or CTH
		1515.30	-Castor oil and its fractions	RVC 40 or CTH
		1515.50	-Sesame oil and its fractions	RVC 40, provided that the materials from Chapter 12 are WO; or CTH, provided that the materials from Chapter 12 are WO
		1515.90	-Other	RVC 40 or CTH
	<b>15.16</b>		<b>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.</b>	
		1516.10	-Animal fats and oils and their fractions	RVC 40 or CTH
		1516.20	-Vegetable fats and oils and their fractions	RVC 40 or CTH
	<b>15.17</b>		<b>Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.</b>	
		1517.10	-Margarine, excluding liquid margarine	RVC 40 and CC
		1517.90	-Other	RVC 40
	<b>15.18</b>		<b>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 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.</b>	
		1518.00	-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 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	RVC 40 and CC
	<b>15.20</b>		<b>Glycerol, crude; glycerol waters and glycerol lyes.</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		1520.00	-Glycerol, crude; glycerol waters and glycerol lyes.	RVC 40 or CTH
	<b>15.21</b>		<b>Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.</b>	
		1521.10	-Vegetable waxes	RVC 40 or CTH
		1521.90	-Other	RVC 40 or CTH
	<b>15.22</b>		<b>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.</b>	
		1522.00	-Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	RVC 40 or CTH
<b>SECTION - 38 - PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES</b>				
<b>16</b>			<b>Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates</b>	
	<b>16.01</b>		<b>Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.</b>	
		1601.00	-Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	RVC 40 or CC
	<b>16.02</b>		<b>Other prepared or preserved meat, meat offal or blood.</b>	
		1602.10	-Homogenised preparations	RVC 40 or CTH
		1602.20	-Of liver of any animal	CC
		<b>1602.3</b>	<b>-Of poultry of heading 01.05 :</b>	
		1602.31	--Of turkeys	RVC 40, provided that the materials from Chapters 1, 2 and 5 are WO; or CTH, provided that the materials from Chapters 1, 2 and 5 are WO
		1602.32	--Of fowls of the species <i>Gallus domesticus</i>	CC
		1602.39	--Other	CC
		<b>1602.4</b>	<b>-Of swine :</b>	
		1602.41	--Hams and cuts thereof	RVC 40 or CC
		1602.42	--Shoulders and cuts thereof	CC
		1602.49	--Other, including mixtures	CC
		1602.50	-Of bovine animals	RVC 40
		1602.90	-Other, including preparations of blood of any animal	RVC 40, provided that



Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
				the materials from Chapters 1, 2 and 5 are WO; or CTH, provided that the materials from Chapters 1, 2 and 5 are WO
	<b>16.03</b>		<b>Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.</b>	
		1603.00	-Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	RVC 40 or CC
	<b>16.04</b>		<b>Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.</b>	
		<b>1604.1</b>	<b>-Fish, whole or in pieces, but not minced :</b>	
		1604.11	--Salmon	RVC 40 or CC
		1604.12	--Herrings	CC
		1604.13	--Sardines, sardinella and brisling or sprats	CC
		1604.14	--Tunas, skipjack and bonito ( <i>Sarda spp.</i> )	RVC 40 or CTH
		1604.15	--Mackerel	CC
		1604.16	--Anchovies	CC
		1604.17	--Eels	RVC 40 or CC
		1604.18	--Shark fins	RVC 40 or CC
		1604.19	--Other	RVC 40 or CC
		1604.20	-Other prepared or preserved fish	RVC 40 or CC
		<b>1604.3</b>	<b>-Caviar and caviar substitutes :</b>	
		1604.31	--Caviar	RVC 40 or CC
		1604.32	--Caviar substitutes	RVC 40 or CC
	<b>16.05</b>		<b>Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.</b>	
		1605.10	-Crab	CC
		<b>1605.2</b>	<b>-Shrimps and prawns :</b>	
		1605.21	--Not in airtight container	CC
		1605.29	--Other	CC
		1605.30	-Lobster	CC
		1605.40	-Other crustaceans	RVC 40, provided that the materials from Chapter 3 are WO; or CC, provided that the materials from Chapter 3 are WO
		<b>1605.5</b>	<b>-Molluscs :</b>	
		1605.51	--Oysters	CC
		1605.52	--Scallops, including queen scallops	CC
		1605.53	--Mussels	CC

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		1605.54	--Cuttle fish and squid	CC
		1605.55	--Octopus	CC
		1605.56	--Clams, cockles and arkshells	CC
		1605.57	--Abalone	CC
		1605.58	--Snails, other than sea snails	CC
		1605.59	--Other	CC
		<b>1605.6</b>	<b>-Other aquatic invertebrates :</b>	
		1605.61	--Sea cucumbers	CC
		1605.62	--Sea urchins	RVC 40, provided that the materials from Chapter 3 are WO; or CC, provided that the materials from Chapter 3 are WO
		1605.63	--Jellyfish	RVC 40, provided that the materials from Chapter 3 are WO; or CC, provided that the materials from Chapter 3 are WO
		1605.69	--Other	CC
<b>17</b>			<b>Sugars and sugar confectionery</b>	
	<b>17.01</b>		<b>Cane or beet sugar and chemically pure sucrose, in solid form.</b>	
		<b>1701.1</b>	<b>-Raw sugar not containing added flavouring or colouring matter :</b>	
		1701.12	--Beet sugar	RVC 40 or CTH
		1701.13	--Cane sugar specified in Subheading Note 2 to this Chapter	RVC 40 or CTH
		1701.14	--Other cane sugar	RVC 40 or CTH
		<b>1701.9</b>	<b>-Other :</b>	
		1701.91	--Containing added flavouring or colouring matter	RVC 40 or CTH
		1701.99	--Other	RVC 40 or CTH
	<b>17.02</b>		<b>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.</b>	
		<b>1702.1</b>	<b>-Lactose and lactose syrup :</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		1702.11	--Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	RVC 40 or CTH
		1702.19	--Other	RVC 40 or CTH
		1702.20	-Maple sugar and maple syrup	RVC 40 or CTH
		1702.30	-Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	RVC 40 or CTH
		1702.40	-Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar	RVC 40 or CTH
		1702.50	-Chemically pure fructose	RVC 40 or CTH
		1702.60	-Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar	RVC 40 or CTH
		1702.90	-Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose	RVC 40 or CTH
	<b>17.03</b>		<b>Molasses resulting from the extraction or refining of sugar.</b>	
		1703.10	-Cane molasses	RVC 40 or CTH
		1703.90	-Other	RVC 40 or CTH
	<b>17.04</b>		<b>Sugar confectionery (including white chocolate), not containing cocoa.</b>	
		1704.10	-Chewing gum, whether or not sugar-coated	RVC 40 or CTH
		1704.90	-Other	RVC 40 or CTH
<b>18</b>			<b>Cocoa and cocoa preparations</b>	
	<b>18.01</b>		<b>Cocoa beans, whole or broken, raw or roasted.</b>	
		1801.00	-Cocoa beans, whole or broken, raw or roasted.	RVC 40 or CTH
	<b>18.02</b>		<b>Cocoa shells, husks, skins and other cocoa waste.</b>	
		1802.00	-Cocoa shells, husks, skins and other cocoa waste.	RVC 40 or CTH
	<b>18.03</b>		<b>Cocoa paste, whether or not defatted.</b>	
		1803.10	-Not defatted	RVC 40 or CTH
		1803.20	-Wholly or partly defatted	RVC 40 or CTH
	<b>18.04</b>		<b>Cocoa butter, fat and oil.</b>	
		1804.00	-Cocoa butter, fat and oil.	RVC 40 or CTH
	<b>18.05</b>		<b>Cocoa powder, not containing added sugar or other sweetening matter.</b>	
		1805.00	-Cocoa powder, not containing added sugar or other sweetening matter.	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	<b>18.06</b>		<b>Chocolate and other food preparations containing cocoa.</b>	
		1806.10	-Cocoa powder, containing added sugar or other sweetening matter	RVC 40 or CTH
		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
		<b>1806.3</b>	<b>-Other, in blocks, slabs or bars :</b>	
		1806.31	--Filled	RVC 40 or CTH
		1806.32	--Not filled	RVC 40 or CTH
		1806.90	-Other	RVC 40 or CTH
<b>19</b>			<b>Preparations of cereals, flour, starch or milk; pastrycooks' products</b>	
	<b>19.01</b>		<b>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 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.</b>	
		1901.10	-Preparations suitable for infants or young children, put up for retail sale	CC
		1901.20	-Mixes and doughs for the preparation of bakers' wares of heading 19.05	CC
		1901.90	-Other	CC
	<b>19.02</b>		<b>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.</b>	
		<b>1902.1</b>	<b>-Uncooked pasta, not stuffed or otherwise prepared :</b>	
		1902.11	--Containing eggs	RVC 40 or CTH
		1902.19	--Other	RVC 40 or CTH
		1902.20	-Stuffed pasta, whether or not cooked or otherwise prepared	RVC 40 or CTH
		1902.30	-Other pasta	RVC 40 or CTH
		1902.40	-Couscous	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	19.03		<b>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.</b>	
		1903.00	-Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	RVC 40 or CTH
	19.04		<b>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.</b>	
		1904.10	-Prepared foods obtained by the swelling or roasting of cereals or cereal products	RVC 40 or CTH
		1904.20	-Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	RVC 40 or CTH
		1904.30	-Bulgur wheat	RVC 40 or CTH
		1904.90	-Other	For Korea's HS 1904.90.1010; 1904.90.1090: RVC 40; or CTH, on the condition that the de minimis rule shall not be applied to a non-originating material imported from a non-Party used in the production of the good unless the non-originating material is provided for in a different subheading from that of the good  For others: RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	19.05		<b>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.</b>	
		1905.10	-Crispbread	RVC 40 or CTH
		1905.20	-Gingerbread and the like	RVC 40 or CTH
		<b>1905.3</b>	<b>-Sweet biscuits; waffles and wafers :</b>	
		1905.31	--Sweet biscuits	RVC 40 or CTH
		1905.32	--Waffles and wafers	RVC 40 or CTH
		1905.40	-Rusks, toasted bread and similar toasted products	RVC 40 or CTH
		1905.90	-Other	RVC 40 or CTH
<b>20</b>			<b>Preparations of vegetables, fruit, nuts or other parts of plants</b>	
	<b>20.01</b>		<b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.</b>	
		2001.10	-Cucumbers and gherkins	RVC 40 or CTH
		2001.90	-Other	RVC 40 or CTH
	<b>20.02</b>		<b>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.</b>	
		2002.10	-Tomatoes, whole or in pieces	RVC 40 or CTH
		2002.90	-Other	RVC 40 or CTH
	<b>20.03</b>		<b>Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.</b>	
		2003.10	-Mushrooms of the genus <i>Agaricus</i>	RVC 40 or CTH
		2003.90	-Other	RVC 60 and CTH
	<b>20.04</b>		<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.</b>	
		2004.10	-Potatoes	RVC 40 or CTH
		2004.90	-Other vegetables and mixtures of vegetables	RVC 40 or CTH
	<b>20.05</b>		<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		2005.10	-Homogenised vegetables	RVC 40 or CTH
		2005.20	-Potatoes	RVC 40 or CTH
		2005.40	-Peas ( <i>Pisum sativum</i> )	RVC 40 or CTH
		<b>2005.5</b>	<b>-Beans (<i>Vigna spp., Phaseolus spp.</i>) :</b>	
		2005.51	--Beans, shelled	RVC 40 or CTH
		2005.59	--Other	RVC 40 or CTH
		2005.60	-Asparagus	RVC 40 or CTH
		2005.70	-Olives	RVC 40 or CTH
		2005.80	-Sweet corn ( <i>Zea mays var. saccharata</i> )	RVC 40 or CTH
		<b>2005.9</b>	<b>-Other vegetables and mixtures of vegetables :</b>	
		2005.91	--Bamboo shoots	RVC 40
		2005.99	--Other	For Korea's HS 2005.99.1000: RVC 60; For Others: RVC 40
	<b>20.06</b>		<b>Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).</b>	
		2006.00	-Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	RVC 45
	<b>20.07</b>		<b>Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.</b>	
		2007.10	-Homogenised preparations	RVC 40 or CTH
		<b>2007.9</b>	<b>-Other :</b>	
		2007.91	--Citrus fruit	RVC 40 or CTH
		2007.99	--Other	RVC 40 or CTH
	<b>20.08</b>		<b>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.</b>	
		<b>2008.1</b>	<b>-Nuts, ground-nuts and other seeds, whether or not mixed together :</b>	
		2008.11	--Ground-nuts	RVC 40, provided that the materials

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
				from Chapter 12 are WO
		2008.19	--Other, including mixtures	RVC 40, provided that the materials of subheadings 0802.31, 0802.32, 0802.41, 0802.42 and 0802.90 are WO; or CTH, provided that the materials of subheadings 0802.31, 0802.32, 0802.41, 0802.42 and 0802.90 are WO
		2008.20	-Pineapples	CC
		2008.30	-Citrus fruit	RVC 40 or CTH
		2008.40	-Pears	RVC 40 or CTH
		2008.50	-Apricots	RVC 40 or CTH
		2008.60	-Cherries	RVC 40 or CTH
		2008.70	-Peaches, including nectarines	RVC 40 or CTH
		2008.80	-Strawberries	RVC 40 or CTH
		<b>2008.9</b>	<b>--Other, including mixtures other than those of subheading 2008.19 :</b>	
		2008.91	--Palm hearts	RVC 40 or CTH
		2008.93	--Cranberries ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i> )	RVC 40 or CC
		2008.97	--Mixtures	RVC 40 or CC
		2008.99	--Other	RVC 40 or CC
	<b>20.09</b>		<b>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.</b>	
		<b>2009.1</b>	<b>--Orange juice :</b>	
		2009.11	--Frozen	RVC 40 or CTH
		2009.12	--Not frozen, of a Brix value not exceeding 20	RVC 40 or CTH



Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		2009.19	--Other	RVC 40 or CTH
		<b>2009.2</b>	<b>-Grapefruit (including pomelo) juice :</b>	
		2009.21	--Of a Brix value not exceeding 20	RVC 40 or CTH
		<b>2009.29</b>	<b>--Other</b>	RVC 40 or CTH
		<b>2009.3</b>	<b>-Juice of any other single citrus fruit :</b>	
		2009.31	--Of a Brix value not exceeding 20	RVC 40 or CTH
		2009.39	--Other	RVC 40 or CTH
		<b>2009.4</b>	<b>-Pineapple juice :</b>	
		2009.41	--Of a Brix value not exceeding 20	CC
		2009.49	--Other	CC
		2009.50	-Tomato juice	RVC 40 or CTH
		<b>2009.6</b>	<b>-Grape juice (including grape must) :</b>	
		2009.61	--Of a Brix value not exceeding 30	RVC 40 or CTH
		2009.69	--Other	RVC 40 or CTH
		<b>2009.7</b>	<b>-Apple juice :</b>	
		2009.71	--Of a Brix value not exceeding 20	RVC 40 or CTH
		2009.79	--Other	RVC 40 or CTH
		<b>2009.8</b>	<b>-Juice of any other single fruit or vegetable :</b>	
		2009.81	--Cranberry ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i> ) juice	RVC 40 or CC
		2009.89	--Other	RVC 40 or CC
		2009.90	-Mixtures of juices	RVC 40 or CC
<b>21</b>			<b>Miscellaneous edible preparations</b>	
	<b>21.01</b>		<b>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.</b>	
		<b>2101.1</b>	<b>-Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee :</b>	
		2101.11	--Extracts, essences and concentrates	RVC 40 or CTH
		2101.12	--Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	RVC 40 or CTH
		2101.20	-Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	RVC 40, provided that the materials of heading

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
				09.02 are WO; or CTH, provided that the materials of heading 09.02 are WO
		2101.30	-Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	RVC 40 or CTH
	<b>21.02</b>		<b>Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.</b>	
		2102.10	-Active yeasts	RVC 40 or CTH
		2102.20	-Inactive yeasts; other single-cell micro-organisms, dead	RVC 40 or CTH
		2102.30	-Prepared baking powders	RVC 40 or CTH
	<b>21.03</b>		<b>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.</b>	
		2103.10	-Soya sauce	RVC 40 or CTH
		2103.20	-Tomato ketchup and other tomato sauces	RVC 40 or CTH
		2103.30	-Mustard flour and meal and prepared mustard	RVC 40 or CTH
		2103.90	-Other	RVC 40 or CTH
	<b>21.04</b>		<b>Soups and broths and preparations therefor; homogenised composite food preparations.</b>	
		2104.10	-Soups and broths and preparations therefor	RVC 40 or CTH
		2104.20	-Homogenised composite food preparations	RVC 40 or CTH
	<b>21.05</b>		<b>Ice cream and other edible ice, whether or not containing cocoa.</b>	
		2105.00	-Ice cream and other edible ice, whether or not containing cocoa.	RVC 40 or CTH
	<b>21.06</b>		<b>Food preparations not elsewhere specified or included.</b>	
		2106.10	-Protein concentrates and textured protein substances	RVC 40 or CTH
		2106.90	-Other	RVC 40, provided that the materials of subheadings 1211.20, 1212.21, 1302.14 and

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
				1302.19 are WO
<b>22</b>			<b>Beverages, spirits and vinegar</b>	
	<b>22.01</b>		<b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.</b>	
		2201.10	-Mineral waters and aerated waters	RVC 40 or CTH
		2201.90	-Other	RVC 40 or CTH
	<b>22.02</b>		<b>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 20.09.</b>	
		2202.10	-Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	RVC 40
		2202.9	-Other :	
		2202.91	--Non-alcoholic beer	RVC 40 or CTH
		2202.99	--Other	RVC 40; or CTH, except from subheadings 1211.20 and 1302.19
	<b>22.03</b>		<b>Beer made from malt.</b>	
		2203.00	-Beer made from malt.	RVC 40 or CC
	<b>22.04</b>		<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.</b>	
		2204.10	-Sparkling wine	RVC 40 or CTH
		<b>2204.2</b>	<b>-Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :</b>	
		2204.21	--In containers holding 2 ℓ or less	RVC 40 or CC
		2204.22	--In containers holding more than 2 ℓ but not more than 10 ℓ	RVC 40 or CC
		2204.29	--Other	RVC 40 or CC
		2204.30	-Other grape must	RVC 40 or CTH
	<b>22.05</b>		<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</b>	
		2205.10	-In containers holding 2 ℓ or less	RVC 40 or CTH
		2205.90	-Other	RVC 40 or CTH
	<b>22.06</b>		<b>Other fermented beverages (for example, cider, perry, mead, saké); mixtures of</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
			<b>fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.</b>	
		2206.00	-Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	RVC 40 or CTH
	<b>22.07</b>		<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.</b>	
		2207.10	-Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	RVC 40 or CTH
		2207.20	-Ethyl alcohol and other spirits, denatured, of any strength	RVC 40 or CTH
	<b>22.08</b>		<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages.</b>	
		2208.20	-Spirits obtained by distilling grape wine or grape marc	RVC 40 or CC
		2208.30	-Whiskies	RVC 40 or CC
		2208.40	-Rum and other spirits obtained by distilling fermented sugar-cane products	RVC 40 or CTH
		2208.50	-Gin and Geneva	RVC 40 or CTH
		2208.60	-Vodka	RVC 40 or CTH
		2208.70	-Liqueurs and cordials	RVC 40, provided that the materials of subheadings 1211.20, 1302.14 and 1302.19 are WO
		2208.90	-Other	RVC 40 or CTH
	<b>22.09</b>		<b>Vinegar and substitutes for vinegar obtained from acetic acid.</b>	
		2209.00	-Vinegar and substitutes for vinegar obtained from acetic acid.	RVC 40 or CTH
<b>23</b>			<b>Residues and waste from the food industries; prepared animal fodder</b>	
	<b>23.01</b>		<b>Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.</b>	
		2301.10	-Flours, meals and pellets, of meat or meat offal; greaves	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		2301.20	-Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	RVC 40 or CC
	<b>23.02</b>		<b>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.</b>	
		2302.10	-Of maize (corn)	RVC 40 or CTH
		2302.30	-Of wheat	RVC 40 or CTH
		2302.40	-Of other cereals	RVC 40 or CTH
		2302.50	-Of leguminous plants	RVC 40 or CTH
	<b>23.03</b>		<b>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.</b>	
		2303.10	-Residues of starch manufacture and similar residues	RVC 40 or CTH
		2303.20	-Beet-pulp, bagasse and other waste of sugar manufacture	RVC 40 or CTH
		2303.30	-Brewing or distilling dregs and waste	RVC 40 or CTH
	<b>23.04</b>		<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.</b>	
		2304.00	-Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	RVC 40 or CTH
	<b>23.05</b>		<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.</b>	
		2305.00	-Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	RVC 40 or CTH
	<b>23.06</b>		<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.</b>	
		2306.10	-Of cotton seeds	RVC 40 or CTH
		2306.20	-Of linseed	RVC 40 or CTH
		2306.30	-Of sunflower seeds	RVC 40 or CTH
		<b>2306.4</b>	<b>-Of rape or colza seeds :</b>	
		2306.41	--Of low erucic acid rape or colza seeds	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		2306.49	--Other	RVC 40 or CTH
		2306.50	-Of coconut or copra	RVC 40, provided that the materials from Chapter 8 are WO; or CC, provided that the materials from Chapter 8 are WO
		2306.60	-Of palm nuts or kernels	RVC 40 or CTH
		2306.90	-Other	RVC 40 or CTH
	<b>23.07</b>		<b>Wine lees; argol.</b>	
		2307.00	-Wine lees; argol.	RVC 40 or CTH
	<b>23.08</b>		<b>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.</b>	
		2308.00	-Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	RVC 40, provided that the materials from Chapter 8 are WO; or CC, provided that the materials from Chapter 8 are WO
	<b>23.09</b>		<b>Preparations of a kind used in animal feeding.</b>	
		2309.10	-Dog or cat food, put up for retail sale	RVC 40 or CTH
		2309.90	-Other	RVC 40 or CTH
<b>24</b>			<b>Tobacco and manufactured tobacco substitutes</b>	
	<b>24.01</b>		<b>Unmanufactured tobacco; tobacco refuse.</b>	
		2401.10	-Tobacco, not stemmed/stripped	WO
		2401.20	-Tobacco, partly or wholly stemmed/stripped	WO
		2401.30	-Tobacco refuse	WO
	<b>24.02</b>		<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>	
		2402.10	-Cigars, cheroots and cigarillos, containing tobacco	RVC 40 or CTH
		2402.20	-Cigarettes containing tobacco	RVC 40 or CTH
		2402.90	-Other	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	24.03		<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.</b>	
		2403.1	<b>-Smoking tobacco, whether or not containing tobacco substitutes in any proportion :</b>	
		2403.11	--Water pipe tobacco specified in Subheading Note 1 to this Chapter	RVC 40 or CTH
		2403.19	--Other	RVC 40 or CTH
		<b>2403.9</b>	<b>-Other :</b>	
		2403.91	--"Homogenised" or "reconstituted" tobacco	RVC 40 or CTH
		2403.99	--Other	RVC 40 or CTH
<b>SECTION - 53 - MINERAL PRODUCTS</b>				
<b>25</b>			<b>Salt; sulphur; earths and stone; plastering materials, lime and cement</b>	
	25.01		<b>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.</b>	
		2501.00	-Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.	RVC 40 or CTH
	<b>25.02</b>		<b>Unroasted iron pyrites.</b>	
		2502.00	-Unroasted iron pyrites.	RVC 40 or CTH
	25.03		<b>Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.</b>	
		2503.00	-Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	RVC 40 or CTH
	<b>25.04</b>		<b>Natural graphite.</b>	
		2504.10	-In powder or in flakes	RVC 40 or CTH
		2504.90	-Other	RVC 40 or CTH
	25.05		<b>Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.</b>	
		2505.10	-Silica sands and quartz sands	RVC 40 or CTH
		2505.90	-Other	RVC 40 or CTH
	25.06		<b>Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
			<b>blocks or slabs of a rectangular (including square) shape.</b>	
		2506.10	-Quartz	RVC 40 or CTH
		2506.20	-Quartzite	RVC 40 or CTH
	<b>25.07</b>		<b>Kaolin and other kaolinic clays, whether or not calcined.</b>	
		2507.00	-Kaolin and other kaolinic clays, whether or not calcined.	RVC 40 or CTH
	<b>25.08</b>		<b>Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.</b>	
		2508.10	-Bentonite	RVC 40 or CTH
		2508.30	-Fire-clay	RVC 40 or CTH
		2508.40	-Other clays	RVC 40 or CTH
		2508.50	-Andalusite, kyanite and sillimanite	RVC 40 or CTH
		2508.60	-Mullite	RVC 40 or CTH
		2508.70	-Chamotte or dinas earths	RVC 40 or CTH
	<b>25.09</b>		<b>Chalk.</b>	
		2509.00	-Chalk.	RVC 40 or CTH
	<b>25.10</b>		<b>Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.</b>	
		2510.10	-Unground	RVC 40 or CTH
		2510.20	-Ground	RVC 40 or CTH
	<b>25.11</b>		<b>Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.</b>	
		2511.10	-Natural barium sulphate (barytes)	RVC 40 or CTH
		2511.20	-Natural barium carbonate (witherite)	RVC 40 or CTH
	<b>25.12</b>		<b>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.</b>	
		2512.00	-Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	RVC 40 or CTH



Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	25.13		<b>Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.</b>	
		2513.10	-Pumice stone	RVC 40 or CTH
		2513.20	-Emery, natural corundum, natural garnet and other natural abrasives	RVC 40 or CTH
	25.14		<b>Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</b>	
		2514.00	-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
	25.15		<b>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.</b>	
		<b>2515.1</b>	<b>-Marble and travertine :</b>	
		2515.11	--Crude or roughly trimmed	RVC 40 or CTH
		2515.12	--Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	RVC 40 or CTH
		2515.20	-Ecaussine and other calcareous monumental or building stone; alabaster	RVC 40 or CTH
	25.16		<b>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.</b>	
		<b>2516.1</b>	<b>-Granite :</b>	
		2516.11	--Crude or roughly trimmed	RVC 40 or CTH
		2516.12	--Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	RVC 40 or CTH
		2516.20	-Sandstone	RVC 40 or CTH
		2516.90	-Other monumental or building stone	RVC 40 or CTH
	25.17		<b>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</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
			<b>macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.</b>	
		2517.10	-Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	RVC 40 or CTH
		2517.20	-Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	RVC 40 or CTH
		2517.30	-Tarred macadam	RVC 40 or CTH
		<b>2517.4</b>	<b>-Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated :</b>	
		2517.41	--Of marble	RVC 40 or CTH
		2517.49	--Other	RVC 40 or CTH
	<b>25.18</b>		<b>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.</b>	
		2518.10	-Dolomite, not calcined or sintered	RVC 40 or CTH
		2518.20	-Calcined or sintered dolomite	RVC 40 or CTH
		2518.30	-Dolomite ramming mix	RVC 40 or CTH
	<b>25.19</b>		<b>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.</b>	
		2519.10	-Natural magnesium carbonate (magnesite)	RVC 40 or CTH
		2519.90	-Other	RVC 40 or CTH
	<b>25.20</b>		<b>Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.</b>	
		2520.10	-Gypsum; anhydrite	RVC 40 or CTH
		2520.20	-Plasters	RVC 40 or CTH
	<b>25.21</b>		<b>Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		2521.00	-Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	RVC 40 or CTH
	<b>25.22</b>		<b>Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.</b>	
		2522.10	-Quicklime	RVC 40 or CTH
		2522.20	-Slaked lime	RVC 40 or CTH
		2522.30	-Hydraulic lime	RVC 40 or CTH
	<b>25.23</b>		<b>Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.</b>	
		2523.10	-Cement clinkers	RVC 40 or CTH
		<b>2523.2</b>	<b>-Portland cement :</b>	
		2523.21	--White cement, whether or not artificially coloured	RVC 40 or CTH
		2523.29	--Other	RVC 40 or CTH
		2523.30	-Aluminous cement	RVC 40 or CTH
		2523.90	-Other hydraulic cements	RVC 40 or CTH
	<b>25.24</b>		<b>Asbestos.</b>	
		2524.10	-Crocidolite	RVC 40 or CTH
		2524.90	-Other	RVC 40 or CTH
	<b>25.25</b>		<b>Mica, including splittings; mica waste.</b>	
		2525.10	-Crude mica and mica rifted into sheets or splittings	RVC 40 or CTH
		2525.20	-Mica powder	RVC 40 or CTH
		2525.30	-Mica waste	RVC 40 or CTH
	<b>25.26</b>		<b>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.</b>	
		2526.10	-Not crushed, not powdered	RVC 40 or CTH
		2526.20	-Crushed or powdered	RVC 40 or CTH
	<b>25.28</b>		<b>Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H<sub>3</sub>BO<sub>3</sub> calculated on the dry weight.</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		2528.00	-Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H3BO3 calculated on the dry weight.	RVC 40 or CTH
	<b>25.29</b>		<b>Feldspar; leucite; nepheline and nepheline syenite; fluorspar.</b>	
		2529.10	-Feldspar	RVC 40 or CTH
		<b>2529.2</b>	<b>-Fluorspar :</b>	
		2529.21	--Containing by weight 97 % or less of calcium fluoride	RVC 40 or CTH
		2529.22	--Containing by weight more than 97 % of calcium fluoride	RVC 40 or CTH
		2529.30	-Leucite; nepheline and nepheline syenite	RVC 40 or CTH
	<b>25.30</b>		<b>Mineral substances not elsewhere specified or included.</b>	
		2530.10	-Vermiculite, perlite and chlorites, unexpanded	RVC 40 or CTH
		2530.20	-Kieserite, epsomite (natural magnesium sulphates)	RVC 40 or CTH
		2530.90	-Other	RVC 40 or CTH
<b>26</b>			<b>Ores, Slag and Ash</b>	
	<b>26.01</b>		<b>Iron ores and concentrates, including roasted iron pyrites.</b>	
		<b>2601.1</b>	<b>-Iron ores and concentrates, other than roasted iron pyrites :</b>	
		2601.11	--Non-agglomerated	RVC 40 or CTH
		2601.12	--Agglomerated	RVC 40 or CTH
		2601.20	-Roasted iron pyrites	RVC 40 or CTH
	<b>26.02</b>		<b>Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.</b>	
		2602.00	-Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.	RVC 40 or CTH
	<b>26.03</b>		<b>Copper ores and concentrates.</b>	
		2603.00	-Copper ores and concentrates.	RVC 40 or CTH
	<b>26.04</b>		<b>Nickel ores and concentrates.</b>	
		2604.00	-Nickel ores and concentrates.	RVC 40 or CTH
	<b>26.05</b>		<b>Cobalt ores and concentrates.</b>	
		2605.00	-Cobalt ores and concentrates.	RVC 40 or CTH
	<b>26.06</b>		<b>Aluminium ores and concentrates.</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		2606.00	-Aluminium ores and concentrates.	RVC 40 or CTH
	<b>26.07</b>		<b>Lead ores and concentrates.</b>	
		2607.00	-Lead ores and concentrates.	RVC 40 or CTH
	<b>26.08</b>		<b>Zinc ores and concentrates.</b>	
		2608.00	-Zinc ores and concentrates.	RVC 40 or CTH
	<b>26.09</b>		<b>Tin ores and concentrates.</b>	
		2609.00	-Tin ores and concentrates.	RVC 40 or CTH
	<b>26.10</b>		<b>Chromium ores and concentrates.</b>	
		2610.00	-Chromium ores and concentrates.	RVC 40 or CTH
	<b>26.11</b>		<b>Tungsten ores and concentrates.</b>	
		2611.00	-Tungsten ores and concentrates.	RVC 40 or CTH
	<b>26.12</b>		<b>Uranium or thorium ores and concentrates.</b>	
		2612.10	-Uranium ores and concentrates	RVC 40 or CTH
		2612.20	-Thorium ores and concentrates	RVC 40 or CTH
	<b>26.13</b>		<b>Molybdenum ores and concentrates.</b>	
		2613.10	-Roasted	RVC 40 or CTH
		2613.90	-Other	RVC 40 or CTH
	<b>26.14</b>		<b>Titanium ores and concentrates.</b>	
		2614.00	-Titanium ores and concentrates.	RVC 40 or CTH
	<b>26.15</b>		<b>Niobium, tantalum, vanadium or zirconium ores and concentrates.</b>	
		2615.10	-Zirconium ores and concentrates	RVC 40 or CTH
		2615.90	-Other	RVC 40 or CTH
	<b>26.16</b>		<b>Precious metal ores and concentrates.</b>	
		2616.10	-Silver ores and concentrates	RVC 40 or CTH
		2616.90	-Other	RVC 40 or CTH
	<b>26.17</b>		<b>Other ores and concentrates.</b>	
		2617.10	-Antimony ores and concentrates	RVC 40 or CTH
		2617.90	-Other	RVC 40 or CTH
	<b>26.18</b>		<b>Granulated slag (slag sand) from the manufacture of iron or steel.</b>	
		2618.00	-Granulated slag (slag sand) from the manufacture of iron or steel.	RVC 40 or CTH
	<b>26.19</b>		<b>Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		2619.00	-Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	RVC 40 or CTH
	<b>26.20</b>		<b>Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds.</b>	
		<b>2620.1</b>	<b>-Containing mainly zinc :</b>	
		2620.11	--Hard zinc spelter	RVC 40 or CTH
		2620.19	--Other	RVC 40 or CTH
		<b>2620.2</b>	<b>-Containing mainly lead :</b>	
		2620.21	--Leaded gasoline sludges and leaded anti-knock compound sludges	RVC 40 or CTH
		2620.29	--Other	RVC 40 or CTH
		2620.30	-Containing mainly copper	RVC 40 or CTH
		2620.40	-Containing mainly aluminium	RVC 40 or CTH
		2620.60	-Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	RVC 40 or CTH
		<b>2620.9</b>	<b>-Other :</b>	
		2620.91	--Containing antimony, beryllium, cadmium, chromium or their mixtures	RVC 40 or CTH
		2620.99	--Other	RVC 40 or CTH
	<b>26.21</b>		<b>Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.</b>	
		2621.10	-Ash and residues from the incineration of municipal waste	RVC 40 or CTH
		2621.90	-Other	RVC 40 or CTH
<b>27</b>			<b>Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes</b>	
	<b>27.01</b>		<b>Coal; briquettes, ovoids and similar solid fuels manufactured from coal.</b>	
		<b>2701.1</b>	<b>-Coal, whether or not pulverised, but not agglomerated :</b>	
		2701.11	--Anthracite	RVC 40 or CTH
		2701.12	--Bituminous coal	RVC 40 or CTH
		2701.19	--Other coal	RVC 40 or CTH
		2701.20	-Briquettes, ovoids and similar solid fuels manufactured from coal	RVC 40 or CTH
	<b>27.02</b>		<b>Lignite, whether or not agglomerated, excluding jet.</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		2702.10	-Lignite, whether or not pulverised, but not agglomerated	RVC 40 or CTH
		2702.20	-Agglomerated lignite	RVC 40 or CTH
	<b>27.03</b>		<b>Peat (including peat litter), whether or not agglomerated.</b>	
		2703.00	-Peat (including peat litter), whether or not agglomerated.	RVC 40 or CTH
	<b>27.04</b>		<b>Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.</b>	
		2704.00	-Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	RVC 40 or CTH
	<b>27.05</b>		<b>Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.</b>	
		2705.00	-Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	RVC 40 or CTH
	<b>27.06</b>		<b>Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.</b>	
		2706.00	-Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	RVC 40 or CTH
	<b>27.07</b>		<b>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.</b>	
		2707.10	-Benzol (benzene)	RVC 40 or CTH
		2707.20	-Toluol (toluene)	RVC 40 or CTH
		2707.30	-Xylol (xylenes)	RVC 40 or CTH
		2707.40	-Naphthalene	RVC 40 or CTH
		2707.50	-Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method).	RVC 40 or CTH
		<b>2707.9</b>	<b>-Other :</b>	
		2707.91	--Creosote oils	RVC 40 or CTH
		2707.99	--Other	RVC 40 or CTH
	<b>27.08</b>		<b>Pitch and pitch coke, obtained from coal tar or from other mineral tars.</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		2708.10	-Pitch	RVC 40 or CTH
		2708.20	-Pitch coke	RVC 40 or CTH
	<b>27.09</b>		<b>Petroleum oils and oils obtained from bituminous minerals, crude.</b>	
		2709.00	-Petroleum oils and oils obtained from bituminous minerals, crude.	RVC 40 or CTH
	<b>27.10</b>		<b>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.</b>	
		<b>2710.1</b>	<b>-Petroleum oils and oils obtained from bituminous minerals(other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils :</b>	
		2710.12	--Light oils and preparations	RVC 40 or CTH
		2710.19	--Other	RVC 40 or CTH
		2710.20	-Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	RVC 40 or CTH
		<b>2710.9</b>	<b>-Waste oils :</b>	
		2710.91	--Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	RVC 40 or CTH
		2710.99	--Other	RVC 40 or CTH
	<b>27.11</b>		<b>Petroleum gases and other gaseous hydrocarbons.</b>	
		<b>2711.1</b>	<b>-Liquefied :</b>	
		2711.11	--Natural gas	RVC 40 or CTH
		2711.12	--Propane	RVC 40 or CTH
		2711.13	--Butanes	RVC 40 or CTH
		2711.14	--Ethylene, propylene, butylene and butadiene	RVC 40 or CTH



Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		2711.19	--Other	RVC 40 or CTH
		<b>2711.2</b>	<b>-In gaseous state :</b>	
		2711.21	--Natural gas	RVC 40 or CTH
		2711.29	--Other	RVC 40 or CTH
	<b>27.12</b>		<b>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.</b>	
		2712.10	-Petroleum jelly	RVC 40 or CTH
		2712.20	-Paraffin wax containing by weight less than 0.75 % of oil	RVC 40 or CTH
		2712.90	-Other	RVC 40 or CTH
	<b>27.13</b>		<b>Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.</b>	
		<b>2713.1</b>	<b>-Petroleum coke :</b>	
		2713.11	--Not calcined	RVC 40 or CTH
		2713.12	--Calcined	RVC 40 or CTH
		2713.20	-Petroleum bitumen	RVC 40 or CTH
		2713.90	-Other residues of petroleum oils or of oils obtained from bituminous minerals	RVC 40 or CTH
	<b>27.14</b>		<b>Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.</b>	
		2714.10	-Bituminous or oil shale and tar sands	RVC 40 or CTH
		2714.90	-Other	RVC 40 or CTH
	<b>27.15</b>		<b>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).</b>	
		2715.00	-Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).	RVC 40 or CTH
	<b>27.16</b>		<b>Electrical energy. (optional heading)</b>	
		2716.00	-Electrical energy. (optional heading)	RVC 40 or CTH
<b>SECTION - 63 - PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES</b>				
<b>28</b>			<b>Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
			<b>earth metals, of radioactive elements or of isotopes</b>	
	<b>28.01</b>		<b>Fluorine, chlorine, bromine and iodine.</b>	
		2801.10	-Chlorine	RVC 40 or CTH
		2801.20	-Iodine	RVC 40 or CTH
		2801.30	-Fluorine; bromine	RVC 40 or CTH
	<b>28.02</b>		<b>Sulphur, sublimed or precipitated; colloidal sulphur.</b>	
		2802.00	-Sulphur, sublimed or precipitated; colloidal sulphur.	RVC 40 or CTH
	<b>28.03</b>		<b>Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).</b>	
		2803.00	-Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	RVC 40 or CTH
	<b>28.04</b>		<b>Hydrogen, rare gases and other non-metals.</b>	
		2804.10	-Hydrogen	RVC 40 or CTH
		<b>2804.2</b>	<b>-Rare gases :</b>	
		2804.21	--Argon	RVC 40 or CTH
		2804.29	--Other	RVC 40 or CTH
		2804.30	-Nitrogen	RVC 40 or CTH
		2804.40	-Oxygen	RVC 40 or CTH
		2804.50	-Boron; tellurium	RVC 40 or CTH
		<b>2804.6</b>	<b>-Silicon :</b>	
		2804.61	--Containing by weight not less than 99.99 % of silicon	RVC 40 or CTH
		2804.69	--Other	RVC 40 or CTH
		2804.70	-Phosphorus	RVC 40 or CTH
		2804.80	-Arsenic	RVC 40 or CTH
		2804.90	-Selenium	RVC 40 or CTH
	<b>28.05</b>		<b>Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.</b>	
		<b>2805.1</b>	<b>-Alkali or alkaline-earth metals :</b>	
		2805.11	--Sodium	RVC 40 or CTH
		2805.12	--Calcium	RVC 40 or CTH
		2805.19	--Other	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		2805.30	-Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	RVC 40 or CTH
		2805.40	-Mercury	RVC 40 or CTH
	<b>28.06</b>		<b>Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.</b>	
		2806.10	-Hydrogen chloride (hydrochloric acid)	RVC 40 or CTH
		2806.20	-Chlorosulphuric acid	RVC 40 or CTH
	<b>28.07</b>		<b>Sulphuric acid; oleum.</b>	
		2807.00	-Sulphuric acid; oleum.	RVC 40 or CTH
	<b>28.08</b>		<b>Nitric acid; sulphonitric acids.</b>	
		2808.00	-Nitric acid; sulphonitric acids.	RVC 40 or CTH
	<b>28.09</b>		<b>Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.</b>	
		2809.10	-Diphosphorus pentaoxide	RVC 40 or CTH
		2809.20	-Phosphoric acid and polyphosphoric acids	RVC 40 or CTH
	<b>28.10</b>		<b>Oxides of boron; boric acids.</b>	
		2810.00	-Oxides of boron; boric acids.	RVC 40 or CTH
	<b>28.11</b>		<b>Other inorganic acids and other inorganic oxygen compounds of non-metals.</b>	
		<b>2811.1</b>	<b>-Other inorganic acids :</b>	
		2811.11	--Hydrogen fluoride (hydrofluoric acid)	RVC 40 or CTH
		2811.12	--Hydrogen cyanide (hydrocyanic acid)	RVC 40 or CTH
		2811.19	--Other	RVC 40 or CTH
		<b>2811.2</b>	<b>-Other inorganic oxygen compounds of non-metals :</b>	
		2811.21	--Carbon dioxide	RVC 40 or CTH
		2811.22	--Silicon dioxide	RVC 40 or CTH
		2811.29	--Other	RVC 40 or CTH
	<b>28.12</b>		<b>Halides and halide oxides of non-metals.</b>	
		<b>2812.1</b>	<b>-Chlorides and chloride oxides :</b>	
		2812.11	--Carbonyl dichloride (phosgene)	RVC 40 or CTH
		2812.12	--Phosphorus oxychloride	RVC 40 or CTH
		2812.13	--Phosphorus trichloride	RVC 40 or CTH
		2812.14	--Phosphorus pentachloride	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		2812.15	--Sulphur monochloride	RVC 40 or CTH
		2812.16	--Sulphur dichloride	RVC 40 or CTH
		2812.17	--Thionyl chloride	RVC 40 or CTH
		2812.19	--Other	RVC 40 or CTH
		2812.90	-Other	RVC 40 or CTH
	<b>28.13</b>		<b>Sulphides of non-metals; commercial phosphorus trisulphide.</b>	
		2813.10	-Carbon disulphide	RVC 40 or CTH
		2813.90	-Other	RVC 40 or CTH
	<b>28.14</b>		<b>Ammonia, anhydrous or in aqueous solution.</b>	
		2814.10	-Anhydrous ammonia	RVC 40 or CTH
		2814.20	-Ammonia in aqueous solution	RVC 40 or CTH
	<b>28.15</b>		<b>Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.</b>	
		<b>2815.1</b>	<b>-Sodium hydroxide (caustic soda) :</b>	
		2815.11	--Solid	RVC 40 or CTH
		2815.12	--In aqueous solution (soda lye or liquid soda)	RVC 40 or CTH
		2815.20	-Potassium hydroxide (caustic potash)	RVC 40 or CTH
		2815.30	-Peroxides of sodium or potassium	RVC 40 or CTH
	<b>28.16</b>		<b>Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.</b>	
		2816.10	-Hydroxide and peroxide of magnesium	RVC 40 or CTH
		2816.40	-Oxides, hydroxides and peroxides, of strontium or barium	RVC 40 or CTH
	<b>28.17</b>		<b>Zinc oxide; zinc peroxide.</b>	
		2817.00	-Zinc oxide; zinc peroxide.	RVC 40 or CTH
	<b>28.18</b>		<b>Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.</b>	
		2818.10	-Artificial corundum, whether or not chemically defined	RVC 40 or CTH
		2818.20	-Aluminium oxide, other than artificial corundum	RVC 40 or CTH
		2818.30	-Aluminium hydroxide	RVC 40 or CTH
	<b>28.19</b>		<b>Chromium oxides and hydroxides.</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		2819.10	-Chromium trioxide	RVC 40 or CTH
		2819.90	-Other	RVC 40 or CTH
	<b>28.20</b>		<b>Manganese oxides.</b>	
		2820.10	-Manganese dioxide	RVC 40 or CTH
		2820.90	-Other	RVC 40 or CTH
	<b>28.21</b>		<b>Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe<sub>2</sub>O<sub>3</sub>.</b>	
		2821.10	-Iron oxides and hydroxides	RVC 40 or CTH
		2821.20	-Earth colours	RVC 40 or CTH
	<b>28.22</b>		<b>Cobalt oxides and hydroxides; commercial cobalt oxides.</b>	
		2822.00	-Cobalt oxides and hydroxides; commercial cobalt oxides.	RVC 40 or CTH
	<b>28.23</b>		<b>Titanium oxides.</b>	
		2823.00	-Titanium oxides.	RVC 40 or CTH
	<b>28.24</b>		<b>Lead oxides; red lead and orange lead.</b>	
		2824.10	-Lead monoxide (litharge, massicot)	RVC 40 or CTH
		2824.90	-Other	RVC 40 or CTH
	<b>28.25</b>		<b>Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.</b>	
		2825.10	-Hydrazine and hydroxylamine and their inorganic salts	RVC 40 or CTH
		2825.20	-Lithium oxide and hydroxide	RVC 40 or CTH
		2825.30	-Vanadium oxides and hydroxides	RVC 40 or CTH
		2825.40	-Nickel oxides and hydroxides	RVC 40 or CTH
		2825.50	-Copper oxides and hydroxides	RVC 40 or CTH
		2825.60	-Germanium oxides and zirconium dioxide	RVC 40 or CTH
		2825.70	-Molybdenum oxides and hydroxides	RVC 40 or CTH
		2825.80	-Antimony oxides	RVC 40 or CTH
		2825.90	-Other	RVC 40 or CTH
	<b>28.26</b>		<b>Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.</b>	
		<b>2826.1</b>	<b>-Fluorides :</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		2826.12	--Of aluminium	RVC 40 or CTH
		2826.19	--Other	RVC 40 or CTH
		2826.30	-Sodium hexafluoroaluminate (synthetic cryolite)	RVC 40 or CTH
		2826.90	-Other	RVC 40 or CTH
	<b>28.27</b>		<b>Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.</b>	
		2827.10	-Ammonium chloride	RVC 40 or CTH
		2827.20	-Calcium chloride	RVC 40 or CTH
		<b>2827.3</b>	<b>-Other chlorides :</b>	
		2827.31	--Of magnesium	RVC 40 or CTH
		2827.32	--Of aluminium	RVC 40 or CTH
		2827.35	--Of nickel	RVC 40 or CTH
		2827.39	--Other	RVC 40 or CTH
		<b>2827.4</b>	<b>-Chloride oxides and chloride hydroxides :</b>	
		2827.41	--Of copper	RVC 40 or CTH
		2827.49	--Other	RVC 40 or CTH
		<b>2827.5</b>	<b>-Bromides and bromide oxides :</b>	
		2827.51	--Bromides of sodium or of potassium	RVC 40 or CTH
		2827.59	--Other	RVC 40 or CTH
		2827.60	-Iodides and iodide oxides	RVC 40 or CTH
	<b>28.28</b>		<b>Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.</b>	
		2828.10	-Commercial calcium hypochlorite and other calcium hypochlorites	RVC 40 or CTH
		2828.90	-Other	RVC 40 or CTH
	<b>28.29</b>		<b>Chlorates and perchlorates; bromates and perbromates; iodates and periodates.</b>	
		<b>2829.1</b>	<b>-Chlorates :</b>	
		2829.11	--Of sodium	RVC 40 or CTH
		2829.19	--Other	RVC 40 or CTH
		2829.90	-Other	RVC 40 or CTH
	<b>28.30</b>		<b>Sulphides; polysulphides, whether or not chemically defined.</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		2830.10	-Sodium sulphides	RVC 40 or CTH
		2830.90	-Other	RVC 40 or CTH
	<b>28.31</b>		<b>Dithionites and sulphoxylates.</b>	
		2831.10	-Of sodium	RVC 40 or CTH
		2831.90	-Other	RVC 40 or CTH
	<b>28.32</b>		<b>Sulphites; thiosulphates.</b>	
		2832.10	-Sodium sulphites	RVC 40 or CTH
		2832.20	-Other sulphites	RVC 40 or CTH
		2832.30	-Thiosulphates	RVC 40 or CTH
	<b>28.33</b>		<b>Sulphates; alums; peroxosulphates (persulphates).</b>	
		<b>2833.1</b>	<b>-Sodium sulphates :</b>	
		2833.11	--Disodium sulphate	RVC 40 or CTH
		2833.19	--Other	RVC 40 or CTH
		<b>2833.2</b>	<b>-Other sulphates :</b>	
		2833.21	--Of magnesium	RVC 40 or CTH
		2833.22	--Of aluminium	RVC 40 or CTH
		2833.24	--Of nickel	RVC 40 or CTH
		2833.25	--Of copper	RVC 40 or CTH
		2833.27	--Of barium	RVC 40 or CTH
		2833.29	--Other	RVC 40 or CTH
		2833.30	-Alums	RVC 40 or CTH
		2833.40	-Peroxosulphates (persulphates)	RVC 40 or CTH
	<b>28.34</b>		<b>Nitrites; nitrates.</b>	
		2834.10	-Nitrites	RVC 40 or CTH
		<b>2834.2</b>	<b>-Nitrates :</b>	
		2834.21	--Of potassium	RVC 40 or CTH
		2834.29	--Other	RVC 40 or CTH
	<b>28.35</b>		<b>Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		2835.10	-Phosphinates (hypophosphites) and phosphonates (phosphites)	RVC 40 or CTH
		<b>2835.2</b>	<b>-Phosphates :</b>	
		2835.22	--Of mono- or disodium	RVC 40 or CTH
		2835.24	--Of potassium	RVC 40 or CTH
		2835.25	--Calcium hydrogenorthophosphate ("dicalcium phosphate")	RVC 40 or CTH
		2835.26	--Other phosphates of calcium	RVC 40 or CTH
		2835.29	--Other	RVC 40 or CTH
		<b>2835.3</b>	<b>-Polyphosphates :</b>	
		2835.31	--Sodium triphosphate (sodium tripolyphosphate)	RVC 40 or CTH
		2835.39	--Other	RVC 40 or CTH
	<b>28.36</b>		<b>Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.</b>	
		2836.20	-Disodium carbonate	RVC 40 or CTH
		2836.30	-Sodium hydrogencarbonate (sodium bicarbonate)	RVC 40 or CTH
		2836.40	-Potassium carbonates	RVC 40 or CTH
		2836.50	-Calcium carbonate	RVC 40 or CTH
		2836.60	-Barium carbonate	RVC 40 or CTH
		<b>2836.9</b>	<b>-Other :</b>	
		2836.91	--Lithium carbonates	RVC 40 or CTH
		2836.92	--Strontium carbonate	RVC 40 or CTH
		2836.99	--Other	RVC 40 or CTH
	<b>28.37</b>		<b>Cyanides, cyanide oxides and complex cyanides.</b>	
		<b>2837.1</b>	<b>-Cyanides and cyanide oxides :</b>	
		2837.11	--Of sodium	RVC 40 or CTH
		2837.19	--Other	RVC 40 or CTH
		2837.20	-Complex cyanides	RVC 40 or CTH
	<b>28.39</b>		<b>Silicates; commercial alkali metal silicates.</b>	
		<b>2839.1</b>	<b>-Of sodium :</b>	
		2839.11	--Sodium metasilicates	RVC 40 or CTH



Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		2839.19	--Other	RVC 40 or CTH
		2839.90	-Other	RVC 40 or CTH
	<b>28.40</b>		<b>Borates; peroxoborates (perborates).</b>	
		<b>2840.1</b>	<b>-Disodium tetraborate (refined borax) :</b>	
		2840.11	--Anhydrous	RVC 40 or CTH
		2840.19	--Other	RVC 40 or CTH
		2840.20	-Other borates	RVC 40 or CTH
		2840.30	-Peroxoborates (perborates)	RVC 40 or CTH
	<b>28.41</b>		<b>Salts of oxometallic or peroxometallic acids.</b>	
		2841.30	-Sodium dichromate	RVC 40 or CTH
		2841.50	-Other chromates and dichromates; peroxochromates	RVC 40 or CTH
		<b>2841.6</b>	<b>-Manganites, manganates and permanganates :</b>	
		2841.61	--Potassium permanganate	RVC 40 or CTH
		2841.69	--Other	RVC 40 or CTH
		2841.70	-Molybdates	RVC 40 or CTH
		2841.80	-Tungstates (wolframates)	RVC 40 or CTH
		2841.90	-Other	RVC 40 or CTH
	<b>28.42</b>		<b>Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.</b>	
		2842.10	-Double or complex silicates, including aluminosilicates whether or not chemically defined	RVC 40 or CTH
		2842.90	-Other	RVC 40 or CTH
	<b>28.43</b>		<b>Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.</b>	
		2843.10	-Colloidal precious metals	RVC 40 or CTH
		<b>2843.2</b>	<b>-Silver compounds :</b>	
		2843.21	--Silver nitrate	RVC 40 or CTH
		2843.29	--Other	RVC 40 or CTH
		2843.30	-Gold compounds	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		2843.90	-Other compounds; amalgams	RVC 40 or CTH
	<b>28.44</b>		<b>Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.</b>	
		2844.10	-Natural uranium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing natural uranium or natural uranium compounds	RVC 40 or CTH
		2844.20	-Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	RVC 40 or CTH
		2844.30	-Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	RVC 40 or CTH
		2844.40	-Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermet), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	RVC 40 or CTH
		2844.50	-Spent (irradiated) fuel elements (cartridges) of nuclear reactors	RVC 40 or CTH
	<b>28.45</b>		<b>Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.</b>	
		2845.10	-Heavy water (deuterium oxide)	RVC 40 or CTH
		2845.90	-Other	RVC 40 or CTH
	<b>28.46</b>		<b>Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.</b>	
		2846.10	-Cerium compounds	RVC 40 or CTH
		2846.90	-Other	RVC 40 or CTH
	<b>28.47</b>		<b>Hydrogen peroxide, whether or not solidified with urea.</b>	
		2847.00	-Hydrogen peroxide, whether or not solidified with urea.	RVC 40 or CTH
	<b>28.49</b>		<b>Carbides, whether or not chemically defined.</b>	
		2849.10	-Of calcium	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		2849.20	-Of silicon	RVC 40 or CTH
		2849.90	-Other	RVC 40 or CTH
	<b>28.50</b>		<b>Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.</b>	
		2850.00	-Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	RVC 40 or CTH
	<b>28.52</b>		<b>Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.</b>	
		2852.10	-Chemically defined	RVC 40 or CTH
		2852.90	-Other	RVC 40 or CTH
	<b>28.53</b>		<b>Phosphides, whether or not chemically defined, excluding ferrophosphorus; Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.</b>	
		2853.10	-Cyanogen chloride (chlorcyan)	RVC 40 or CTH
		2853.90	-Other	RVC 40 or CTH
<b>29</b>			<b>Organic chemicals</b>	
	<b>29.01</b>		<b>Acyclic hydrocarbons.</b>	
		2901.10	-Saturated	RVC 40 or CTH
		<b>2901.2</b>	<b>-Unsaturated :</b>	
		2901.21	--Ethylene	RVC 40 or CTH
		2901.22	--Propene (propylene)	RVC 40 or CTH
		2901.23	--Butene (butylene) and isomers thereof	RVC 40 or CTH
		2901.24	--Buta1,3-diene and isoprene	RVC 40 or CTH
		2901.29	--Other	RVC 40 or CTH
	<b>29.02</b>		<b>Cyclic hydrocarbons.</b>	
		<b>2902.1</b>	<b>-Cyclanes, cyclenes and cycloterpenes :</b>	
		2902.11	--Cyclohexane	RVC 40 or CTH
		2902.19	--Other	RVC 40 or CTH
		2902.20	-Benzene	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		2902.30	-Toluene	RVC 40 or CTH
		<b>2902.4</b>	<b>-Xylenes :</b>	
		2902.41	--o-Xylene	RVC 40 or CTH
		2902.42	--m-Xylene	RVC 40 or CTH
		2902.43	--p-Xylene	RVC 40 or CTH
		2902.44	--Mixed xylene isomers	RVC 40 or CTH
		2902.50	-Styrene	RVC 40 or CTH
		2902.60	-Ethylbenzene	RVC 40 or CTH
		2902.70	-Cumene	RVC 40 or CTH
		2902.90	-Other	RVC 40 or CTH
	<b>29.03</b>		<b>Halogenated derivatives of hydrocarbons.</b>	
		<b>2903.1</b>	<b>-Saturated chlorinated derivatives of acyclic hydrocarbons :</b>	
		2903.11	--Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	RVC 40 or CTH
		2903.12	--Dichloromethane (methylene chloride)	RVC 40 or CTH
		2903.13	--Chloroform (trichloromethane)	RVC 40 or CTH
		2903.14	--Carbon tetrachloride	RVC 40 or CTH
		2903.15	--Ethylene dichloride (ISO) (1,2-dichloroethane)	RVC 40 or CTH
		2903.19	--Other	RVC 40 or CTH
		<b>2903.2</b>	<b>-Unsaturated chlorinated derivatives of acyclic hydrocarbons :</b>	
		2903.21	--Vinyl chloride (chloroethylene)	RVC 40 or CTH
		2903.22	--Trichloroethylene	RVC 40 or CTH
		2903.23	--Tetrachloroethylene (perchloroethylene)	RVC 40 or CTH
		2903.29	--Other	RVC 40 or CTH
		<b>2903.3</b>	<b>-Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons :</b>	
		2903.31	--Ethylene dibromide (ISO) (1,2-dibromoethane)	RVC 40 or CTH
		2903.39	--Other	RVC 40 or CTH
		<b>2903.7</b>	<b>-Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens :</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		2903.71	--Chlorodifluoromethane	RVC 40 or CTH
		2903.72	--Dichlorotrifluoroethanes	RVC 40 or CTH
		2903.73	--Dichlorofluoroethanes	RVC 40 or CTH
		2903.74	--Chlorodifluoroethanes	RVC 40 or CTH
		2903.75	--Dichloropentafluoropropanes	RVC 40 or CTH
		2903.76	--Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	RVC 40 or CTH
		2903.77	--Other, perhalogenated only with fluorine and chlorine	RVC 40 or CTH
		2903.78	--Other perhalogenated derivatives	RVC 40 or CTH
		2903.79	--Other	RVC 40 or CTH
		<b>2903.8</b>	<b>-Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons :</b>	
		2903.81	--1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	RVC 40 or CTH
		2903.82	--Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	RVC 40 or CTH
		2903.83	--Mirex (ISO)	RVC 40 or CTH
		2903.89	--Other	RVC 40 or CTH
		<b>2903.9</b>	<b>-Halogenated derivatives of aromatic hydrocarbons :</b>	
		2903.91	--Chlorobenzene, o-dichlorobenzene and P-dichlorobenzene	RVC 40 or CTH
		2903.92	--Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	RVC 40 or CTH
		2903.93	--Pentachlorobenzene (ISO)	RVC 40 or CTH
		2903.94	--Hexabromobiphenyls	RVC 40 or CTH
		2903.99	--Other	RVC 40 or CTH
	<b>29.04</b>		<b>Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.</b>	
		2904.10	-Derivatives containing only sulpho groups, their salts and ethylesters	RVC 40 or CTH
		2904.20	-Derivatives containing only nitro or only nitroso groups	RVC 40 or CTH
		<b>2904.3</b>	<b>-Perfluorooctane sulphonic acid, its salts and perfluorooctane sulphonyl fluoride :</b>	
		2904.31	--Perfluorooctane sulphonic acid	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		2904.32	--Ammonium perfluorooctane sulphonate	RVC 40 or CTH
		2904.33	--Lithium perfluorooctane sulphonate	RVC 40 or CTH
		2904.34	--Potassium perfluorooctane sulphonate	RVC 40 or CTH
		2904.35	--Other salts of perfluorooctane sulphonic acid	RVC 40 or CTH
		2904.36	--Perfluorooctane sulphonyl fluoride	RVC 40 or CTH
		<b>2904.9</b>	<b>-Other :</b>	
		2904.91	--Trichloronitromethane (chloropicrin)	RVC 40 or CTH
		2904.99	--Other	RVC 40 or CTH
	<b>29.05</b>		<b>Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>	
		<b>2905.1</b>	<b>-Saturated monohydric alcohols :</b>	
		2905.11	--Methanol (methyl alcohol)	RVC 40 or CTH
		2905.12	--Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	RVC 40 or CTH
		2905.13	--Butan-1-ol (n-butyl alcohol)	RVC 40 or CTH
		2905.14	--Other butanols	RVC 40 or CTH
		2905.16	--Octanol (octyl alcohol) and isomers thereof	RVC 40 or CTH
		2905.17	--Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	RVC 40 or CTH
		2905.19	--Other	RVC 40 or CTH
		<b>2905.2</b>	<b>-Unsaturated monohydric alcohols :</b>	
		2905.22	--Acyclic terpene alcohols	RVC 40 or CTH
		2905.29	--Other	RVC 40 or CTH
		<b>2905.3</b>	<b>-Diols :</b>	
		2905.31	--Ethylene glycol (ethanediol)	RVC 40 or CTH
		2905.32	--Propylene glycol (propane-1,2-diol)	RVC 40 or CTH
		2905.39	--Other	RVC 40 or CTH
		<b>2905.4</b>	<b>-Other polyhydric alcohols :</b>	
		2905.41	--2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	RVC 40 or CTH
		2905.42	--Pentaerythritol	RVC 40 or CTH
		2905.43	--Mannitol	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		2905.44	--D-glucitol (sorbitol)	RVC 40 or CTH
		2905.45	--Glycerol	RVC 40 or CTH
		2905.49	--Other	RVC 40 or CTH
		<b>2905.5</b>	<b>-Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols :</b>	
		2905.51	--Ethchlorvynol (INN)	RVC 40 or CTH
		2905.59	--Other	RVC 40 or CTH
	<b>29.06</b>		<b>Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>	
		<b>2906.1</b>	<b>-Cyclanic, cyclenic or cycloterpenic :</b>	
		2906.11	--Menthol	RVC 40 or CTH
		2906.12	--Cyclohexanol, methylcyclohexanols and dimethylcyclo-hexanols	RVC 40 or CTH
		2906.13	--Sterols and inositols	RVC 40 or CTH
		2906.19	--Other	RVC 40 or CTH
		<b>2906.2</b>	<b>-Aromatic :</b>	
		2906.21	--Benzyl alcohol	RVC 40 or CTH
		2906.29	--Other	RVC 40 or CTH
	<b>29.07</b>		<b>Phenols; phenol-alcohols.</b>	
		<b>2907.1</b>	<b>-Monophenols :</b>	
		2907.11	--Phenol (hydroxybenzene) and its salts	RVC 40 or CTH
		2907.12	--Cresols and their salts	RVC 40 or CTH
		2907.13	--Octylphenol, nonylphenol and their isomers; salts thereof	RVC 40 or CTH
		2907.15	--Naphthols and their salts	RVC 40 or CTH
		2907.19	--Other	RVC 40 or CTH
		<b>2907.2</b>	<b>-Polyphenols; phenol-alcohols :</b>	
		2907.21	--Resorcinol and its salts	RVC 40 or CTH
		2907.22	--Hydroquinone (quinol) and its salts	RVC 40 or CTH
		2907.23	--4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	RVC 40 or CTH
		2907.29	--Other	RVC 40 or CTH
	<b>29.08</b>		<b>Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		<b>2908.1</b>	<b>-Derivatives containing only halogen substituents and their salts :</b>	
		2908.11	--Pentachlorophenol (ISO)	RVC 40 or CTH
		2908.19	--Other	RVC 40 or CTH
		<b>2908.9</b>	<b>-Other :</b>	
		2908.91	--Dinoseb (ISO) and its salts	RVC 40 or CTH
		2908.92	--4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	RVC 40 or CTH
		2908.99	--Other	RVC 40 or CTH
	<b>29.09</b>		<b>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.</b>	
		<b>2909.1</b>	<b>-Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :</b>	
		2909.11	--Diethyl ether	RVC 40 or CTH
		2909.19	--Other	RVC 40 or CTH
		2909.20	-Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	RVC 40 or CTH
		2909.30	-Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	RVC 40 or CTH
		<b>2909.4</b>	<b>-Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :</b>	
		2909.41	--2,2'-Oxydiethanol (diethylene glycol, digol)	RVC 40 or CTH
		2909.43	--Monobutyl ethers of ethylene glycol or of diethylene glycol	RVC 40 or CTH
		2909.44	--Other monoalkylethers of ethylene glycol or of diethylene glycol	RVC 40 or CTH
		2909.49	--Other	RVC 40 or CTH
		2909.50	-Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	RVC 40 or CTH
		2909.60	-Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	RVC 40 or CTH
	<b>29.10</b>		<b>Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>	
		2910.10	-Oxirane (ethylene oxide)	RVC 40 or CTH



Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		2910.20	-Methyloxirane (propylene oxide)	RVC 40 or CTH
		2910.30	-1-Chloro-2,3-epoxypropane (epichlorohydrin)	RVC 40 or CTH
		2910.40	-Dieldrin (ISO, INN)	RVC 40 or CTH
		2910.50	-Endrin (ISO)	RVC 40 or CTH
		2910.90	-Other	RVC 40 or CTH
	<b>29.11</b>		<b>Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>	
		2911.00	-Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	RVC 40 or CTH
	<b>29.12</b>		<b>Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.</b>	
		<b>2912.1</b>	<b>-Acyclic aldehydes without other oxygen function :</b>	
		2912.11	--Methanal (formaldehyde)	RVC 40 or CTH
		2912.12	--Ethanal (acetaldehyde)	RVC 40 or CTH
		2912.19	--Other	RVC 40 or CTH
		<b>2912.2</b>	<b>-Cyclic aldehydes without other oxygen function :</b>	
		2912.21	--Benzaldehyde	RVC 40 or CTH
		2912.29	--Other	RVC 40 or CTH
		<b>2912.4</b>	<b>-Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function :</b>	
		2912.41	--Vanillin (4-hydroxy-3-methoxybenzaldehyde)	RVC 40 or CTH
		2912.42	--Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	RVC 40 or CTH
		2912.49	--Other	RVC 40 or CTH
		2912.50	-Cyclic polymers of aldehydes	RVC 40 or CTH
		2912.60	-Paraformaldehyde	RVC 40 or CTH
	<b>29.13</b>		<b>Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.</b>	
		2913.00	-Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	<b>29.14</b>		<b>Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>	
		<b>2914.1</b>	<b>-Acyclic ketones without other oxygen function :</b>	
		2914.11	--Acetone	RVC 40 or CTH
		2914.12	--Butanone (methyl ethyl ketone)	RVC 40 or CTH
		2914.13	--4-Methylpentan-2-one (methyl isobutyl ketone)	RVC 40 or CTH
		2914.19	--Other	RVC 40 or CTH
		<b>2914.2</b>	<b>-Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function :</b>	
		2914.22	--Cyclohexanone and methylcyclohexanones	RVC 40 or CTH
		2914.23	--Ionones and methylionones	RVC 40 or CTH
		2914.29	--Other	RVC 40 or CTH
		<b>2914.3</b>	<b>-Aromatic ketones without other oxygen function :</b>	
		2914.31	--Phenylacetone (phenylpropan-2-one)	RVC 40 or CTH
		2914.39	--Other	RVC 40 or CTH
		2914.40	-Ketone-alcohols and ketone-aldehydes	RVC 40 or CTH
		2914.50	-Ketone-phenols and ketones with other oxygen function	RVC 40 or CTH
		<b>2914.6</b>	<b>-Quinones :</b>	
		2914.61	--Anthraquinone	RVC 40 or CTH
		2914.62	--Coenzyme Q10 (ubidecarenone (INN))	RVC 40 or CTH
		2914.69	--Other	RVC 40 or CTH
		<b>2914.7</b>	<b>-Halogenated, sulphonated, nitrated or nitrosated derivatives :</b>	
		2914.71	--Chlordecone (ISO)	RVC 40 or CTH
		2914.79	--Other	RVC 40 or CTH
	<b>29.15</b>		<b>Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>	
		<b>2915.1</b>	<b>-Formic acid, its salts and esters :</b>	
		2915.11	--Formic acid	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		2915.12	--Salts of formic acid	RVC 40 or CTH
		2915.13	--Esters of formic acid	RVC 40 or CTH
		<b>2915.2</b>	<b>-Acetic acid and its salts; acetic anhydride :</b>	
		2915.21	--Acetic acid	RVC 40 or CTH
		2915.24	--Acetic anhydride	RVC 40 or CTH
		2915.29	--Other	RVC 40 or CTH
		<b>2915.3</b>	<b>-Esters of acetic acid :</b>	
		2915.31	--Ethyl acetate	RVC 40 or CTH
		2915.32	--Vinyl acetate	RVC 40 or CTH
		2915.33	--n-Butyl acetate	RVC 40 or CTH
		2915.36	--Dinoseb (ISO) acetate	RVC 40 or CTH
		2915.39	--Other	RVC 40 or CTH
		2915.40	-Mono-, di- or trichloroacetic acids, their salts and esters	RVC 40 or CTH
		2915.50	-Propionic acid, its salts and esters	RVC 40 or CTH
		2915.60	-Butanoic acids, pentanoic acids, their salts and esters	RVC 40 or CTH
		2915.70	-Palmitic acid, stearic acid, their salts and esters	RVC 40 or CTH
		2915.90	-Other	RVC 40 or CTH
	<b>29.16</b>		<b>Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>	
		<b>2916.1</b>	<b>-Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :</b>	
		2916.11	--Acrylic acid and its salts	RVC 40 or CTH
		2916.12	--Esters of acrylic acid	RVC 40 or CTH
		2916.13	--Methacrylic acid and its salts	RVC 40 or CTH
		2916.14	--Esters of methacrylic acid	RVC 40 or CTH
		2916.15	--Oleic, linoleic or linolenic acids, their salts and esters	RVC 40 or CTH
		2916.16	--Binapacryl (ISO)	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		2916.19	--Other	RVC 40 or CTH
		2916.20	-Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	RVC 40 or CTH
		<b>2916.3</b>	<b>-Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :</b>	
		2916.31	--Benzoic acid, its salts and esters	RVC 40 or CTH
		2916.32	--Benzoyl peroxide and benzoyl chloride	RVC 40 or CTH
		2916.34	--Phenylacetic acid and its salts	RVC 40 or CTH
		2916.39	--Other	RVC 40 or CTH
	<b>29.17</b>		<b>Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>	
		<b>2917.1</b>	<b>-Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :</b>	
		2917.11	--Oxalic acid, its salts and esters	RVC 40 or CTH
		2917.12	--Adipic acid, its salts and esters	RVC 40 or CTH
		2917.13	--Azelaic acid, sebacic acid, their salts and esters	RVC 40 or CTH
		2917.14	--Maleic anhydride	RVC 40 or CTH
		2917.19	--Other	RVC 40 or CTH
		2917.20	-Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	RVC 40 or CTH
		<b>2917.3</b>	<b>-Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :</b>	
		2917.32	--Diethyl orthophthalates	RVC 40 or CTH
		2917.33	--Dinonyl or didecyl orthophthalates	RVC 40 or CTH
		2917.34	--Other esters of orthophthalic acid	RVC 40 or CTH
		2917.35	--Phthalic anhydride	RVC 40 or CTH
		2917.36	--Terephthalic acid and its salts	RVC 40 or CTH
		2917.37	--Dimethyl terephthalate	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		2917.39	--Other	RVC 40 or CTH
	<b>29.18</b>		<b>Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>	
		<b>2918.1</b>	<b>-Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :</b>	
		2918.11	--Lactic acid, its salts and esters	RVC 40 or CTH
		2918.12	--Tartaric acid	RVC 40 or CTH
		2918.13	--Salts and esters of tartaric acid	RVC 40 or CTH
		2918.14	--Citric acid	RVC 40 or CTH
		2918.15	--Salts and esters of citric acid	RVC 40 or CTH
		2918.16	--Gluconic acid, its salts and esters	RVC 40 or CTH
		2918.17	--2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	RVC 40 or CTH
		2918.18	--Chlorobenzilate (ISO)	RVC 40 or CTH
		2918.19	--Other	RVC 40 or CTH
		<b>2918.2</b>	<b>-Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :</b>	
		2918.21	--Salicylic acid and its salts	RVC 40 or CTH
		2918.22	--O-Acetylsalicylic acid, its salts and esters	RVC 40 or CTH
		2918.23	--Other esters of salicylic acid and their salts	RVC 40 or CTH
		2918.29	--Other	RVC 40 or CTH
		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 CTH
		<b>2918.9</b>	<b>-Other :</b>	
		2918.91	--2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	RVC 40 or CTH
		2918.99	--Other	RVC 40 or CTH
	<b>29.19</b>		<b>Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		2919.10	-Tris (2,3-dibromopropyl) phosphate	RVC 40 or CTH
		2919.90	-Other	RVC 40 or CTH
	<b>29.20</b>		<b>Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>	
		<b>2920.1</b>	<b>-Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives :</b>	
		2920.11	--Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	RVC 40 or CTH
		2920.19	--Other	RVC 40 or CTH
		<b>2920.2</b>	<b>-Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives :</b>	
		2920.21	--Dimethyl phosphite	RVC 40 or CTH
		2920.22	--Diethyl phosphite	RVC 40 or CTH
		2920.23	--Trimethyl phosphite	RVC 40 or CTH
		2920.24	--Triethyl phosphite	RVC 40 or CTH
		2920.29	--Other	RVC 40 or CTH
		2920.30	-Endosulfan (ISO)	RVC 40 or CTH
		2920.90	-Other	RVC 40 or CTH
	<b>29.21</b>		<b>Amine-function compounds.</b>	
		<b>2921.1</b>	<b>-Acyclic monoamines and their derivatives; salts thereof :</b>	
		2921.11	--Methylamine, di- or trimethylamine and their salts	RVC 40 or CTH
		2921.12	--2-(N,N-Dimethylamino)ethylchloride hydrochloride	RVC 40 or CTH
		2921.13	--2-(N,N-Diethylamino)ethylchloride hydrochloride	RVC 40 or CTH
		2921.14	--2-(N,N-Diisopropylamino)ethylchloride hydrochloride	RVC 40 or CTH
		2921.19	--Other	RVC 40 or CTH
		<b>2921.2</b>	<b>-Acyclic polyamines and their derivatives; salts thereof :</b>	
		2921.21	--Ethylenediamine and its salts	RVC 40 or CTH
		2921.22	--Hexamethylenediamine and its salts	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		2921.29	--Other	RVC 40 or CTSH
		2921.30	-Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	RVC 40 or CTH
		<b>2921.4</b>	<b>-Aromatic monoamines and their derivatives; salts thereof :</b>	
		2921.41	--Aniline and its salts	RVC 40 or CTH
		2921.42	--Aniline derivatives and their salts	RVC 40 or CTH
		2921.43	--Toluidines and their derivatives; salts thereof	RVC 40 or CTH
		2921.44	--Diphenylamine and its derivatives; salts thereof	RVC 40 or CTH
		2921.45	--1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	RVC 40 or CTH
		2921.46	--Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	RVC 40 or CTH
		2921.49	--Other	RVC 40 or CTH
		<b>2921.5</b>	<b>-Aromatic polyamines and their derivatives; salts thereof :</b>	
		2921.51	--o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	RVC 40 or CTH
		2921.59	--Other	RVC 40 or CTH
	<b>29.22</b>		<b>Oxygen-function amino-compounds.</b>	
		<b>2922.1</b>	<b>-Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :</b>	
		2922.11	--Monoethanolamine and its salts	RVC 40 or CTH
		2922.12	--Diethanolamine and its salts	RVC 40 or CTSH
		2922.14	--Dextropropoxyphene (INN) and its salts	RVC 40 or CTH
		2922.15	--Triethanolamine	RVC 40; or CTSH, except from triethanolamine's salt of subheading 2922.19;
		2922.16	--Diethanolammonium perfluorooctane sulphonate	RVC 40 or CTH
		2922.17	--Methyldiethanolamine and ethyldiethanolamine	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		2922.18	--2-(N,N-Diisopropylamino)ethanol	RVC 40 or CTH
		2922.19	--Other	RVC 40 or CTH
		<b>2922.2</b>	<b>-Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :</b>	
		2922.21	--Aminohydroxynaphthalenesulphonic acids and their salts	RVC 40 or CTH
		2922.29	--Other	RVC 40 or CTH
		<b>2922.3</b>	<b>-Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof :</b>	
		2922.31	--Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	RVC 40 or CTH
		2922.39	--Other	RVC 40 or CTH
		<b>2922.4</b>	<b>-Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof :</b>	
		2922.41	--Lysine and its esters; salts thereof	RVC 40 or CTSH
		2922.42	--Glutamic acid and its salts	RVC 40 or CTH
		2922.43	--Anthranilic acid and its salts	RVC 40 or CTH
		2922.44	--Tilidine (INN) and its salts	RVC 40 or CTH
		2922.49	--Other	RVC 40 or CTH
		2922.50	-Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	RVC 40 or CTH
	<b>29.23</b>		<b>Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.</b>	
		2923.10	-Choline and its salts	RVC 40 or CTH
		2923.20	-Lecithins and other phosphoaminolipids	RVC 40 or CTH
		2923.30	-Tetraethylammonium perfluorooctane sulphonate	RVC 40; or CTSH, except from subheadings 2923.40 and 2923.90
		2923.40	-Didecyldimethylammonium perfluorooctane sulphonate	RVC 40; or CTSH, except from subheadings



Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
				2923.30 and 2923.90
		2923.90	-Other	RVC 40; or CTSH, except from subheadings 2923.30 and 2923.40
	<b>29.24</b>		<b>Carboxamide-function compounds; amide-function compounds of carbonic acid.</b>	
		<b>2924.1</b>	<b>-Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof :</b>	
		2924.11	--Meprobamate (INN)	RVC 40 or CTH
		2924.12	--Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	RVC 40 or CTH
		2924.19	--Other	RVC 40 or CTH
		<b>2924.2</b>	<b>-Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof :</b>	
		2924.21	--Ureines and their derivatives; salts thereof	RVC 40 or CTH
		2924.23	--2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	RVC 40 or CTH
		2924.24	--Ethinamate (INN)	RVC 40 or CTH
		2924.25	--Alachlor (ISO)	RVC 40 or CTH
		2924.29	--Other	RVC 40 or CTH
	<b>29.25</b>		<b>Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.</b>	
		<b>2925.1</b>	<b>-Imides and their derivatives; salts thereof :</b>	
		2925.11	--Saccharin and its salts	RVC 40 or CTH
		2925.12	--Glutethimide (INN)	RVC 40 or CTH
		2925.19	--Other	RVC 40 or CTH
		<b>2925.2</b>	<b>-Imines and their derivatives; salts thereof :</b>	
		2925.21	--Chlordimeform (ISO)	RVC 40 or CTH
		2925.29	--Other	RVC 40 or CTH
	<b>29.26</b>		<b>Nitrile-function compounds.</b>	
		2926.10	-Acrylonitrile	RVC 40 or CTH
		2926.20	-1-Cyanoguanidine (dicyandiamide)	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		2926.30	-Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	RVC 40 or CTH
		2926.40	-alpha-Phenylacetoacetonitrile	RVC 40 or CTH
		2926.90	-Other	RVC 40 or CTH
	<b>29.27</b>		<b>Diazo-, azo- or azoxy-compounds.</b>	
		2927.00	-Diazo-, azo- or azoxy-compounds.	RVC 40 or CTH
	<b>29.28</b>		<b>Organic derivatives of hydrazine or of hydroxylamine.</b>	
		2928.00	-Organic derivatives of hydrazine or of hydroxylamine.	RVC 40 or CTH
	<b>29.29</b>		<b>Compounds with other nitrogen function.</b>	
		2929.10	-Isocyanates	RVC 40 or CTH
		2929.90	-Other	RVC 40 or CTH
	<b>29.30</b>		<b>Organo-sulphur compounds.</b>	
		2930.20	-Thiocarbamates and dithiocarbamates	RVC 40 or CTH
		2930.30	-Thiuram mono-, di- or tetrasulphides	RVC 40 or CTH
		2930.40	-Methionine	RVC 40 or CTH
		2930.60	-2-(N,N-Diethylamino)ethanethiol	RVC 40 or CTH
		2930.70	-Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))	RVC 40 or CTH
		2930.80	-Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)	RVC 40 or CTH
		2930.90	-Other	RVC 40 or CTH
	<b>29.31</b>		<b>Other organo-inorganic compounds.</b>	
		2931.10	-Tetramethyl lead and tetraethyl lead	RVC 40 or CTH
		2931.20	-Tributyltin compounds	RVC 40 or CTH
		<b>2931.3</b>	<b>-Other organo-phosphorous derivatives :</b>	
		2931.31	--Dimethyl methylphosphonate	RVC 40 or CTH
		2931.32	--Dimethyl propylphosphonate	RVC 40 or CTH
		2931.33	--Diethyl ethylphosphonate	RVC 40 or CTH
		2931.34	--Sodium 3-(trihydroxysilyl)propyl methylphosphonate	RVC 40 or CTH
		2931.35	--2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	RVC 40 or CTH
		2931.36	-- (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		2931.37	--Bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl]methylphosphonate	RVC 40 or CTH
		2931.38	--Salt of methylphosphonic acid and (aminoiminomethyl)urea (1 : 1)	RVC 40 or CTH
		2931.39	--Other	RVC 40 or CTH
		2931.90	-Other	RVC 40 or CTH
	<b>29.32</b>		<b>Heterocyclic compounds with oxygen hetero-atom(s) only.</b>	
		<b>2932.1</b>	<b>-Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure :</b>	
		2932.11	--Tetrahydrofuran	RVC 40 or CTH
		2932.12	--2-Furaldehyde (furfuraldehyde)	RVC 40 or CTH
		2932.13	--Furfuryl alcohol and tetrahydrofurfuryl alcohol	RVC 40 or CTH
		2932.14	--Sucralose	RVC 40 or CTH
		2932.19	--Other	RVC 40 or CTH
		2932.20	-Lactones	RVC 40 or CTH
		<b>2932.9</b>	<b>-Other :</b>	
		2932.91	--Isosafrole	RVC 40 or CTH
		2932.92	--1-(1,3-Benzodioxol-5-yl)propan-2-one	RVC 40 or CTH
		2932.93	--Piperonal	RVC 40 or CTH
		2932.94	--Safrole	RVC 40 or CTH
		2932.95	--Tetrahydrocannabinols (all isomers)	RVC 40 or CTH
		2932.99	--Other	RVC 40 or CTH
	<b>29.33</b>		<b>Heterocyclic compounds with nitrogen hetero-atom(s) only.</b>	
		<b>2933.1</b>	<b>-Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure :</b>	
		2933.11	--Phenazone (antipyrin) and its derivatives	RVC 40 or CTH
		2933.19	--Other	RVC 40 or CTH
		<b>2933.2</b>	<b>-Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure :</b>	
		2933.21	--Hydantoin and its derivatives	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		2933.29	--Other	RVC 40 or CTH
		<b>2933.3</b>	<b>-Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure :</b>	
		2933.31	--Pyridine and its salts	RVC 40 or CTH
		2933.32	--Piperidine and its salts	RVC 40 or CTH
		2933.33	--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 CTH
		2933.39	--Other	RVC 40 or CTH
		<b>2933.4</b>	<b>-Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused :</b>	
		2933.41	--Levorphanol (INN) and its salts	RVC 40 or CTH
		2933.49	--Other	RVC 40 or CTH
		<b>2933.5</b>	<b>-Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure :</b>	
		2933.52	--Malonylurea (barbituric acid) and its salts	RVC 40 or CTH
		2933.53	--Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	RVC 40 or CTH
		2933.54	--Other derivatives of malonylurea (barbituric acid); salts thereof	RVC 40 or CTH
		2933.55	--Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	RVC 40 or CTH
		2933.59	--Other	RVC 40 or CTH
		<b>2933.6</b>	<b>-Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure :</b>	
		2933.61	--Melamine	RVC 40 or CTH
		2933.69	--Other	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		<b>2933.7</b>	<b>-Lactams :</b>	
		2933.71	--6-Hexanelactam (epsilon-caprolactam)	RVC 40 or CTH
		2933.72	--Clobazam (INN) and methyprylon (INN)	RVC 40 or CTH
		2933.79	--Other lactams	RVC 40 or CTH
		<b>2933.9</b>	<b>-Other :</b>	
		2933.91	--Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	RVC 40 or CTH
		2933.92	--Azinphos-methyl (ISO)	RVC 40 or CTH
		2933.99	--Other	RVC 40 or CTH
	<b>29.34</b>		<b>Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.</b>	
		2934.10	-Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	RVC 40 or CTH
		2934.20	-Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	RVC 40 or CTH
		2934.30	-Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	RVC 40 or CTH
		<b>2934.9</b>	<b>-Other :</b>	
		2934.91	--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 CTH
		2934.99	--Other	RVC 40 or CTH
	<b>29.35</b>		<b>Sulphonamides.</b>	
		2935.10	-N-Methylperfluorooctane sulphonamide	RVC 40 or CTH
		2935.20	-N-Ethylperfluorooctane sulphonamide	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		2935.30	-N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	RVC 40 or CTH
		2935.40	-N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide	RVC 40 or CTH
		2935.50	-Other perfluorooctane sulphonamides	RVC 40 or CTH
		2935.90	-Other	RVC 40 or CTH
	<b>29.36</b>		<b>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.</b>	
		<b>2936.2</b>	<b>-Vitamins and their derivatives, unmixed :</b>	
		2936.21	--Vitamins A and their derivatives	RVC 40 or CTH
		2936.22	--Vitamin B1 and its derivatives	RVC 40 or CTH
		2936.23	--Vitamin B2 and its derivatives	RVC 40 or CTH
		2936.24	--D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	RVC 40 or CTH
		2936.25	--Vitamin B6 and its derivatives	RVC 40 or CTH
		2936.26	--Vitamin B12 and its derivatives	RVC 40 or CTH
		2936.27	--Vitamin C and its derivatives	RVC 40 or CTH
		2936.28	--Vitamin E and its derivatives	RVC 40 or CTH
		2936.29	--Other vitamins and their derivatives	RVC 40 or CTH
		2936.90	-Other, including natural concentrates	RVC 40 or CTH
	<b>29.37</b>		<b>Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.</b>	
		<b>2937.1</b>	<b>-Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues :</b>	
		2937.11	--Somatotropin, its derivatives and structural analogues	RVC 40 or CTH
		2937.12	--Insulin and its salts	RVC 40 or CTH
		2937.19	--Other	RVC 40 or CTH
		<b>2937.2</b>	<b>-Steroidal hormones, their derivatives and structural analogues :</b>	
		2937.21	--Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		2937.22	--Halogenated derivatives of corticosteroidal hormones	RVC 40 or CTH
		2937.23	--Oestrogens and progestogens	RVC 40 or CTH
		2937.29	--Other	RVC 40 or CTH
		2937.50	-Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	RVC 40 or CTH
		2937.90	-Other	RVC 40 or CTH
	<b>29.38</b>		<b>Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.</b>	
		2938.10	-Rutoside (rutin) and its derivatives	RVC 40 or CTH
		2938.90	-Other	RVC 40 or CTH
	<b>29.39</b>		<b>Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.</b>	
		<b>2939.1</b>	<b>-Alkaloids of opium and their derivatives; salts thereof :</b>	
		2939.11	--Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	RVC 40 or CTH
		2939.19	--Other	RVC 40 or CTH
		2939.20	-Alkaloids of cinchona and their derivatives; salts thereof	RVC 40 or CTH
		2939.30	-Caffeine and its salts	RVC 40 or CTH
		<b>2939.4</b>	<b>-Ephedrine and their salts :</b>	
		2939.41	--Ephedrine and its salts	RVC 40 or CTH
		2939.42	--Pseudoephedrine (INN) and its salts	RVC 40 or CTH
		2939.43	--Cathine (INN) and its salts	RVC 40 or CTH
		2939.44	--Norephedrine and its salts	RVC 40 or CTH
		2939.49	--Other	RVC 40 or CTH
		<b>2939.5</b>	<b>-Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof :</b>	
		2939.51	--Fenetylline (INN) and its salts	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		2939.59	--Other	RVC 40 or CTH
		<b>2939.6</b>	<b>-Alkaloids of rye ergot and their derivatives; salts thereof :</b>	
		2939.61	--Ergometrine (INN) and its salts	RVC 40 or CTH
		2939.62	--Ergotamine (INN) and its salts	RVC 40 or CTH
		2939.63	--Lysergic acid and its salts	RVC 40 or CTH
		2939.69	--Other	RVC 40 or CTH
		<b>2939.7</b>	<b>-Other, of vegetal origin :</b>	
		2939.71	--Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	RVC 40 or CTH
		2939.79	--Other	RVC 40 or CTH
		2939.80	-Other	RVC 40 or CTH
	<b>29.40</b>		<b>Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.</b>	
		2940.00	-Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.	RVC 40 or CTH
	<b>29.41</b>		<b>Antibiotics.</b>	
		2941.10	-Penicillins and their derivatives with a penicillanic acid structure; salts thereof	RVC 40 or CTH
		2941.20	-Streptomycins and their derivatives; salts thereof	RVC 40 or CTH
		2941.30	-Tetracyclines and their derivatives; salts thereof	RVC 40 or CTH
		2941.40	-Chloramphenicol and its derivatives; salts thereof	RVC 40 or CTH
		2941.50	-Erythromycin and its derivatives; salts thereof	RVC 40 or CTH
		2941.90	-Other	RVC 40 or CTH
	<b>29.42</b>		<b>Other organic compounds.</b>	
		2942.00	-Other organic compounds.	RVC 40 or CTH
<b>30</b>			<b>Pharmaceutical products</b>	
	<b>30.01</b>		<b>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</b>	



Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
			<b>prepared for therapeutic or prophylactic uses, not elsewhere specified or included.</b>	
		3001.20	-Extracts of glands or other organs or of their secretions	RVC 40 or CTH
		3001.90	-Other	RVC 40 or CTH
	<b>30.02</b>		<b>Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.</b>	
		<b>3002.1</b>	<b>-Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes :</b>	
		3002.11	--Malaria diagnostic test kits	RVC 40 or CTH
		3002.12	--Antisera and other blood fractions	RVC 40 or CTH
		3002.13	--Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	RVC 40 or CTH
		3002.14	--Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	RVC 40 or CTH
		3002.15	-- Immunological products, put up in measured doses or in forms or packings for retail sale	RVC 40 or CTH
		3002.19	--Other	RVC 40 or CTH
		3002.20	-Vaccines for human medicine	RVC 40 or CTH
		3002.30	-Vaccines for veterinary medicine	RVC 40 or CTH
		3002.90	-Other	RVC 40 or CTH
	<b>30.03</b>		<b>Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) 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.</b>	
		3003.10	-Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	RVC 40 or CTH
		3003.20	-Other, containing antibiotics	RVC 40 or CTH
		<b>3003.3</b>	<b>-Other, containing hormones or other products of heading 29.37 :</b>	
		3003.31	--Containing insulin	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		3003.39	--Other	RVC 40 or CTH
		<b>3003.4</b>	<b>-Other, containing alkaloids or derivatives thereof :</b>	
		3003.41	--Containing ephedrine or its salts	RVC 40 or CTH
		3003.42	--Containing pseudoephedrine (INN) or its salts	RVC 40 or CTH
		3003.43	--Containing norephedrine or its salts	RVC 40 or CTH
		3003.49	--Other	RVC 40 or CTH
		3003.60	-Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	RVC 40 or CTH
		3003.90	-Other	RVC 40 or CTH
	<b>30.04</b>		<b>Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) 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.</b>	
		3004.10	-Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	RVC 40 or CTH
		3004.20	-Other, containing antibiotics	RVC 40 or CTH
		<b>3004.3</b>	<b>-Other, containing hormones or other products of heading 29.37 :</b>	
		3004.31	--Containing insulin	RVC 40 or CTH
		3004.32	--Containing corticosteroid hormones, their derivatives or structural analogues	RVC 40 or CTH
		3004.39	--Other	RVC 40 or CTH
		<b>3004.4</b>	<b>-Other, containing alkaloids or derivatives thereof :</b>	
		3004.41	--Containing ephedrine or its salts	RVC 40 or CTH
		3004.42	--Containing pseudoephedrine (INN) or its salts	RVC 40 or CTH
		3004.43	--Containing norephedrine or its salts	RVC 40 or CTH
		3004.49	--Other	RVC 40 or CTH
		3004.50	-Other, containing vitamins or other products of heading 29.36	RVC 40 or CTH
		3004.60	-Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	RVC 40 or CTH
		3004.90	-Other	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	<b>30.05</b>		<b>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.</b>	
		3005.10	-Adhesive dressings and other articles having an adhesive layer	RVC 40 or CTH
		3005.90	-Other	RVC 40 or CTH
	<b>30.06</b>		<b>Pharmaceutical goods specified in Note 4 to this Chapter.</b>	
		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 CTH
		3006.20	-Blood-grouping reagents	RVC 40 or CTH
		3006.30	-Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	RVC 40 or CTH
		3006.40	-Dental cements and other dental fillings; bone reconstruction cements	RVC 40 or CTH
		3006.50	-First-aid boxes and kits	RVC 40 or CTH
		3006.60	-Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	RVC 40 or CTH
		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 CTH
		<b>3006.9</b>	<b>-Other :</b>	
		3006.91	--Appliances identifiable for ostomy use	RVC 40 or CTH
		3006.92	--Waste pharmaceuticals	RVC 40 or CTH
<b>31</b>			<b>Fertilisers</b>	
	<b>31.01</b>		<b>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.</b>	
		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 CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	<b>31.02</b>		<b>Mineral or chemical fertilisers, nitrogenous.</b>	
		3102.10	-Urea, whether or not in aqueous solution	RVC 40 or CTH
		<b>3102.2</b>	<b>-Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate :</b>	
		3102.21	--Ammonium sulphate	RVC 40 or CTH
		3102.29	--Other	RVC 40 or CTH
		3102.30	-Ammonium nitrate, whether or not in aqueous solution	RVC 40 or CTH
		3102.40	-Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	RVC 40 or CTH
		3102.50	-Sodium nitrate	RVC 40 or CTH
		3102.60	-Double salts and mixtures of calcium nitrate and ammonium nitrate	RVC 40 or CTH
		3102.80	-Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	RVC 40 or CTH
		3102.90	-Other, including mixtures not specified in the foregoing subheadings	RVC 40 or CTH
	<b>31.03</b>		<b>Mineral or chemical fertilisers, phosphatic.</b>	
		<b>3103.1</b>	<b>-Superphosphates :</b>	
		3103.11	--Containing by weight 35 % or more of diphosphorus pentoxide (P <sub>2</sub> O <sub>5</sub> )	RVC 40 or CTH
		3103.19	--Other	RVC 40 or CTH
		3103.90	-Other	RVC 40 or CTH
	<b>31.04</b>		<b>Mineral or chemical fertilisers, potassic.</b>	
		3104.20	-Potassium chloride	RVC 40 or CTH
		3104.30	-Potassium sulphate	RVC 40 or CTH
		3104.90	-Other	RVC 40 or CTH
	<b>31.05</b>		<b>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.</b>	
		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 CTH
		3105.20	-Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	RVC 40 or CTH
		3105.30	-Diammonium hydrogenorthophosphate (diammonium phosphate)	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		3105.40	-Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	RVC 40 or CTH
		<b>3105.5</b>	<b>-Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus :</b>	
		3105.51	--Containing nitrates and phosphates	RVC 40 or CTH
		3105.59	--Other	RVC 40 or CTH
		3105.60	-Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	RVC 40 or CTH
		3105.90	-Other	RVC 40 or CTH
<b>32</b>			<b>Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks</b>	
	<b>32.01</b>		<b>Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.</b>	
		3201.10	-Quebracho extract	RVC 40 or CTH
		3201.20	-Wattle extract	RVC 40 or CTH
		3201.90	-Other	RVC 40 or CTH
	<b>32.02</b>		<b>Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.</b>	
		3202.10	-Synthetic organic tanning substances	RVC 40 or CTH
		3202.90	-Other	RVC 40 or CTH
	<b>32.03</b>		<b>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.</b>	
		3203.00	-Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.	RVC 40 or CTH
	<b>32.04</b>		<b>Synthetic organic colouring matter, whether or not chemically defined;</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
			<b>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.</b>	
		<b>3204.1</b>	<b>-Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter :</b>	
		3204.11	--Disperse dyes and preparations based thereon	RVC 40 or CTH
		3204.12	--Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	RVC 40 or CTH
		3204.13	--Basic dyes and preparations based thereon	RVC 40 or CTH
		3204.14	--Direct dyes and preparations based thereon	RVC 40 or CTH
		3204.15	--Vat dyes (including those usable in that state as pigments) and preparations based thereon	RVC 40 or CTH
		3204.16	--Reactive dyes and preparations based thereon	RVC 40 or CTH
		3204.17	--Pigments and preparations based thereon	RVC 40 or CTH
		3204.19	--Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	RVC 40 or CTH
		3204.20	-Synthetic organic products of a kind used as fluorescent brightening agents	RVC 40 or CTH
		3204.90	-Other	RVC 40 or CTH
	<b>32.05</b>		<b>Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.</b>	
		3205.00	-Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	RVC 40 or CTH
	<b>32.06</b>		<b>Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.</b>	
		<b>3206.1</b>	<b>-Pigments and preparations based on titanium dioxide :</b>	
		3206.11	--Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	RVC 40 or CTH
		3206.19	--Other	RVC 40 or CTH
		3206.20	-Pigments and preparations based on chromium compounds	RVC 40 or CTH
		<b>3206.4</b>	<b>-Other colouring matter and other preparations :</b>	
		3206.41	--Ultramarine and preparations based thereon	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		3206.42	--Lithopone and other pigments and preparations based on zinc sulphide	RVC 40 or CTH
		3206.49	--Other	RVC 40 or CTH
		3206.50	-Inorganic products of a kind used as luminophores	RVC 40 or CTH
	<b>32.07</b>		<b>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.</b>	
		3207.10	-Prepared pigments, prepared opacifiers, prepared colours and similar preparations	RVC 40 or CTH
		3207.20	-Vitrifiable enamels and glazes, engobes (slips) and similar preparations	RVC 40 or CTH
		3207.30	-Liquid lustres and similar preparations	RVC 40 or CTH
		3207.40	-Glass frit and other glass, in the form of powder, granules or flakes	RVC 40 or CTH
	<b>32.08</b>		<b>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.</b>	
		3208.10	-Based on polyesters	RVC 40 or CTH
		3208.20	-Based on acrylic or vinyl polymers	RVC 40 or CTH
		3208.90	-Other	RVC 40 or CTH
	<b>32.09</b>		<b>Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.</b>	
		3209.10	-Based on acrylic or vinyl polymers	RVC 40 or CTH
		3209.90	-Other	RVC 40 or CTH
	<b>32.10</b>		<b>Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.</b>	
		3210.00	-Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.	RVC 40 or CTH
	<b>32.11</b>		<b>Prepared driers.</b>	
		3211.00	-Prepared driers.	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	32.12		<b>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.</b>	
		3212.10	-Stamping foils	RVC 40 or CTH
		3212.90	-Other	RVC 40 or CTH
	32.13		<b>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.</b>	
		3213.10	-Colours in sets	RVC 40 or CTH
		3213.90	-Other	RVC 40 or CTH
	32.14		<b>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.</b>	
		3214.10	-Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	RVC 40 or CTH
		3214.90	-Other	RVC 40 or CTH
	32.15		<b>Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.</b>	
		3215.1	<b>-Printing ink :</b>	
		3215.11	--Black	RVC 40 or CTH
		3215.19	--Other	RVC 40 or CTH
		3215.90	-Other	RVC 40 or CTH
33			<b>Essential oils and resinoids; perfumery, cosmetic or toilet preparations</b>	
	33.01		<b>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.</b>	
		3301.1	<b>-Essential oils of citrus fruit :</b>	
		3301.12	--Of orange	RVC 40 or CTH



Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		3301.13	--Of lemon	RVC 40 or CTH
		3301.19	--Other	RVC 40 or CTH
		<b>3301.2</b>	<b>-Essential oils other than those of citrus fruit :</b>	
		3301.24	--Of peppermint (Mentha piperita)	RVC 40 or CTH
		3301.25	--Of other mints	RVC 40 or CTH
		3301.29	--Other	RVC 40 or CTH
		3301.30	-Resinoids	RVC 40 or CTSH
		3301.90	-Other	RVC 40, provided that the materials of subheadings 1211.20, 1302.14 and 1302.19 are WO; or CTH, provided that the materials of subheadings 1211.20, 1302.14 and 1302.19 are WO
	<b>33.02</b>		<b>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.</b>	
		3302.10	-Of a kind used in the food or drink industries	RVC 40 or CTH
		3302.90	-Other	RVC 40 or CTH
	<b>33.03</b>		<b>Perfumes and toilet waters.</b>	
		3303.00	-Perfumes and toilet waters.	RVC 40 or CTH
	<b>33.04</b>		<b>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.</b>	
		3304.10	-Lip make-up preparations	RVC 40 or CTH
		3304.20	-Eye make-up preparations	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		3304.30	-Manicure or pedicure preparations	RVC 40 or CTH
		<b>3304.9</b>	<b>-Other :</b>	
		3304.91	--Powders, whether or not compressed	RVC 40 or CTH
		3304.99	--Other	RVC 40 or CTH
	<b>33.05</b>		<b>Preparations for use on the hair.</b>	
		3305.10	-Shampoos	RVC 40 or CTH
		3305.20	-Preparations for permanent waving or straightening	RVC 40 or CTH
		3305.30	-Hair lacquers	RVC 40 or CTH
		3305.90	-Other	RVC 40 or CTH
	<b>33.06</b>		<b>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.</b>	
		3306.10	-Dentifrices	RVC 40 or CTH
		3306.20	-Yarn used to clean between the teeth (dental floss)	RVC 40 or CTH
		3306.90	-Other	RVC 40 or CTH
	<b>33.07</b>		<b>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.</b>	
		3307.10	-Pre-shave, shaving or after-shave preparations	RVC 40 or CTH
		3307.20	-Personal deodorants and antiperspirants	RVC 40 or CTH
		3307.30	-Perfumed bath salts and other bath preparations	RVC 40 or CTH
		<b>3307.4</b>	<b>-Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites :</b>	
		3307.41	--"Agarbatti" and other odoriferous preparations which operate by burning	RVC 40 or CTH
		3307.49	--Other	RVC 40 or CTH
		3307.90	-Other	RVC 40 or CTH
<b>34</b>			<b>Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
			<b>pastes, "dental waxes" and dental preparations with a basis of plaster</b>	
	<b>34.01</b>		<b>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.</b>	
		<b>3401.1</b>	<b>-Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent :</b>	
		3401.11	--For toilet use (including medicated products)	RVC 40 or CTH
		3401.19	--Other	RVC 40 or CTH
		3401.20	-Soap in other forms	RVC 40 or CTH
		3401.30	-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	RVC 40 or CTH
	<b>34.02</b>		<b>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 34.01.</b>	
		<b>3402.1</b>	<b>-Organic surface-active agents, whether or not put up for retail sale :</b>	
		3402.11	--Anionic	RVC 40 or CTH
		3402.12	--Cationic	RVC 40 or CTH
		3402.13	--Non-ionic	RVC 40 or CTH
		3402.19	--Other	RVC 40 or CTH
		3402.20	-Preparations put up for retail sale	RVC 40 or CTH
		3402.90	-Other	RVC 40 or CTH
	<b>34.03</b>		<b>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,</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
			<b>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.</b>	
		<b>3403.1</b>	<b>-Containing petroleum oils or oils obtained from bituminous minerals :</b>	
		3403.11	--Preparations for the treatment of textile materials, leather, furskins or other materials	RVC 40 or CTH
		3403.19	--Other	RVC 40 or CTH
		<b>3403.9</b>	<b>-Other :</b>	
		3403.91	--Preparations for the treatment of textile materials, leather, furskins or other materials	RVC 40 or CTH
		3403.99	--Other	RVC 40 or CTH
	<b>34.04</b>		<b>Artificial waxes and prepared waxes.</b>	
		3404.20	-Of poly(oxyethylene) (polyethylene glycol)	RVC 40 or CTH
		3404.90	-Other	RVC 40 or CTH
	<b>34.05</b>		<b>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 34.04.</b>	
		3405.10	-Polishes, creams and similar preparations for footwear or leather	RVC 40 or CTH
		3405.20	-Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	RVC 40 or CTH
		3405.30	-Polishes and similar preparations for coachwork, other than metal polishes	RVC 40 or CTH
		3405.40	-Scouring pastes and powders and other scouring preparations	RVC 40 or CTH
		3405.90	-Other	RVC 40 or CTH
	<b>34.06</b>		<b>Candles, tapers and the like.</b>	
		3406.00	-Candles, tapers and the like.	RVC 40 or CTH
	<b>34.07</b>		<b>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).</b>	
		3407.00	-Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression"	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
			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).	
35			<b>Albuminoidal substances; modified starches; glues; enzymes</b>	
	35.01		<b>Casein, caseinates and other casein derivatives; casein glues.</b>	
		3501.10	-Casein	RVC 40 or CTH
		3501.90	-Other	RVC 40 or CTH
	35.02		<b>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.</b>	
		3502.1	<b>-Egg albumin :</b>	
		3502.11	--Dried	RVC 40 or CTH
		3502.19	--Other	RVC 40 or CTH
		3502.20	-Milk albumin, including concentrates of two or more whey proteins	RVC 40 or CTH
		3502.90	-Other	RVC 40 or CTH
	35.03		<b>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 35.01.</b>	
		3503.00	-Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.	RVC 40 or CTH
	35.04		<b>Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.</b>	
		3504.00	-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
	35.05		<b>Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.</b>	
		3505.10	-Dextrins and other modified starches	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		3505.20	-Glues	RVC 40 or CTH
	<b>35.06</b>		<b>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.</b>	
		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 CTH
		<b>3506.9</b>	<b>-Other :</b>	
		3506.91	--Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	RVC 40 or CTH
		3506.99	--Other	RVC 40 or CTH
	<b>35.07</b>		<b>Enzymes; prepared enzymes not elsewhere specified or included.</b>	
		3507.10	-Rennet and concentrates thereof	RVC 40 or CTH
		3507.90	-Other	RVC 40 or CTH
<b>36</b>			<b>Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations</b>	
	<b>36.01</b>		<b>Propellant powders.</b>	
		3601.00	-Propellant powders.	RVC 40 or CTH
	<b>36.02</b>		<b>Prepared explosives, other than propellant powders.</b>	
		3602.00	-Prepared explosives, other than propellant powders.	RVC 40 or CTH
	<b>36.03</b>		<b>Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.</b>	
		3603.00	-Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	RVC 40 or CTH
	<b>36.04</b>		<b>Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.</b>	
		3604.10	-Fireworks	RVC 40 or CTH
		3604.90	-Other	RVC 40 or CTH
	<b>36.05</b>		<b>Matches, other than pyrotechnic articles of heading 36.04.</b>	
		3605.00	-Matches, other than pyrotechnic articles of heading 36.04.	RVC 40 or CTH
	<b>36.06</b>		<b>Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.</b>	
		3606.10	-Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
			similar lighters and of a capacity not exceeding 300 cm <sup>3</sup>	
		3606.90	-Other	RVC 40 or CTH
<b>37</b>			<b>Photographic or cinematographic goods</b>	
	<b>37.01</b>		<b>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.</b>	
		3701.10	-For X-ray	RVC 40 or CTH
		3701.20	-Instant print film	RVC 40 or CTH
		3701.30	-Other plates and film, with any side exceeding 255 mm	RVC 40 or CTH
		<b>3701.9</b>	<b>-Other :</b>	
		3701.91	--For colour photography (polychrome)	RVC 40 or CTH
		3701.99	--Other	RVC 40 or CTH
	<b>37.02</b>		<b>Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.</b>	
		3702.10	-For X-ray	RVC 40 or CTH
		<b>3702.3</b>	<b>-Other film, without perforations, of a width not exceeding 105 mm :</b>	
		3702.31	--For colour photography (polychrome)	RVC 40 or CTH
		3702.32	--Other, with silver halide emulsion	RVC 40 or CTH
		3702.39	--Other	RVC 40 or CTH
		<b>3702.4</b>	<b>-Other film, without perforations, of a width exceeding 105 mm :</b>	
		3702.41	--Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	RVC 40 or CTH
		3702.42	--Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	RVC 40 or CTH
		3702.43	--Of a width exceeding 610 mm and of a length not exceeding 200 m	RVC 40 or CTH
		3702.44	--Of a width exceeding 105 mm but not exceeding 610 mm	RVC 40 or CTH
		<b>3702.5</b>	<b>-Other film, for colour photography (polychrome) :</b>	
		3702.52	--Of a width not exceeding 16 mm	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		3702.53	--Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	RVC 40 or CTH
		3702.54	--Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	RVC 40 or CTH
		3702.55	--Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	RVC 40 or CTH
		3702.56	--Of a width exceeding 35 mm	RVC 40 or CTH
		<b>3702.9</b>	<b>-Other :</b>	
		3702.96	--Of a width not exceeding 35 mm and of a length not exceeding 30 m	RVC 40 or CTH
		3702.97	--Of a width not exceeding 35 mm and of a length exceeding 30 m	RVC 40 or CTH
		3702.98	--Of a width exceeding 35 mm	RVC 40 or CTH
	<b>37.03</b>		<b>Photographic paper, paperboard and textiles, sensitised, unexposed.</b>	
		3703.10	-In rolls of a width exceeding 610 mm	RVC 40 or CTH
		3703.20	-Other, for colour photography (polychrome)	RVC 40 or CTH
		3703.90	-Other	RVC 40 or CTH
	<b>37.04</b>		<b>Photographic plates, film, paper, paperboard and textiles, exposed but not developed.</b>	
		3704.00	-Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	RVC 40 or CTH
	<b>37.05</b>		<b>Photographic plates and film, exposed and developed, other than cinematographic film.</b>	
		3705.00	-Photographic plates and film, exposed and developed, other than cinematographic film.	RVC 40 or CTH
	<b>37.06</b>		<b>Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.</b>	
		3706.10	-Of a width of 35 mm or more	RVC 40 or CTH
		3706.90	-Other	RVC 40 or CTH
	<b>37.07</b>		<b>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.</b>	
		3707.10	-Sensitising emulsions	RVC 40 or CTH
		3707.90	-Other	RVC 40 or CTH



Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
<b>38</b>			<b>Miscellaneous chemical products</b>	
	<b>38.01</b>		<b>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.</b>	
		3801.10	-Artificial graphite	RVC 40 or CTH
		3801.20	-Colloidal or semi-colloidal graphite	RVC 40 or CTH
		3801.30	-Carbonaceous pastes for electrodes and similar pastes for furnace linings	RVC 40 or CTH
		3801.90	-Other	RVC 40 or CTH
	<b>38.02</b>		<b>Activated carbon; activated natural mineral products; animal black, including spent animal black.</b>	
		3802.10	-Activated carbon	RVC 40 or CTH
		3802.90	-Other	RVC 40 or CTH
	<b>38.03</b>		<b>Tall oil, whether or not refined.</b>	
		3803.00	-Tall oil, whether or not refined.	RVC 40 or CTH
	<b>38.04</b>		<b>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 38.03.</b>	
		3804.00	-Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.	RVC 40 or CTH
	<b>38.05</b>		<b>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.</b>	
		3805.10	-Gum, wood or sulphate turpentine oils	RVC 40 or CTH
		3805.90	-Other	RVC 40 or CTH
	<b>38.06</b>		<b>Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.</b>	
		3806.10	-Rosin and resin acids	RVC 40 or CTH
		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 CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		3806.30	-Ester gums	RVC 40 or CTH
		3806.90	-Other	RVC 40 or CTH
	<b>38.07</b>		<b>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.</b>	
		3807.00	-Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	RVC 40 or CTH
	<b>38.08</b>		<b>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).</b>	
		<b>3808.5</b>	<b>-Goods specified in Subheading Note 1 to this Chapter :</b>	
		3808.52	--DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g	RVC 40 or CTH
		3808.59	--Other	RVC 40 or CTH
		<b>3808.6</b>	<b>-Goods specified in Subheading Note 2 to this Chapter :</b>	
		3808.61	--In packings of a net weight content not exceeding 300 g	RVC 40 or CTH
		3808.62	--In packings of a net weight content exceeding 300 g but not exceeding 7.5 kg	RVC 40 or CTH
		3808.69	--Other	RVC 40 or CTH
		<b>3808.9</b>	<b>-Other :</b>	
		3808.91	--Insecticides	RVC 40 or CTH
		3808.92	--Fungicides	RVC 40 or CTH
		3808.93	--Herbicides, anti-sprouting products and plant-growth regulators	RVC 40 or CTH
		3808.94	--Disinfectants	RVC 40 or CTH
		3808.99	--Other	RVC 40 or CTH
	<b>38.09</b>		<b>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.</b>	
		3809.10	-With a basis of amylaceous substances	RVC 40 or CTH
		<b>3809.9</b>	<b>-Other :</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		3809.91	--Of a kind used in the textile or like industries	RVC 40 or CTH
		3809.92	--Of a kind used in the paper or like industries	RVC 40 or CTH
		3809.93	--Of a kind used in the leather or like industries	RVC 40 or CTH
	<b>38.10</b>		<b>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.</b>	
		3810.10	-Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	RVC 40 or CTH
		3810.90	-Other	RVC 40 or CTH
	<b>38.11</b>		<b>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.</b>	
		<b>3811.1</b>	<b>-Anti-knock preparations :</b>	
		3811.11	--Based on lead compounds	RVC 40 or CTH
		3811.19	--Other	RVC 40 or CTH
		<b>3811.2</b>	<b>-Additives for lubricating oils :</b>	
		3811.21	--Containing petroleum oils or oils obtained from bituminous minerals	RVC 40 or CTH
		3811.29	--Other	RVC 40 or CTH
		3811.90	-Other	RVC 40 or CTH
	<b>38.12</b>		<b>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.</b>	
		3812.10	-Prepared rubber accelerators	RVC 40 or CTH
		3812.20	-Compound plasticisers for rubber or plastics	RVC 40 or CTH
		<b>3812.3</b>	<b>-Anti-oxidising preparations and other compound stabilizers for rubber or plastics :</b>	
		3812.31	--Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	RVC 40 or CTH
		3812.39	--Other	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	<b>38.13</b>		<b>Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.</b>	
		3813.00	-Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	RVC 40 or CTH
	<b>38.14</b>		<b>Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.</b>	
		3814.00	-Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	RVC 40 or CTH
	<b>38.15</b>		<b>Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.</b>	
		<b>3815.1</b>	<b>-Supported catalysts :</b>	
		3815.11	--With nickel or nickel compounds as the active substance	RVC 40 or CTH
		3815.12	--With precious metal or precious metal compounds as the active substance	RVC 40 or CTH
		3815.19	--Other	RVC 40 or CTH
		3815.90	-Other	RVC 40 or CTH
	<b>38.16</b>		<b>Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.</b>	
		3816.00	-Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.	RVC 40 or CTH
	<b>38.17</b>		<b>Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.</b>	
		3817.00	-Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.	RVC 40 or CTH
	<b>38.18</b>		<b>Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.</b>	
		3818.00	-Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	RVC 40 or CTH
	<b>38.19</b>		<b>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.</b>	
		3819.00	-Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	<b>38.20</b>		<b>Anti-freezing preparations and prepared de-icing fluids.</b>	
		3820.00	-Anti-freezing preparations and prepared de-icing fluids.	RVC 40 or CTH
	<b>38.21</b>		<b>Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.</b>	
		3821.00	-Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	RVC 40 or CTH
	<b>38.22</b>		<b>Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.</b>	
		3822.00	-Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.	RVC 40 or CTH
	<b>38.23</b>		<b>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.</b>	
		<b>3823.1</b>	<b>-Industrial monocarboxylic fatty acids; acid oils from refining :</b>	
		3823.11	--Stearic acid	RVC 40 or CTH
		3823.12	--Oleic acid	RVC 40 or CTH
		3823.13	--Tall oil fatty acids	RVC 40 or CTH
		3823.19	--Other	RVC 40 or CTH
		3823.70	-Industrial fatty alcohols	RVC 40 or CTH
	<b>38.24</b>		<b>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.</b>	
		3824.10	-Prepared binders for foundry moulds or cores	RVC 40 or CTH
		3824.30	-Non-agglomerated metal carbides mixed together or with metallic binders	RVC 40 or CTH
		3824.40	-Prepared additives for cements, mortars or concretes	RVC 40 or CTH
		3824.50	-Non-refractory mortars and concretes	RVC 40 or CTH
		3824.60	-Sorbitol other than that of subheading 2905.44	RVC 40 or CTH
		<b>3824.7</b>	<b>-Mixtures containing halogenated derivatives of methane, ethane or propane :</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		3824.71	--Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	RVC 40 or CTH
		3824.72	--Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	RVC 40 or CTH
		3824.73	--Containing hydrobromofluorocarbons (HBFCs)	RVC 40 or CTH
		3824.74	--Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	RVC 40 or CTH
		3824.75	--Containing carbon tetrachloride	RVC 40 or CTH
		3824.76	--Containing 1,1,1-trichloroethane (methyl chloroform)	RVC 40 or CTH
		3824.77	--Containing bromomethane (methyl bromide) or bromochloromethane	RVC 40 or CTH
		3824.78	--Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	RVC 40 or CTH
		3824.79	--Other	RVC 40 or CTH
		<b>3824.8</b>	<b>-Goods specified in Subheading Note 3 to this Chapter :</b>	
		3824.81	--Containing oxirane (ethylene oxide)	RVC 40 or CTH
		3824.82	--Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	RVC 40 or CTH
		3824.83	--Containing tris(2,3-dibromopropyl) phosphate	RVC 40 or CTH
		3824.84	-Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)	RVC 40 or CTH
		3824.85	--Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	RVC 40 or CTH
		3824.86	--Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	RVC 40 or CTH
		3824.87	--Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	RVC 40 or CTH
		3824.88	--Containing tetra-, penta-, hexa- hepta- or octabromodiphenyl ethers	RVC 40 or CTH
		<b>3824.9</b>	<b>-Other</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		3824.91	--Mixtures and preparations consisting mainly of (5-ethyl-2- methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2- dioxaphosphinan-5-yl)methyl] methylphosphonate	RVC 40 or CTH
		3824.99	--Other	RVC 40 or CTH
	<b>38.25</b>		<b>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.</b>	
		3825.10	-Municipal waste	RVC 40 or CTH
		3825.20	-Sewage sludge	RVC 40 or CTH
		3825.30	-Clinical waste	RVC 40 or CTH
		<b>3825.4</b>	<b>-Waste organic solvents :</b>	
		3825.41	--Halogenated	RVC 40 or CTH
		3825.49	--Other	RVC 40 or CTH
		3825.50	-Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	RVC 40 or CTH
		<b>3825.6</b>	<b>-Other wastes from chemical or allied industries :</b>	
		3825.61	--Mainly containing organic constituents	RVC 40 or CTH
		3825.69	--Other	RVC 40 or CTH
		3825.90	-Other	RVC 40 or CTH
	<b>38.26</b>		<b>Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.</b>	
		3826.00	-Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	RVC 40 or CTH
<b>SECTION - 117 -</b>				
<b>PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF</b>				
<b>39</b>			<b>Plastics and articles thereof</b>	
	<b>39.01</b>		<b>Polymers of ethylene, in primary forms.</b>	
		3901.10	-Polyethylene having a specific gravity of less than 0.94	RVC 40 or CTH
		3901.20	-Polyethylene having a specific gravity of 0.94 or more	RVC 40 or CTH
		3901.30	-Ethylene-vinyl acetate copolymers	RVC 40 or CTH
		3901.40	-Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		3901.90	-Other	RVC 40 or CTH
	<b>39.02</b>		<b>Polymers of propylene or of other olefins, in primary forms.</b>	
		3902.10	-Polypropylene	RVC 40 or CTH
		3902.20	-Polyisobutylene	RVC 40 or CTH
		3902.30	-Propylene copolymers	RVC 40 or CTH
		3902.90	-Other	RVC 40 or CTH
	<b>39.03</b>		<b>Polymers of styrene, in primary forms.</b>	
		<b>3903.1</b>	<b>-Polystyrene :</b>	
		3903.11	--Expansible	RVC 40 or CTH
		3903.19	--Other	RVC 40 or CTH
		3903.20	-Styrene-acrylonitrile (SAN) copolymers	RVC 40 or CTH
		3903.30	-Acrylonitrile-butadiene-styrene (ABS) copolymers	RVC 40 or CTH
		3903.90	-Other	RVC 40 or CTH
	<b>39.04</b>		<b>Polymers of vinyl chloride or of other halogenated olefins, in primary forms.</b>	
		3904.10	-Poly (vinyl chloride), not mixed with any other substances	RVC 40 or CTH
		<b>3904.2</b>	<b>-Other poly (vinyl chloride) :</b>	
		3904.21	--Non-plasticised	RVC 40 or CTH
		3904.22	--Plasticised	RVC 40 or CTH
		3904.30	-Vinyl chloride-vinyl acetate copolymers	RVC 40 or CTH
		3904.40	-Other vinyl chloride copolymers	RVC 40 or CTH
		3904.50	-Vinylidene chloride polymers	RVC 40 or CTH
		<b>3904.6</b>	<b>-Fluoro-polymers :</b>	
		3904.61	--Polytetrafluoroethylene	RVC 40 or CTH
		3904.69	--Other	RVC 40 or CTH
		3904.90	-Other	RVC 40 or CTH
	<b>39.05</b>		<b>Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.</b>	
		<b>3905.1</b>	<b>-Poly(vinyl acetate) :</b>	
		3905.12	--In aqueous dispersion	RVC 40 or CTH



Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		3905.19	--Other	RVC 40 or CTH
		<b>3905.2</b>	<b>-Vinyl acetate copolymers :</b>	
		3905.21	--In aqueous dispersion	RVC 40 or CTH
		3905.29	--Other	RVC 40 or CTH
		3905.30	-Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	RVC 40 or CTH
		<b>3905.9</b>	<b>-Other :</b>	
		3905.91	--Copolymers	RVC 40 or CTH
		3905.99	--Other	RVC 40 or CTH
	<b>39.06</b>		<b>Acrylic polymers in primary forms.</b>	
		3906.10	-Poly(methyl methacrylate)	RVC 40 or CTH
		3906.90	-Other	RVC 40 or CTH
	<b>39.07</b>		<b>Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.</b>	
		3907.10	-Polyacetals	RVC 40 or CTH
		3907.20	-Other polyethers	RVC 40 or CTH
		3907.30	-Epoxide resins	RVC 40 or CTH
		3907.40	-Polycarbonates	RVC 40 or CTH
		3907.50	-Alkyd resins	RVC 40 or CTH
		<b>3907.6</b>	<b>-Poly(ethylene terephthalate) :</b>	
		3907.61	--Having a viscosity number of 78 ml/g or higher	RVC 40 or CTH
		3907.69	--Other	RVC 40 or CTH
		3907.70	--Poly(lactic acid)	RVC 40 or CTH
		<b>3907.9</b>	<b>-Other polyesters :</b>	
		3907.91	--Unsaturated	RVC 40 or CTH
		3907.99	--Other	RVC 40 or CTH
	<b>39.08</b>		<b>Polyamides in primary forms.</b>	
		3908.10	-Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	RVC 40 or CTH
		3908.90	-Other	RVC 40 or CTH
	<b>39.09</b>		<b>Amino-resins, phenolic resins and polyurethanes, in primary forms.</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		3909.10	-Urea resins; thiourea resins	RVC 40 or CTH
		3909.20	-Melamine resins	RVC 40 or CTH
		<b>3909.3</b>	<b>-Other amino-resins :</b>	
		3909.31	--Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)	RVC 40 or CTH
		3909.39	--Other	RVC 40 or CTH
		3909.40	-Phenolic resins	RVC 40 or CTH
		3909.50	-Polyurethanes	RVC 40 or CTH
	<b>39.10</b>		<b>Silicones in primary forms.</b>	
		3910.00	-Silicones in primary forms.	RVC 40 or CTH
	<b>39.11</b>		<b>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.</b>	
		3911.10	-Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	RVC 40 or CTH
		3911.90	-Other	RVC 40 or CTH
	<b>39.12</b>		<b>Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.</b>	
		<b>3912.1</b>	<b>-Cellulose acetates :</b>	
		3912.11	--Non-plasticised	RVC 40 or CTH
		3912.12	--Plasticised	RVC 40 or CTH
		3912.20	-Cellulose nitrates (including collodions)	RVC 40 or CTH
		<b>3912.3</b>	<b>-Cellulose ethers :</b>	
		3912.31	--Carboxymethylcellulose and its salts	RVC 40 or CTH
		3912.39	--Other	RVC 40 or CTH
		3912.90	-Other	RVC 40 or CTH
	<b>39.13</b>		<b>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.</b>	
		3913.10	-Alginic acid, its salts and esters	RVC 40 or CTH
		3913.90	-Other	RVC 40 or CTH
	<b>39.14</b>		<b>Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		3914.00	-Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	RVC 40 or CTH
	<b>39.15</b>		<b>Waste, parings and scrap, of plastics.</b>	
		3915.10	-Of polymers of ethylene	RVC 40 or CTH
		3915.20	-Of polymers of styrene	RVC 40 or CTH
		3915.30	-Of polymers of vinyl chloride	RVC 40 or CTH
		3915.90	-Of other plastics	RVC 40 or CTH
	<b>39.16</b>		<b>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.</b>	
		3916.10	-Of polymers of ethylene	RVC 40 or CTH
		3916.20	-Of polymers of vinyl chloride	RVC 40 or CTH
		3916.90	-Of other plastics	RVC 40 or CTH
	<b>39.17</b>		<b>Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.</b>	
		3917.10	-Artificial guts (sausage casings) of hardened protein or of cellulosic materials	RVC 40 or CTH
		<b>3917.2</b>	<b>-Tubes, pipes and hoses, rigid :</b>	
		3917.21	--Of polymers of ethylene	RVC 40 or CTH
		3917.22	--Of polymers of propylene	RVC 40 or CTH
		3917.23	--Of polymers of vinyl chloride	RVC 40 or CTH
		3917.29	--Of other plastics	RVC 40 or CTH
		<b>3917.3</b>	<b>-Other tubes, pipes and hoses :</b>	
		3917.31	--Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	RVC 40 or CTH
		3917.32	--Other, not reinforced or otherwise combined with other materials, without fittings	RVC 40 or CTH
		3917.33	--Other, not reinforced or otherwise combined with other materials, with fittings	RVC 40 or CTH
		3917.39	--Other	RVC 40 or CTH
		3917.40	-Fittings	RVC 40 or CTH
	<b>39.18</b>		<b>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.</b>	
		3918.10	-Of polymers of vinyl chloride	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		3918.90	-Of other plastics	RVC 40 or CTH
	<b>39.19</b>		<b>Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.</b>	
		3919.10	-In rolls of a width not exceeding 20 cm	RVC 40 or CTH
		3919.90	-Other	RVC 40 or CTH
	<b>39.20</b>		<b>Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.</b>	
		3920.10	-Of polymers of ethylene	RVC 40 or CTH
		3920.20	-Of polymers of propylene	RVC 40 or CTH
		3920.30	-Of polymers of styrene	RVC 40 or CTH
		<b>3920.4</b>	<b>-Of polymers of vinyl chloride :</b>	
		3920.43	--Containing by weight not less than 6 % of plasticisers	RVC 40 or CTH
		3920.49	--Other	RVC 40 or CTH
		<b>3920.5</b>	<b>-Of acrylic polymers :</b>	
		3920.51	--Of poly(methyl methacrylate)	RVC 40 or CTH
		3920.59	--Other	RVC 40 or CTH
		<b>3920.6</b>	<b>-Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :</b>	
		3920.61	--Of polycarbonates	RVC 40 or CTH
		3920.62	--Of poly(ethylene terephthalate)	RVC 40 or CTH
		3920.63	--Of unsaturated polyesters	RVC 40 or CTH
		3920.69	--Of other polyesters	RVC 40 or CTH
		<b>3920.7</b>	<b>-Of cellulose or its chemical derivatives :</b>	
		3920.71	--Of regenerated cellulose	RVC 40 or CTH
		3920.73	--Of cellulose acetate	RVC 40 or CTH
		3920.79	--Of other cellulose derivatives	RVC 40 or CTH
		<b>3920.9</b>	<b>-Of other plastics :</b>	
		3920.91	--Of poly(vinyl butyral)	RVC 40 or CTH
		3920.92	--Of polyamides	RVC 40 or CTH
		3920.93	--Of amino-resins	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		3920.94	--Of phenolic resins	RVC 40 or CTH
		3920.99	--Of other plastics	RVC 40 or CTH
	<b>39.21</b>		<b>Other plates, sheets, film, foil and strip, of plastics.</b>	
		<b>3921.1</b>	<b>-Cellular :</b>	
		3921.11	--Of polymers of styrene	RVC 40 or CTH
		3921.12	--Of polymers of vinyl chloride	RVC 40 or CTH
		3921.13	--Of polyurethanes	RVC 40 or CTH
		3921.14	--Of regenerated cellulose	RVC 40 or CTH
		3921.19	--Of other plastics	RVC 40 or CTH
		3921.90	-Other	RVC 40 or CTH
	<b>39.22</b>		<b>Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.</b>	
		3922.10	-Baths, shower-baths, sinks and wash-basins	RVC 40 or CTH
		3922.20	-Lavatory seats and covers	RVC 40 or CTH
		3922.90	-Other	RVC 40 or CTH
	<b>39.23</b>		<b>Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.</b>	
		3923.10	-Boxes, cases, crates and similar articles	RVC 40 or CTH
		<b>3923.2</b>	<b>-Sacks and bags (including cones) :</b>	
		3923.21	--Of polymers of ethylene	RVC 40 or CTH
		3923.29	--Of other plastics	RVC 40 or CTH
		3923.30	-Carboys, bottles, flasks and similar articles	RVC 40 or CTH
		3923.40	-Spools, cops, bobbins and similar supports	RVC 40 or CTH
		3923.50	-Stoppers, lids, caps and other closures	RVC 40 or CTH
		3923.90	-Other	RVC 40 or CTH
	<b>39.24</b>		<b>Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.</b>	
		3924.10	-Tableware and kitchenware	RVC 40 or CTH
		3924.90	-Other	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	<b>39.25</b>		<b>Builders' ware of plastics, not elsewhere specified or included.</b>	
		3925.10	-Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	RVC 40 or CTH
		3925.20	-Doors, windows and their frames and thresholds for doors	RVC 40 or CTH
		3925.30	-Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	RVC 40 or CTH
		3925.90	-Other	RVC 40 or CTH
	<b>39.26</b>		<b>Other articles of plastics and articles of other materials of headings 39.01 to 39.14.</b>	
		3926.10	-Office or school supplies	RVC 40 or CTH
		3926.20	-Articles of apparel and clothing accessories (including gloves, mittens and mitts)	RVC 40 or CTH
		3926.30	-Fittings for furniture, coachwork or the like	RVC 40 or CTH
		3926.40	-Statuettes and other ornamental articles	RVC 40 or CTH
		3926.90	-Other	RVC 40 or CTH
<b>40</b>			<b>Rubber and articles thereof</b>	
	<b>40.01</b>		<b>Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.</b>	
		4001.10	-Natural rubber latex, whether or not pre-vulcanised	RVC 40 or CTH
		<b>4001.2</b>	<b>-Natural rubber in other forms :</b>	
		4001.21	--Smoked sheets	RVC 40 or CTH
		4001.22	--Technically specified natural rubber (TSNR)	RVC 40 or CTH
		4001.29	--Other	RVC 40 or CTH
		4001.30	-Balata, gutta-percha, guayule, chicle and similar natural gums	RVC 40 or CTH
	<b>40.02</b>		<b>Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.</b>	
		<b>4002.1</b>	<b>-Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR) :</b>	
		4002.11	--Latex	RVC 40 or CTH
		4002.19	--Other	RVC 40 or CTH
		4002.20	-Butadiene rubber (BR)	RVC 40 or CTH
		<b>4002.3</b>	<b>-Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR) :</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		4002.31	--Isobutene-isoprene (butyl) rubber (IIR)	RVC 40 or CTH
		4002.39	--Other	RVC 40 or CTH
		<b>4002.4</b>	<b>-Chloroprene (chlorobutadiene) rubber (CR) :</b>	
		4002.41	--Latex	RVC 40 or CTH
		4002.49	--Other	RVC 40 or CTH
		<b>4002.5</b>	<b>-Acrylonitrile-butadiene rubber (NBR) :</b>	
		4002.51	--Latex	RVC 40 or CTH
		4002.59	--Other	RVC 40 or CTH
		4002.60	-Isoprene rubber (IR)	RVC 40 or CTH
		4002.70	-Ethylene-propylene-non-conjugated diene rubber (EPDM)	RVC 40 or CTH
		4002.80	-Mixtures of any product of heading 40.01 with any product of this heading	RVC 40 or CTH
		<b>4002.9</b>	<b>-Other :</b>	
		4002.91	--Latex	RVC 40 or CTH
		4002.99	--Other	RVC 40 or CTH
	<b>40.03</b>		<b>Reclaimed rubber in primary forms or in plates, sheets or strip.</b>	
		4003.00	-Reclaimed rubber in primary forms or in plates, sheets or strip.	RVC 40 or CTH
	<b>40.04</b>		<b>Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.</b>	
		4004.00	-Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	RVC 40 or CTH
	<b>40.05</b>		<b>Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.</b>	
		4005.10	-Compounded with carbon black or silica	RVC 40 or CTH
		4005.20	-Solutions; dispersions other than those of subheading 4005.10	RVC 40 or CTH
		<b>4005.9</b>	<b>-Other :</b>	
		4005.91	--Plates, sheets and strip	RVC 40 or CTH
		4005.99	--Other	RVC 40 or CTH
	<b>40.06</b>		<b>Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.</b>	
		4006.10	-"Camel-back" strips for retreading rubber tyres	RVC 40 or CTH
		4006.90	-Other	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	<b>40.07</b>		<b>Vulcanised rubber thread and cord.</b>	
		4007.00	-Vulcanised rubber thread and cord.	RVC 40 or CTH
	<b>40.08</b>		<b>Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.</b>	
		<b>4008.1</b>	<b>-Of cellular rubber :</b>	
		4008.11	--Plates, sheets and strip	RVC 40 or CTH
		4008.19	--Other	RVC 40 or CTH
		<b>4008.2</b>	<b>-Of non-cellular rubber :</b>	
		4008.21	--Plates, sheets and strip	RVC 40 or CTH
		4008.29	--Other	RVC 40 or CTH
	<b>40.09</b>		<b>Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).</b>	
		<b>4009.1</b>	<b>-Not reinforced or otherwise combined with other materials :</b>	
		4009.11	--Without fittings	RVC 40 or CTH
		4009.12	--With fittings	RVC 40 or CTH
		<b>4009.2</b>	<b>-Reinforced or otherwise combined only with metal :</b>	
		4009.21	--Without fittings	RVC 40 or CTH
		4009.22	--With fittings	RVC 40 or CTH
		<b>4009.3</b>	<b>-Reinforced or otherwise combined only with textile materials :</b>	
		4009.31	--Without fittings	RVC 40 or CTH
		4009.32	--With fittings	RVC 40 or CTH
		<b>4009.4</b>	<b>-Reinforced or otherwise combined with other materials :</b>	
		4009.41	--Without fittings	RVC 40 or CTH
		4009.42	--With fittings	RVC 40 or CTH
	<b>40.10</b>		<b>Conveyor or transmission belts or belting, of vulcanised rubber.</b>	
		<b>4010.1</b>	<b>-Conveyor belts or belting :</b>	
		4010.11	--Reinforced only with metal	RVC 40 or CTH
		4010.12	--Reinforced only with textile materials	RVC 40 or CTH
		4010.19	--Other	RVC 40 or CTH



Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		<b>4010.3</b>	<b>-Transmission belts or belting :</b>	
		4010.31	--Endless transmission belts of trapezoidal cross-section (V- belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	RVC 40 or CTH
		4010.32	--Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	RVC 40 or CTH
		4010.33	--Endless transmission belts of trapezoidal crosssection (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	RVC 40 or CTH
		4010.34	--Endless transmission belts of trapezoidal crosssection (V-belts), other than Vribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	RVC 40 or CTH
		4010.35	--Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	RVC 40 or CTH
		4010.36	--Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	RVC 40 or CTH
		4010.39	--Other	RVC 40 or CTH
	<b>40.11</b>		<b>New pneumatic tyres, of rubber.</b>	
		4011.10	-Of a kind used on motor cars (including station wagons and racing cars)	RVC 55 and CTH
		4011.20	-Of a kind used on buses or lorries	RVC 55 and CTH
		4011.30	-Of a kind used on aircraft	RVC 40 or CTH
		4011.40	-Of a kind used on motorcycles	RVC 55 and CTH
		4011.50	-Of a kind used on bicycles	RVC 40 or CTH
		4011.70	-Of a kind used on agricultural or forestry vehicles and machines	RVC 40 or CTH
		4011.80	-Of a kind used on construction, mining or industrial handling vehicles and machines	RVC 40 or CTH
		4011.90	-Other	RVC 40 or CTH
	<b>40.12</b>		<b>Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.</b>	
		<b>4012.1</b>	<b>-Retreaded tyres :</b>	
		4012.11	--Of a kind used on motor cars (including station wagons and racing cars)	RVC 40 or CTH
		4012.12	--Of a kind used on buses or lorries	RVC 40 or CTH
		4012.13	--Of a kind used on aircraft	RVC 40 or CTH
		4012.19	--Other	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		4012.20	-Used pneumatic tyres	RVC 40 or CTH
		4012.90	-Other	RVC 40 or CTH
	<b>40.13</b>		<b>Inner tubes, of rubber.</b>	
		4013.10	-Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	RVC 40 or CTH
		4013.20	-Of a kind used on bicycles	RVC 40 or CTH
		4013.90	-Other	RVC 40 or CTH
	<b>40.14</b>		<b>Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.</b>	
		4014.10	-Sheath contraceptives	RVC 40 or CTH
		4014.90	-Other	RVC 40 or CTH
	<b>40.15</b>		<b>Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.</b>	
		<b>4015.1</b>	<b>-Gloves, mittens and mitts :</b>	
		4015.11	--Surgical	RVC 40 or CTH
		4015.19	--Other	RVC 40 or CTH
		4015.90	-Other	RVC 40 or CTH
	<b>40.16</b>		<b>Other articles of vulcanised rubber other than hard rubber.</b>	
		4016.10	-Of cellular rubber	RVC 40 or CTH
		<b>4016.9</b>	<b>-Other :</b>	
		4016.91	--Floor coverings and mats	RVC 40 or CTH
		4016.92	--Erasers	RVC 40 or CTH
		4016.93	--Gaskets, washers and other seals	RVC 40 or CTH
		4016.94	--Boat or dock fenders, whether or not inflatable	RVC 40 or CTH
		4016.95	--Other inflatable articles	RVC 40 or CTH
		4016.99	--Other	RVC 40 or CTH
	<b>40.17</b>		<b>Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.</b>	
		4017.00	-Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
<b>SECTION - 129 - RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)</b>				
41			<b>Raw hides and skins (other than furskins) and leather</b>	
	41.01		<b>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.</b>	
		4101.20	-Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	RVC 40 or CTH
		4101.50	-Whole hides and skins, of a weight exceeding 16 kg	RVC 40 or CTH
		4101.90	-Other, including butts, bends and bellies	RVC 40 or CTH
	41.02		<b>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.</b>	
		4102.10	-With wool on	RVC 40 or CTH
		4102.2	<b>-Without wool on :</b>	
		4102.21	--Pickled	RVC 40 or CTH
		4102.29	--Other	RVC 40 or CTH
	41.03		<b>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.</b>	
		4103.20	-Of reptiles	RVC 40 or CTH
		4103.30	-Of swine	RVC 40 or CTH
		4103.90	-Other	RVC 40 or CTH
	41.04		<b>Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.</b>	
		4104.1	<b>-In the wet state (including wet-blue) :</b>	
		4104.11	--Full grains, unsplit; grain splits	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		4104.19	--Other	RVC 40 or CTH
		<b>4104.4</b>	<b>-In the dry state (crust) :</b>	
		4104.41	--Full grains, unsplit; grain splits	RVC 40 or CTH
		4104.49	--Other	RVC 40 or CTH
	<b>41.05</b>		<b>Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.</b>	
		4105.10	-In the wet state (including wet-blue)	RVC 40 or CTH
		4105.30	-In the dry state (crust)	RVC 40 or CTH
	<b>41.06</b>		<b>Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.</b>	
		<b>4106.2</b>	<b>-Of goats or kids :</b>	
		4106.21	--In the wet state (including wet-blue)	RVC 40 or CTH
		4106.22	--In the dry state (crust)	RVC 40 or CTH
		<b>4106.3</b>	<b>-Of swine :</b>	
		4106.31	--In the wet state (including wet-blue)	RVC 40 or CTH
		4106.32	--In the dry state (crust)	RVC 40 or CTH
		4106.40	-Of reptiles	RVC 40 or CTH
		<b>4106.9</b>	<b>-Other :</b>	
		4106.91	--In the wet state (including wet-blue)	RVC 40 or CTH
		4106.92	--In the dry state (crust)	RVC 40 or CTH
	<b>41.07</b>		<b>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 41.14.</b>	
		<b>4107.1</b>	<b>-Whole hides and skins :</b>	
		4107.11	--Full grains, unsplit	RVC 40 or CTH
		4107.12	--Grain splits	RVC 40 or CTH
		4107.19	--Other	RVC 40 or CTH
		<b>4107.9</b>	<b>-Other, including sides :</b>	
		4107.91	--Full grains, unsplit	RVC 40 or CTH
		4107.92	--Grain splits	RVC 40 or CTH
		4107.99	--Other	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	41.12		<b>Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.</b>	
		4112.00	-Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	RVC 40 or CTH
	41.13		<b>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 41.14.</b>	
		4113.10	-Of goats or kids	RVC 40 or CTH
		4113.20	-Of swine	RVC 40 or CTH
		4113.30	-Of reptiles	RVC 40 or CTH
		4113.90	-Other	RVC 40 or CTH
	41.14		<b>Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.</b>	
		4114.10	-Chamois (including combination chamois) leather	RVC 40 or CTH
		4114.20	-Patent leather and patent laminated leather; metallised leather	RVC 40 or CTH
	41.15		<b>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.</b>	
		4115.10	-Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	RVC 40 or CTH
		4115.20	-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
42			<b>Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)</b>	
	42.01		<b>Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.</b>	
		4201.00	-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

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	42.02		<b>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.</b>	
		<b>4202.1</b>	<b>-Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers :</b>	
		4202.11	--With outer surface of leather or of composition leather	RVC 40 or CTH
		4202.12	--With outer surface of plastics or of textile materials	RVC 40 or CTH
		4202.19	--Other	RVC 40 or CTH
		<b>4202.2</b>	<b>-Handbags, whether or not with shoulder strap, including those without handle :</b>	
		4202.21	--With outer surface of leather or of composition leather	RVC 40 or CTH
		4202.22	--With outer surface of sheeting of plastics or of textile materials	RVC 40 or CTH
		4202.29	--Other	RVC 40 or CTH
		<b>4202.3</b>	<b>-Articles of a kind normally carried in the pocket or in the handbag :</b>	
		4202.31	--With outer surface of leather or of composition leather	RVC 40 or CTH
		4202.32	--With outer surface of sheeting of plastics or of textile materials	RVC 40 or CTH
		4202.39	--Other	RVC 40 or CTH
		<b>4202.9</b>	<b>-Other :</b>	
		4202.91	--With outer surface of leather or of composition leather	RVC 40 or CTH
		4202.92	--With outer surface of sheeting of plastics or of textile materials	RVC 40 or CTH
		4202.99	--Other	RVC 40 or CTH
	<b>42.03</b>		<b>Articles of apparel and clothing accessories, of leather or of composition leather.</b>	
		4203.10	-Articles of apparel	RVC 40 or CTH
		<b>4203.2</b>	<b>-Gloves, mittens and mitts :</b>	
		4203.21	--Specially designed for use in sports	CC

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		4203.29	--Other	RVC 40 or CTH
		4203.30	-Belts and bandoliers	RVC 40 or CTH
		4203.40	-Other clothing accessories	RVC 40 or CTH
	<b>42.05</b>		<b>Other articles of leather or of composition leather.</b>	
		4205.00	-Other articles of leather or of composition leather.	RVC 40 or CTH
	<b>42.06</b>		<b>Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.</b>	
		4206.00	-Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	RVC 40 or CTH
<b>43</b>			<b>Furskins and artificial fur; manufactures thereof</b>	
	<b>43.01</b>		<b>Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.</b>	
		4301.10	-Of mink, whole, with or without head, tail or paws	RVC 40 or CTH
		4301.30	-Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	RVC 40 or CTH
		4301.60	-Of fox, whole, with or without head, tail or paws	RVC 40 or CTH
		4301.80	-Other furskins, whole, with or without head, tail or paws	RVC 40 or CTH
		4301.90	-Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	RVC 40 or CTH
	<b>43.02</b>		<b>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 43.03.</b>	
		<b>4302.1</b>	<b>-Whole skins, with or without head, tail or paws, not assembled :</b>	
		4302.11	--Of mink	RVC 40 or CTH
		4302.19	--Other	RVC 40 or CTH
		4302.20	-Heads, tails, paws and other pieces or cuttings, not assembled	RVC 40 or CTH
		4302.30	-Whole skins and pieces or cuttings thereof, assembled	RVC 40 or CTH
	<b>43.03</b>		<b>Articles of apparel, clothing accessories and other articles of furskin.</b>	
		4303.10	-Articles of apparel and clothing accessories	RVC 40 or CTH
		4303.90	-Other	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	<b>43.04</b>		<b>Artificial fur and articles thereof.</b>	
		4304.00	-Artificial fur and articles thereof.	RVC 40 or CTH
<b>SECTION - 134 - WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARD AND WICKER-WORK</b>				
<b>44</b>			<b>Wood and articles of wood; wood charcoal</b>	
	<b>44.01</b>		<b>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.</b>	
		<b>4401.1</b>	<b>-Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms :</b>	
		4401.11	--Coniferous	RVC 40 or CTH
		4401.12	--Non-coniferous	RVC 40 or CTH
		<b>4401.2</b>	<b>-Wood in chips or particles :</b>	
		4401.21	--Coniferous	RVC 40 or CTH
		4401.22	--Non-coniferous	RVC 40 or CTH
		<b>4401.3</b>	<b>-Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms :</b>	
		4401.31	--Wood pellets	RVC 40 or CTH
		4401.39	--Other	RVC 40 or CTH
		4401.40	-Sawdust and wood waste and scrap, not agglomerated	RVC 40 or CTH
	<b>44.02</b>		<b>Wood charcoal (including shell or nut charcoal), whether or not agglomerated.</b>	
		4402.10	-Of bamboo	RVC 40 or CTH
		4402.90	-Other	RVC 40 or CTH
	<b>44.03</b>		<b>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.</b>	
		<b>4403.1</b>	<b>-Treated with paint, stains, creosote or other preservatives :</b>	
		4403.11	--Coniferous	RVC 40 or CTH
		4403.12	--Non-coniferous	RVC 40 or CTH
		<b>4403.2</b>	<b>-Other, coniferous :</b>	
		4403.21	--Of pine ( <i>Pinus spp.</i> ), of which any cross-sectional dimension is 15 cm or more	RVC 40 or CTH
		4403.22	--Of pine ( <i>Pinus spp.</i> ), other	RVC 40 or CTH



Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		4403.23	--Of fir ( <i>Abies spp.</i> ) and spruce ( <i>Picea spp.</i> ), of which any cross-sectional dimension is 15 cm or more	RVC 40 or CTH
		4403.24	--Of fir ( <i>Abies spp.</i> ) and spruce ( <i>Picea spp.</i> ), other	RVC 40 or CTH
		4403.25	--Other, of which any cross-sectional dimension is 15 cm or more	RVC 40 or CTH
		4403.26	--Other	RVC 40 or CTH
		<b>4403.4</b>	<b>-Other, of tropical wood :</b>	
		4403.41	--Dark Red Meranti, Light Red Meranti and Meranti Bakau	RVC 40 or CTH
		4403.49	--Other	RVC 40 or CTH
		<b>4403.9</b>	<b>-Other :</b>	
		4403.91	--Of oak ( <i>Quercus spp.</i> )	RVC 40 or CTH
		4403.93	--Of beech ( <i>Fagus spp.</i> ), of which any cross-sectional dimension is 15 cm or more	RVC 40 or CTH
		4403.94	--Of beech ( <i>Fagus spp.</i> ), other	RVC 40 or CTH
		4403.95	--Of birch ( <i>Betula spp.</i> ), of which any cross-sectional dimension is 15 cm or more	RVC 40 or CTH
		4403.96	--Of birch ( <i>Betula spp.</i> ), other	RVC 40 or CTH
		4403.97	--Of poplar and aspen ( <i>Populus spp.</i> )	RVC 40 or CTH
		4403.98	--Of eucalyptus ( <i>Eucalyptus spp.</i> )	RVC 40 or CTH
		4403.99	--Other	RVC 40 or CTH
	<b>44.04</b>		<b>Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.</b>	
		4404.10	-Coniferous	RVC 40 or CTH
		4404.20	-Non-coniferous	RVC 40 or CTH
	<b>44.05</b>		<b>Wood wool; wood flour.</b>	
		4405.00	-Wood wool; wood flour.	RVC 40 or CTH
	<b>44.06</b>		<b>Railway or tramway sleepers (cross-ties) of wood.</b>	
		<b>4406.1</b>	<b>-Not impregnated :</b>	
		4406.11	--Coniferous	RVC 40 or CTH
		4406.12	--Non-coniferous	RVC 40 or CTH
		<b>4406.9</b>	<b>-Other :</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		4406.91	--Coniferous	RVC 40 or CTH
		4406.92	--Non-coniferous	RVC 40 or CTH
	<b>44.07</b>		<b>Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.</b>	
		<b>4407.1</b>	<b>-Coniferous :</b>	
		4407.11	--Of pine ( <i>Pinus spp.</i> )	RVC 40 or CTH
		4407.12	--Of fir ( <i>Abies spp.</i> ) and spruce ( <i>Picea spp.</i> )	RVC 40 or CTH
		4407.19	--Other	RVC 40 or CTH
		<b>4407.2</b>	<b>-Of tropical wood :</b>	
		4407.21	--Mahogany ( <i>Swietenia spp.</i> )	RVC 40 or CTH
		4407.22	--Virola, Imbuia and Balsa	RVC 40 or CTH
		4407.25	--Dark Red Meranti, Light Red Meranti and Meranti Bakau	RVC 40 or CTH
		4407.26	--White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	RVC 40 or CTH
		4407.27	--Sapelli	RVC 40 or CTH
		4407.28	--Iroko	RVC 40 or CTH
		4407.29	--Other	RVC 40 or CTH
		<b>4407.9</b>	<b>-Other :</b>	
		4407.91	--Of oak ( <i>Quercus spp.</i> )	RVC 40 or CTH
		4407.92	--Of beech ( <i>Fagus spp.</i> )	RVC 40 or CTH
		4407.93	--Of maple ( <i>Acer spp.</i> )	RVC 40 or CTH
		4407.94	--Of cherry ( <i>Prunus spp.</i> )	RVC 40 or CTH
		4407.95	--Of ash ( <i>Fraxinus spp.</i> )	RVC 40 or CTH
		4407.96	--Of birch ( <i>Betula spp.</i> )	RVC 40 or CTH
		4407.97	--Of poplar and aspen ( <i>Populus spp.</i> )	RVC 40 or CTH
		4407.99	--Other	RVC 40 or CTH
	<b>44.08</b>		<b>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.</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		4408.10	-Coniferous	RVC 40 or CTH
		<b>4408.3</b>	<b>-Of tropical wood :</b>	
		4408.31	--Dark Red Meranti, Light Red Meranti and Meranti Bakau	RVC 40 or CTH
		4408.39	--Other	RVC 40 or CTH
		4408.90	-Other	RVC 40 or CTH
	<b>44.09</b>		<b>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.</b>	
		4409.10	-Coniferous	RVC 40 or CTH
		<b>4409.2</b>	<b>-Non-coniferous :</b>	
		4409.21	--Of bamboo	RVC 40 or CTH
		4409.22	--Of tropical wood	RVC 40 or CTH
		4409.29	--Other	RVC 40 or CTH
	<b>44.10</b>		<b>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.</b>	
		<b>4410.1</b>	<b>-Of wood :</b>	
		4410.11	--Particle board	RVC 40 or CTH
		4410.12	--Oriented strand board (OSB)	RVC 40 or CTH
		4410.19	--Other	RVC 40 or CTH
		4410.90	-Other	RVC 40 or CTH
	<b>44.11</b>		<b>Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.</b>	
		<b>4411.1</b>	<b>-Medium density fibreboard (MDF) :</b>	
		4411.12	--Of a thickness not exceeding 5 mm	RVC 40 or CTH
		4411.13	--Of a thickness exceeding 5 mm but not exceeding 9 mm	RVC 40 or CTH
		4411.14	--Of a thickness exceeding 9 mm	RVC 40 or CTH
		<b>4411.9</b>	<b>-Other :</b>	
		4411.92	--Of a density exceeding 0.8g/cm <sup>3</sup>	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		4411.93	--Of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup>	RVC 40 or CTH
		4411.94	--Of a density not exceeding 0.5 g/cm <sup>3</sup>	RVC 40 or CTH
	<b>44.12</b>		<b>Plywood, veneered panels and similar laminated wood.</b>	
		4412.10	-Of bamboo	RVC 40 or CTH
		<b>4412.3</b>	<b>-Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness :</b>	
		4412.31	--With at least one outer ply of tropical wood	RVC 40 or CTH
		4412.33	--Other, with at least one outer ply of non-coniferous wood of the species alder ( <i>Alnus spp.</i> ), ash ( <i>Fraxinus spp.</i> ), beech ( <i>Fagus spp.</i> ), birch ( <i>Betula spp.</i> ), cherry ( <i>Prunus spp.</i> ), chestnut ( <i>Castanea spp.</i> ), elm ( <i>Ulmus spp.</i> ), eucalyptus ( <i>eucalyptus spp.</i> ), hickory ( <i>Carya spp.</i> ), horse chestnut ( <i>Aesculus spp.</i> ), lime ( <i>Tilia spp.</i> ), maple ( <i>Acer spp.</i> ), oak ( <i>Quercus spp.</i> ), plane tree ( <i>Platanus spp.</i> ), poplar and aspen ( <i>Populus spp.</i> ), robinia ( <i>robinia spp.</i> ), tulipwood ( <i>Liriodendron spp.</i> ) or walnut ( <i>Juglans spp.</i> )	RVC 40 or CTH
		4412.34	--Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33	RVC 40 or CTH
		4412.39	--Other, with both outer plies of coniferous wood	RVC 40 or CTH
		<b>4412.9</b>	<b>-Other :</b>	
		4412.94	--Blockboard, laminboard and battenboard	RVC 40 or CTH
		4412.99	--Other	RVC 40 or CTH
	<b>44.13</b>		<b>Densified wood, in blocks, plates, strips or profile shapes.</b>	
		4413.00	-Densified wood, in blocks, plates, strips or profile shapes.	RVC 40 or CTH
	<b>44.14</b>		<b>Wooden frames for paintings, photographs, mirrors or similar objects.</b>	
		4414.00	-Wooden frames for paintings, photographs, mirrors or similar objects.	RVC 40 or CTH
	<b>44.15</b>		<b>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.</b>	
		4415.10	-Cases, boxes, crates, drums and similar packings; cable-drums	RVC 40 or CTH
		4415.20	-Pallets, box pallets and other load boards; pallet collars	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	<b>44.16</b>		<b>Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.</b>	
		4416.00	-Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	RVC 40 or CTH
	<b>44.17</b>		<b>Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.</b>	
		4417.00	-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
	<b>44.18</b>		<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.</b>	
		4418.10	-Windows, French-windows and their frames	RVC 40 or CTH
		4418.20	-Doors and their frames and thresholds	RVC 40 or CTH
		4418.40	-Shuttering for concrete constructional work	RVC 40 or CTH
		4418.50	-Shingles and shakes	RVC 40 or CTH
		4418.60	-Posts and beams	RVC 40 or CTH
		<b>4418.7</b>	<b>--Assembled flooring panels :</b>	
		4418.73	--Of bamboo or with at least the top layer (wear layer) of bamboo	RVC 40 or CTH
		4418.74	--Other, for mosaic floors	RVC 40 or CTH
		4418.75	--Other, multilayer	RVC 40 or CTH
		4418.79	--Other	RVC 40 or CTH
		<b>4418.9</b>	<b>--Other :</b>	
		4418.91	--Of bamboo	RVC 40 or CTH
		4418.99	--Other	RVC 40 or CTH
	<b>44.19</b>		<b>Tableware and kitchenware, of wood.</b>	
		<b>4419.1</b>	<b>--Of bamboo :</b>	
		4419.11	--Bread boards, chopping boards and similar boards	RVC 40 or CTH
		4419.12	--Chopsticks	RVC 40 or CTH
		4419.19	--Other	RVC 40 or CTH
		4419.90	-Other	RVC 40 or CTH
	<b>44.20</b>		<b>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.</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		4420.10	-Statuettes and other ornaments, of wood	RVC 40 or CTH
		4420.90	-Other	RVC 40 or CTH
	<b>44.21</b>		<b>Other articles of wood.</b>	
		4421.10	-Clothes hangers	RVC 40 or CTH
		<b>4421.9</b>	<b>-Other :</b>	
		4421.91	--Of bamboo :	RVC 40 or CTH
		4421.99	--Other	RVC 40 or CTH
<b>45</b>			<b>Cork and articles of cork</b>	
	<b>45.01</b>		<b>Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.</b>	
		4501.10	-Natural cork, raw or simply prepared	RVC 40 or CTH
		4501.90	-Other	RVC 40 or CTH
	<b>45.02</b>		<b>Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).</b>	
		4502.00	-Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	RVC 40 or CTH
	<b>45.03</b>		<b>Articles of natural cork.</b>	
		4503.10	-Corks and stoppers	RVC 40 or CTH
		4503.90	-Other	RVC 40 or CTH
	<b>45.04</b>		<b>Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.</b>	
		4504.10	-Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	RVC 40 or CTH
		4504.90	-Other	RVC 40 or CTH
<b>46</b>			<b>Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork</b>	
	<b>46.01</b>		<b>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).</b>	
		<b>4601.2</b>	<b>-Mats, matting and screens of vegetable materials :</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		4601.21	--Of bamboo	RVC 40 or CTH
		4601.22	--Of rattan	RVC 40 or CTH
		4601.29	--Other	RVC 40 or CTH
		<b>4601.9</b>	<b>-Other :</b>	
		4601.92	--Of bamboo	RVC 40 or CTH
		4601.93	--Of rattan	RVC 40 or CTH
		4601.94	--Of other vegetable materials	RVC 40 or CTH
		4601.99	--Other	RVC 40 or CTH
	<b>46.02</b>		<b>Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.</b>	
		<b>4602.1</b>	<b>-Of vegetable materials :</b>	
		4602.11	--Of bamboo	RVC 40 or CTH
		4602.12	--Of rattan	RVC 40 or CTH
		4602.19	--Other	RVC 40 or CTH
		4602.90	-Other	RVC 40 or CTH
<b>SECTION - 141 - PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF</b>				
<b>47</b>			<b>Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard</b>	
	<b>47.01</b>		<b>Mechanical wood pulp.</b>	
		4701.00	-Mechanical wood pulp.	RVC 40 or CTH
	<b>47.02</b>		<b>Chemical wood pulp, dissolving grades.</b>	
		4702.00	-Chemical wood pulp, dissolving grades.	RVC 40 or CTH
	<b>47.03</b>		<b>Chemical wood pulp, soda or sulphate, other than dissolving grades.</b>	
		<b>4703.1</b>	<b>-Unbleached :</b>	
		4703.11	--Coniferous	RVC 40 or CTH
		4703.19	--Non-coniferous	RVC 40 or CTH
		<b>4703.2</b>	<b>-Semi-bleached or bleached :</b>	
		4703.21	--Coniferous	RVC 40 or CTH
		4703.29	--Non-coniferous	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	<b>47.04</b>		<b>Chemical wood pulp, sulphite, other than dissolving grades.</b>	
		<b>4704.1</b>	<b>-Unbleached :</b>	
		4704.11	--Coniferous	RVC 40 or CTH
		4704.19	--Non-coniferous	RVC 40 or CTH
		<b>4704.2</b>	<b>-Semi-bleached or bleached :</b>	
		4704.21	--Coniferous	RVC 40 or CTH
		4704.29	--Non-coniferous	RVC 40 or CTH
	<b>47.05</b>		<b>Wood pulp obtained by a combination of mechanical and chemical pulping processes.</b>	
		4705.00	-Wood pulp obtained by a combination of mechanical and chemical pulping processes.	RVC 40 or CTH
	<b>47.06</b>		<b>Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.</b>	
		4706.10	-Cotton linters pulp	RVC 40 or CTH
		4706.20	-Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	RVC 40 or CTH
		4706.30	-Other, of bamboo	RVC 40 or CTH
		<b>4706.9</b>	<b>-Other :</b>	
		4706.91	--Mechanical	RVC 40 or CTH
		4706.92	--Chemical	RVC 40 or CTH
		4706.93	--Obtained by a combination of mechanical and chemical processes	RVC 40 or CTH
	<b>47.07</b>		<b>Recovered (waste and scrap) paper or paperboard.</b>	
		4707.10	-Unbleached kraft paper or paperboard or corrugated paper or paperboard	RVC 40 or CTH
		4707.20	-Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	RVC 40 or CTH
		4707.30	-Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	RVC 40 or CTH
		4707.90	-Other, including unsorted waste and scrap	RVC 40 or CTH
<b>48</b>			<b>Paper and paperboard; articles of paper pulp, of paper or of paperboard</b>	
	<b>48.01</b>		<b>Newsprint, in rolls or sheets.</b>	
		4801.00	-Newsprint, in rolls or sheets.	RVC 40 or CTH
	<b>48.02</b>		<b>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</b>	



Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
			<b>any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.</b>	
		4802.10	-Hand-made paper and paperboard	RVC 40 or CTH
		4802.20	-Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	RVC 40 or CTH
		4802.40	-Wallpaper base	RVC 40 or CTH
		<b>4802.5</b>	<b>-Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres :</b>	
		4802.54	--Weighing less than 40 g/m <sup>2</sup>	RVC 40 or CTH
		4802.55	--Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in rolls	RVC 40 or CTH
		4802.56	--Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	RVC 40 or CTH
		4802.57	--Other, weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup>	RVC 40 or CTH
		4802.58	--Weighing more than 150 g/m <sup>2</sup>	RVC 40 or CTH
		<b>4802.6</b>	<b>-Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :</b>	
		4802.61	--In rolls	RVC 40 or CTH
		4802.62	--In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	RVC 40 or CTH
		4802.69	--Other	RVC 40 or CTH
	<b>48.03</b>		<b>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.</b>	
		4803.00	-Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	<b>48.04</b>		<b>Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.</b>	
		<b>4804.1</b>	<b>-Kraftliner :</b>	
		4804.11	--Unbleached	RVC 40 or CTH
		4804.19	--Other	RVC 40 or CTH
		<b>4804.2</b>	<b>-Sack kraft paper :</b>	
		4804.21	--Unbleached	RVC 40 or CTH
		4804.29	--Other	RVC 40 or CTH
		<b>4804.3</b>	<b>-Other kraft paper and paperboard weighing 150 g/m<sup>2</sup> or less :</b>	
		4804.31	--Unbleached	RVC 40 or CTH
		4804.39	--Other	RVC 40 or CTH
		<b>4804.4</b>	<b>-Other kraft paper and paperboard weighing more than 150 g/m<sup>2</sup> but less than 225 g/m<sup>2</sup> :</b>	
		4804.41	--Unbleached	RVC 40 or CTH
		4804.42	--Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process	RVC 40 or CTH
		4804.49	--Other	RVC 40 or CTH
		<b>4804.5</b>	<b>-Other kraft paper and paperboard weighing 225 g/m<sup>2</sup> or more :</b>	
		4804.51	--Unbleached	RVC 40 or CTH
		4804.52	--Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood obtained by a chemical process	RVC 40 or CTH
		4804.59	--Other	RVC 40 or CTH
	<b>48.05</b>		<b>Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.</b>	
		<b>4805.1</b>	<b>-Fluting paper :</b>	
		4805.11	--Semi-chemical fluting paper	RVC 40 or CTH
		4805.12	--Straw fluting paper	RVC 40 or CTH
		4805.19	--Other	RVC 40 or CTH
		<b>4805.2</b>	<b>-Testliner (recycled liner board) :</b>	
		4805.24	--Weighing 150 g/m <sup>2</sup> or less	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		4805.25	--Weighing more than 150 g/m <sup>2</sup>	RVC 40 or CTH
		4805.30	-Sulphite wrapping paper	RVC 40 or CTH
		4805.40	-Filter paper and paperboard	RVC 40 or CTH
		4805.50	-Felt paper and paperboard	RVC 40 or CTH
		<b>4805.9</b>	<b>-Other :</b>	
		4805.91	--Weighing 150 g/m <sup>2</sup> or less	RVC 40 or CTH
		4805.92	--Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>	RVC 40 or CTH
		4805.93	--Weighing 225 g/m <sup>2</sup> or more	RVC 40 or CTH
	<b>48.06</b>		<b>Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.</b>	
		4806.10	-Vegetable parchment	RVC 40 or CTH
		4806.20	-Greaseproof papers	RVC 40 or CTH
		4806.30	-Tracing papers	RVC 40 or CTH
		4806.40	-Glassine and other glazed transparent or translucent papers	RVC 40 or CTH
	<b>48.07</b>		<b>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.</b>	
		4807.00	-Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	RVC 40 or CTH
	<b>48.08</b>		<b>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 48.03.</b>	
		4808.10	-Corrugated paper and paperboard, whether or not perforated	RVC 40 or CTH
		4808.40	-Kraft paper, creped or crinkled, whether or not embossed or perforated	RVC 40 or CTH
		4808.90	-Other	RVC 40 or CTH
	<b>48.09</b>		<b>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.</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		4809.20	-Self-copy paper	RVC 40 or CTH
		4809.90	-Other	RVC 40 or CTH
	<b>48.10</b>		<b>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.</b>	
		<b>4810.1</b>	<b>-Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres :</b>	
		4810.13	--In rolls	RVC 40 or CTH
		4810.14	--In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	RVC 40 or CTH
		4810.19	--Other	RVC 40 or CTH
		<b>4810.2</b>	<b>-Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :</b>	
		4810.22	--Light-weight coated paper	RVC 40 or CTH
		4810.29	--Other	RVC 40 or CTH
		<b>4810.3</b>	<b>-Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :</b>	
		4810.31	--Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m <sup>2</sup> or less	RVC 40 or CTH
		4810.32	--Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m <sup>2</sup>	RVC 40 or CTH
		4810.39	--Other	RVC 40 or CTH
		<b>4810.9</b>	<b>-Other paper and paperboard :</b>	
		4810.92	--Multi-ply	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		4810.99	--Other	RVC 40 or CTH
	<b>48.11</b>		<b>Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.</b>	
		4811.10	-Tarred, bituminised or asphalted paper and paperboard	RVC 40 or CTH
		<b>4811.4</b>	<b>-Gummed or adhesive paper and paperboard :</b>	
		4811.41	--Self-adhesive	RVC 40 or CTH
		4811.49	--Other	RVC 40 or CTH
		<b>4811.5</b>	<b>-Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) :</b>	
		4811.51	--Bleached, weighing more than 150 g/m <sup>2</sup>	RVC 40 or CTH
		4811.59	--Other	RVC 40 or CTH
		4811.60	-Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	RVC 40 or CTH
		4811.90	-Other paper, paperboard, cellulose wadding and webs of cellulose fibres	RVC 40 or CTH
	<b>48.12</b>		<b>Filter blocks, slabs and plates, of paper pulp.</b>	
		4812.00	-Filter blocks, slabs and plates, of paper pulp.	RVC 40 or CTH
	<b>48.13</b>		<b>Cigarette paper, whether or not cut to size or in the form of booklets or tubes.</b>	
		4813.10	-In the form of booklets or tubes	RVC 40 or CTH
		4813.20	-In rolls of a width not exceeding 5 cm	RVC 40 or CTH
		4813.90	-Other	RVC 40 or CTH
	<b>48.14</b>		<b>Wallpaper and similar wall coverings; window transparencies of paper.</b>	
		4814.20	-Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	RVC 40 or CTH
		4814.90	-Other	RVC 40 or CTH
	<b>48.16</b>		<b>Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
			<b>and offset plates, of paper, whether or not put up in boxes.</b>	
		4816.20	-Self-copy paper	RVC 40 or CTH
		4816.90	-Other	RVC 40 or CTH
	<b>48.17</b>		<b>Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.</b>	
		4817.10	-Envelopes	RVC 40 or CTH
		4817.20	-Letter cards, plain postcards and correspondence cards	RVC 40 or CTH
		4817.30	-Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	RVC 40 or CTH
	<b>48.18</b>		<b>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, 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.</b>	
		4818.10	-Toilet paper	RVC 40 or CTH
		4818.20	-Handkerchiefs, cleansing or facial tissues and towels	RVC 40 or CTH
		4818.30	-Tablecloths and serviettes	RVC 40 or CTH
		4818.50	-Articles of apparel and clothing accessories	RVC 40 or CTH
		4818.90	-Other	RVC 40 or CTH
	<b>48.19</b>		<b>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.</b>	
		4819.10	-Cartons, boxes and cases, of corrugated paper or paperboard	RVC 40 or CTH
		4819.20	-Folding cartons, boxes and cases, of non-corrugated paper or paperboard	RVC 40 or CTH
		4819.30	-Sacks and bags, having a base of a width of 40 cm or more	RVC 40 or CTH
		4819.40	-Other sacks and bags, including cones	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		4819.50	-Other packing containers, including record sleeves	RVC 40 or CTH
		4819.60	-Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	RVC 40 or CTH
	<b>48.20</b>		<b>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.</b>	
		4820.10	-Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	RVC 40 or CTH
		4820.20	-Exercise books	RVC 40 or CTH
		4820.30	-Binders (other than book covers), folders and file covers	RVC 40 or CTH
		4820.40	-Manifold business forms and interleaved carbon sets	RVC 40 or CTH
		4820.50	-Albums for samples or for collections	RVC 40 or CTH
		4820.90	-Other	RVC 40 or CTH
	<b>48.21</b>		<b>Paper or paperboard labels of all kinds, whether or not printed.</b>	
		4821.10	-Printed	RVC 40 or CTH
		4821.90	-Other	RVC 40 or CTH
	<b>48.22</b>		<b>Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).</b>	
		4822.10	-Of a kind used for winding textile yarn	RVC 40 or CTH
		4822.90	-Other	RVC 40 or CTH
	<b>48.23</b>		<b>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.</b>	
		4823.20	-Filter paper and paperboard	RVC 40 or CTH
		4823.40	-Rolls, sheets and dials, printed for self-recording apparatus	RVC 40 or CTH
		<b>4823.6</b>	<b>-Trays, dishes, plates, cups and the like, of paper or paperboard :</b>	
		4823.61	--Of bamboo	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		4823.69	--Other	RVC 40 or CTH
		4823.70	-Moulded or pressed articles of paper pulp	RVC 40 or CTH
		4823.90	-Other	RVC 40 or CTH
<b>49</b>			<b>Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans</b>	
	<b>49.01</b>		<b>Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.</b>	
		4901.10	-In single sheets, whether or not folded	RVC 40 or CTH
		<b>4901.9</b>	<b>-Other :</b>	
		4901.91	--Dictionaries and encyclopaedias, and serial instalments thereof	RVC 40 or CTH
		4901.99	--Other	RVC 40 or CTH
	<b>49.02</b>		<b>Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.</b>	
		4902.10	-Appearing at least four times a week	RVC 40 or CTH
		4902.90	-Other	RVC 40 or CTH
	<b>49.03</b>		<b>Children's picture, drawing or colouring books.</b>	
		4903.00	-Children's picture, drawing or colouring books.	RVC 40 or CTH
	<b>49.04</b>		<b>Music, printed or in manuscript, whether or not bound or illustrated.</b>	
		4904.00	-Music, printed or in manuscript, whether or not bound or illustrated.	RVC 40 or CTH
	<b>49.05</b>		<b>Maps and hydrographic or similar charts of all kinds including atlases, wall maps, topographical plans and globes, printed.</b>	
		4905.10	-Globes	RVC 40 or CTH
		<b>4905.9</b>	<b>-Other :</b>	
		4905.91	--In book form	RVC 40 or CTH
		4905.99	--Other	RVC 40 or CTH
	<b>49.06</b>		<b>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.</b>	
		4906.00	-Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being	RVC 40 or CTH



Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
			originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	
	<b>49.07</b>		<b>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.</b>	
		4907.00	-Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.	RVC 40 or CTH
	<b>49.08</b>		<b>Transfers (decalcomanias).</b>	
		4908.10	-Transfers (decalcomanias), vitrifiable	RVC 40 or CTH
		4908.90	-Other	RVC 40 or CTH
	<b>49.09</b>		<b>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.</b>	
		4909.00	-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
	<b>49.10</b>		<b>Calendars of any kind, printed, including calendar blocks.</b>	
		4910.00	-Calendars of any kind, printed, including calendar blocks.	RVC 40 or CTH
	<b>49.11</b>		<b>Other printed matter, including printed pictures and photographs.</b>	
		4911.10	-Trade advertising material, commercial catalogues and the like	RVC 40 or CTH
		<b>4911.9</b>	<b>-Other :</b>	
		4911.91	--Pictures, designs and photographs	RVC 40 or CTH
		4911.99	--Other	RVC 40 or CTH
<b>SECTION - 151 - TEXTILES AND TEXTILE ARTICLES</b>				
<b>50</b>			<b>Silk</b>	
	<b>50.01</b>		<b>Silk-worm cocoons suitable for reeling.</b>	
		5001.00	-Silk-worm cocoons suitable for reeling.	RVC 40 or CC
	<b>50.02</b>		<b>Raw silk (not thrown).</b>	
		5002.00	-Raw silk (not thrown).	RVC 40 or CC
	<b>50.03</b>		<b>Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		5003.00	-Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	RVC 40 or CC
	<b>50.04</b>		<b>Silk yarn (other than yarn spun from silk waste) not put up for retail sale.</b>	
		5004.00	-Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	RVC 40 or CTH
	<b>50.05</b>		<b>Yarn spun from silk waste, not put up for retail sale.</b>	
		5005.00	-Yarn spun from silk waste, not put up for retail sale.	RVC 40 or CTH
	<b>50.06</b>		<b>Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.</b>	
		5006.00	-Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	RVC 40; or CTH, except from headings 50.04 through 50.05
	<b>50.07</b>		<b>Woven fabrics of silk or of silk waste.</b>	
		5007.10	-Fabrics of noil silk	RVC 40; or CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations
		5007.20	-Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	RVC 40; or CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations
		5007.90	-Other fabrics	RVC 40; or CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations
<b>51</b>			<b>Wool, fine or coarse animal hair; horsehair yarn and woven fabric</b>	
	<b>51.01</b>		<b>Wool, not carded or combed.</b>	
		<b>5101.1</b>	<b>-Greasy, including fleece-washed wool :</b>	
		5101.11	--Shorn wool	RVC 40 or CC
		5101.19	--Other	RVC 40 or CC
		<b>5101.2</b>	<b>-Degreased, not carbonised :</b>	
		5101.21	--Shorn wool	RVC 40 or CC
		5101.29	--Other	RVC 40 or CC

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		5101.30	-Carbonised	RVC 40 or CC
	<b>51.02</b>		<b>Fine or coarse animal hair, not carded or combed.</b>	
		<b>5102.1</b>	<b>-Fine animal hair :</b>	
		5102.11	--Of Kashmir (cashmere) goats	RVC 40 or CC
		5102.19	--Other	RVC 40 or CC
		5102.20	-Coarse animal hair	RVC 40 or CC
	<b>51.03</b>		<b>Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.</b>	
		5103.10	-Noils of wool or of fine animal hair	RVC 40 or CC
		5103.20	-Other waste of wool or of fine animal hair	RVC 40 or CC
		5103.30	-Waste of coarse animal hair	RVC 40 or CC
	<b>51.04</b>		<b>Garnetted stock of wool or of fine or coarse animal hair.</b>	
		5104.00	-Garnetted stock of wool or of fine or coarse animal hair.	RVC 40 or CC
	<b>51.05</b>		<b>Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).</b>	
		5105.10	-Carded wool	RVC 40 or CC
		<b>5105.2</b>	<b>-Wool tops and other combed wool :</b>	
		5105.21	--Combed wool in fragments	RVC 40 or CC
		5105.29	--Other	RVC 40 or CC
		<b>5105.3</b>	<b>-Fine animal hair, carded or combed :</b>	
		5105.31	--Of Kashmir (cashmere) goats	RVC 40 or CC
		5105.39	--Other	RVC 40 or CC
		5105.40	-Coarse animal hair, carded or combed	RVC 40 or CC
	<b>51.06</b>		<b>Yarn of carded wool, not put up for retail sale.</b>	
		5106.10	-Containing 85 % or more by weight of wool	RVC 40 or CTH
		5106.20	-Containing less than 85 % by weight of wool	RVC 40 or CTH
	<b>51.07</b>		<b>Yarn of combed wool, not put up for retail sale.</b>	
		5107.10	-Containing 85 % or more by weight of wool	RVC 40 or CTH
		5107.20	-Containing less than 85 % by weight of wool	RVC 40 or CTH
	<b>51.08</b>		<b>Yarn of fine animal hair (carded or combed), not put up for retail sale.</b>	
		5108.10	-Carded	RVC 40 or CTH
		5108.20	-Combed	RVC 40 or CTH
	<b>51.09</b>		<b>Yarn of wool or of fine animal hair, put up for retail sale.</b>	
		5109.10	-Containing 85 % or more by weight of wool or of fine animal hair	RVC 40; or CTH, except from headings 51.06 through 51.08

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		5109.90	-Other	RVC 40; or CTH, except from headings 51.06 through 51.08
	<b>51.10</b>		<b>Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.</b>	
		5110.00	-Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	RVC 40 or CTH
	<b>51.11</b>		<b>Woven fabrics of carded wool or of carded fine animal hair.</b>	
		<b>5111.1</b>	<b>-Containing 85 % or more by weight of wool or of fine animal hair :</b>	
		5111.11	--Of a weight not exceeding 300 g/m <sup>2</sup>	RVC 40; or CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations
		5111.19	--Other	RVC 40; or CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations
		5111.20	-Other, mixed mainly or solely with man-made filaments	RVC 40; or CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations
		5111.30	-Other, mixed mainly or solely with man-made staple fibres	RVC 40; or CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations
		5111.90	-Other	RVC 40; or CTH; or

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
				Printing or dyeing accompanied by at least two preparatory or finishing operations
	<b>51.12</b>		<b>Woven fabrics of combed wool or of combed fine animal hair.</b>	
		<b>5112.1</b>	<b>-Containing 85 % or more by weight of wool or of fine animal hair :</b>	
		5112.11	--Of a weight not exceeding 200 g/m <sup>2</sup>	RVC 40; or CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations
		5112.19	--Other	RVC 40; or CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations
		5112.20	-Other, mixed mainly or solely with man-made filaments	RVC 40; or CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations
		5112.30	-Other, mixed mainly or solely with man-made staple fibres	RVC 40; or CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations
		5112.90	-Other	RVC 40; or CTH; or Printing or dyeing accompanied by at least two preparatory or

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
				finishing operations
	<b>51.13</b>		<b>Woven fabrics of coarse animal hair or of horsehair.</b>	
		5113.00	-Woven fabrics of coarse animal hair or of horsehair.	RVC 40; or CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations
<b>52</b>			<b>Cotton</b>	
	<b>52.01</b>		<b>Cotton, not carded or combed.</b>	
		5201.00	-Cotton, not carded or combed.	RVC 40 or CC
	<b>52.02</b>		<b>Cotton waste (including yarn waste and garnetted stock).</b>	
		5202.10	-Yarn waste (including thread waste)	RVC 40 or CC
		<b>5202.9</b>	<b>-Other :</b>	
		5202.91	--Garnetted stock	RVC 40 or CC
		5202.99	--Other	RVC 40 or CC
	<b>52.03</b>		<b>Cotton, carded or combed.</b>	
		5203.00	-Cotton, carded or combed.	RVC 40 or CC
	<b>52.04</b>		<b>Cotton sewing thread, whether or not put up for retail sale.</b>	
		<b>5204.1</b>	<b>-Not put up for retail sale :</b>	
		5204.11	--Containing 85 % or more by weight of cotton	RVC 40 or CTH
		5204.19	--Other	RVC 40 or CTH
		5204.20	-Put up for retail sale	RVC 40 or CTH
	<b>52.05</b>		<b>Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.</b>	
		<b>5205.1</b>	<b>-Single yarn, of uncombed fibres :</b>	
		5205.11	--Measuring 714.29 decitex or more (not exceeding 14 metric number)	RVC 40 or CTH
		5205.12	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	RVC 40 or CTH
		5205.13	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	RVC 40 or CTH
		5205.14	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	RVC 40 or CTH
		5205.15	--Measuring less than 125 decitex (exceeding 80 metric number)	RVC 40 or CTH
		<b>5205.2</b>	<b>-Single yarn, of combed fibres :</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		5205.21	--Measuring 714.29 decitex or more (not exceeding 14 metric number)	RVC 40 or CTH
		5205.22	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	RVC 40 or CTH
		5205.23	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	RVC 40 or CTH
		5205.24	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	RVC 40 or CTH
		5205.26	--Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	RVC 40 or CTH
		5205.27	--Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	RVC 40 or CTH
		5205.28	--Measuring less than 83.33 decitex (exceeding 120 metric number)	RVC 40 or CTH
		<b>5205.3</b>	<b>-Multiple (folded) or cabled yarn, of uncombed fibres :</b>	
		5205.31	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	RVC 40 or CTH
		5205.32	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	RVC 40 or CTH
		5205.33	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	RVC 40 or CTH
		5205.34	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	RVC 40 or CTH
		5205.35	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	RVC 40 or CTH
		<b>5205.4</b>	<b>-Multiple (folded) or cabled yarn, of combed fibres :</b>	
		5205.41	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	RVC 40 or CTH
		5205.42	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		5205.43	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	RVC 40 or CTH
		5205.44	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	RVC 40 or CTH
		5205.46	--Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	RVC 40 or CTH
		5205.47	--Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	RVC 40 or CTH
		5205.48	--Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	RVC 40 or CTH
	<b>52.06</b>		<b>Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale.</b>	
		<b>5206.1</b>	<b>-Single yarn, of uncombed fibres :</b>	
		5206.11	--Measuring 714.29 decitex or more (not exceeding 14 metric number)	RVC 40 or CTH
		5206.12	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	RVC 40 or CTH
		5206.13	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	RVC 40 or CTH
		5206.14	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	RVC 40 or CTH
		5206.15	--Measuring less than 125 decitex (exceeding 80 metric number)	RVC 40 or CTH
		<b>5206.2</b>	<b>-Single yarn, of combed fibres :</b>	
		5206.21	--Measuring 714.29 decitex or more (not exceeding 14 metric number)	RVC 40 or CTH
		5206.22	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	RVC 40 or CTH
		5206.23	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	RVC 40 or CTH
		5206.24	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric	RVC 40 or CTH



Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
			number but not exceeding 80 metric number)	
		5206.25	--Measuring less than 125 decitex (exceeding 80 metric number)	RVC 40 or CTH
		<b>5206.3</b>	<b>-Multiple (folded) or cabled yarn, of uncombed fibres :</b>	
		5206.31	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	RVC 40 or CTH
		5206.32	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	RVC 40 or CTH
		5206.33	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	RVC 40 or CTH
		5206.34	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	RVC 40 or CTH
		5206.35	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	RVC 40 or CTH
		<b>5206.4</b>	<b>-Multiple (folded) or cabled yarn, of combed fibres :</b>	
		5206.41	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	RVC 40 or CTH
		5206.42	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	RVC 40 or CTH
		5206.43	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	RVC 40 or CTH
		5206.44	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	RVC 40 or CTH
		5206.45	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	RVC 40 or CTH
	<b>52.07</b>		<b>Cotton yarn (other than sewing thread) put up for retail sale.</b>	
		5207.10	-Containing 85 % or more by weight of cotton	RVC 40; or CTH, except from headings 52.04 through 52.06
		5207.90	-Other	RVC 40; or CTH, except from headings

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
				52.04 through 52.06
	<b>52.08</b>		<b>Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m<sup>2</sup>.</b>	
		<b>5208.1</b>	<b>-Unbleached :</b>	
		5208.11	--Plain weave, weighing not more than 100 g/m <sup>2</sup>	RVC 40 or CTH
		5208.12	--Plain weave, weighing more than 100 g/m <sup>2</sup>	RVC 40 or CTH
		5208.13	--3-thread or 4-thread twill, including cross twill	RVC 40 or CTH
		5208.19	--Other fabrics	RVC 40 or CTH
		<b>5208.2</b>	<b>-Bleached :</b>	
		5208.21	--Plain weave, weighing not more than 100 g/m <sup>2</sup>	RVC 40 or CTH
		5208.22	--Plain weave, weighing more than 100 g/m <sup>2</sup>	RVC 40 or CTH
		5208.23	--3-thread or 4-thread twill, including cross twill	RVC 40 or CTH
		5208.29	--Other fabrics	RVC 40 or CTH
		<b>5208.3</b>	<b>-Dyed :</b>	
		5208.31	--Plain weave, weighing not more than 100 g/m <sup>2</sup>	RVC 40 or CTH
		5208.32	--Plain weave, weighing more than 100 g/m <sup>2</sup>	RVC 40 or CTH
		5208.33	--3-thread or 4-thread twill, including cross twill	RVC 40 or CTH
		5208.39	--Other fabrics	RVC 40 or CTH
		<b>5208.4</b>	<b>-Of yarns of different colours :</b>	
		5208.41	--Plain weave, weighing not more than 100 g/m <sup>2</sup>	RVC 40 or CTH
		5208.42	--Plain weave, weighing more than 100 g/m <sup>2</sup>	RVC 40 or CTH
		5208.43	--3-thread or 4-thread twill, including cross twill	RVC 40 or CTH
		5208.49	--Other fabrics	RVC 40 or CTH
		<b>5208.5</b>	<b>-Printed :</b>	
		5208.51	--Plain weave, weighing not more than 100 g/m <sup>2</sup>	RVC 40 or CTH
		5208.52	--Plain weave, weighing more than 100 g/m <sup>2</sup>	RVC 40 or CTH
		5208.59	--Other fabrics	RVC 40 or CTH
	<b>52.09</b>		<b>Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m<sup>2</sup>.</b>	
		<b>5209.1</b>	<b>-Unbleached :</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		5209.11	--Plain weave	RVC 40 or CTH
		5209.12	--3-thread or 4-thread twill, including cross twill	RVC 40 or CTH
		5209.19	--Other fabrics	RVC 40 or CTH
		<b>5209.2</b>	<b>-Bleached :</b>	
		5209.21	--Plain weave	RVC 40 or CTH
		5209.22	--3-thread or 4-thread twill, including cross twill	RVC 40 or CTH
		5209.29	--Other fabrics	RVC 40 or CTH
		<b>5209.3</b>	<b>-Dyed :</b>	
		5209.31	--Plain weave	RVC 40 or CTH
		5209.32	--3-thread or 4-thread twill, including cross twill	RVC 40 or CTH
		5209.39	--Other fabrics	RVC 40 or CTH
		<b>5209.4</b>	<b>-Of yarns of different colours :</b>	
		5209.41	--Plain weave	RVC 40 or CTH
		5209.42	--Denim	RVC 40 or CTH
		5209.43	--Other fabrics of 3-thread or 4-thread twill, including cross twill	RVC 40 or CTH
		5209.49	--Other fabrics	RVC 40 or CTH
		<b>5209.5</b>	<b>-Printed :</b>	
		5209.51	--Plain weave	RVC 40 or CTH
		5209.52	--3-thread or 4-thread twill, including cross twill	RVC 40 or CTH
		5209.59	--Other fabrics	RVC 40 or CTH
	<b>52.10</b>		<b>Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200g/m<sup>2</sup>.</b>	
		<b>5210.1</b>	<b>-Unbleached :</b>	
		5210.11	--Plain weave	RVC 40 or CTH
		5210.19	--Other fabrics	RVC 40 or CTH
		<b>5210.2</b>	<b>-Bleached :</b>	
		5210.21	--Plain weave	RVC 40 or CTH
		5210.29	--Other fabrics	RVC 40 or CTH
		<b>5210.3</b>	<b>-Dyed :</b>	
		5210.31	--Plain weave	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		5210.32	--3-thread or 4-thread twill, including cross twill	RVC 40 or CTH
		5210.39	--Other fabrics	RVC 40 or CTH
		<b>5210.4</b>	<b>-Of yarns of different colours :</b>	
		5210.41	--Plain weave	RVC 40 or CTH
		5210.49	--Other fabrics	RVC 40 or CTH
		<b>5210.5</b>	<b>-Printed :</b>	
		5210.51	--Plain weave	RVC 40 or CTH
		5210.59	--Other fabrics	RVC 40 or CTH
	<b>52.11</b>		<b>Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m<sup>2</sup>.</b>	
		<b>5211.1</b>	<b>-Unbleached :</b>	
		5211.11	--Plain weave	RVC 40 or CTH
		5211.12	--3-thread or 4-thread twill, including cross twill	RVC 40 or CTH
		5211.19	--Other fabrics	RVC 40 or CTH
		5211.20	-Bleached	RVC 40 or CTH
		<b>5211.3</b>	<b>-Dyed :</b>	
		5211.31	--Plain weave	RVC 40 or CTH
		5211.32	--3-thread or 4-thread twill, including cross twill	RVC 40 or CTH
		5211.39	--Other fabrics	RVC 40 or CTH
		<b>5211.4</b>	<b>-Of yarns of different colours :</b>	
		5211.41	--Plain weave	RVC 40 or CTH
		5211.42	--Denim	RVC 40 or CTH
		5211.43	--Other fabrics of 3-thread or 4-thread twill, including cross twill	RVC 40 or CTH
		5211.49	--Other fabrics	RVC 40 or CTH
		<b>5211.5</b>	<b>-Printed :</b>	
		5211.51	--Plain weave	RVC 40 or CTH
		5211.52	--3-thread or 4-thread twill, including cross twill	RVC 40 or CTH
		5211.59	--Other fabrics	RVC 40 or CTH
	<b>52.12</b>		<b>Other woven fabrics of cotton.</b>	
		<b>5212.1</b>	<b>-Weighing not more than 200 g/m<sup>2</sup> :</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		5212.11	--Unbleached	RVC 40 or CTH
		5212.12	--Bleached	RVC 40 or CTH
		5212.13	--Dyed	RVC 40 or CTH
		5212.14	--Of yarns of different colours	RVC 40 or CTH
		5212.15	--Printed	RVC 40 or CTH
		<b>5212.2</b>	<b>--Weighing more than 200 g/m<sup>2</sup> :</b>	
		5212.21	--Unbleached	RVC 40 or CTH
		5212.22	--Bleached	RVC 40 or CTH
		5212.23	--Dyed	RVC 40 or CTH
		5212.24	--Of yarns of different colours	RVC 40 or CTH
		5212.25	--Printed	RVC 40 or CTH
<b>53</b>			<b>Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn</b>	
	<b>53.01</b>		<b>Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).</b>	
		5301.10	-Flax, raw or retted	RVC 40 or CC
		<b>5301.2</b>	<b>-Flax, broken, scutched, hackled or otherwise processed, but not spun :</b>	
		5301.21	--Broken or scutched	RVC 40 or CC
		5301.29	--Other	RVC 40 or CC
		5301.30	-Flax tow and waste	RVC 40 or CC
	<b>53.02</b>		<b>True hemp (Cannabis sativa L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).</b>	
		5302.10	-True hemp, raw or retted	RVC 40 or CC
		5302.90	-Other	RVC 40 or CC
	<b>53.03</b>		<b>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).</b>	
		5303.10	-Jute and other textile bast fibres, raw or retted	RVC 40 or CC
		5303.90	-Other	RVC 40 or CC
	<b>53.05</b>		<b>Coconut, abaca (Manila hemp or Musa textilis Nee), 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).</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		5305.00	-Coconut, abaca (Manila hemp or Musa textilis Nee), 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
	<b>53.06</b>		<b>Flax yarn.</b>	
		5306.10	-Single	RVC 40 or CTH
		5306.20	-Multiple (folded) or cabled	RVC 40 or CTH
	<b>53.07</b>		<b>Yarn of jute or of other textile bast fibres of heading 53.03.</b>	
		5307.10	-Single	RVC 40 or CTH
		5307.20	-Multiple (folded) or cabled	RVC 40 or CTH
	<b>53.08</b>		<b>Yarn of other vegetable textile fibres; paper yarn.</b>	
		5308.10	-Coir yarn	RVC 40 or CTH
		5308.20	-True hemp yarn	RVC 40 or CTH
		5308.90	-Other	RVC 40 or CTH
	<b>53.09</b>		<b>Woven fabrics of flax.</b>	
		<b>5309.1</b>	<b>-Containing 85 % or more by weight of flax :</b>	
		5309.11	--Unbleached or bleached	RVC 40; or CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations
		5309.19	--Other	RVC 40; or CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations
		<b>5309.2</b>	<b>-Containing less than 85 % by weight of flax :</b>	
		5309.21	--Unbleached or bleached	RVC 40; or CTH; or Printing or dyeing accompanied by at least two

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
				preparatory or finishing operations
		5309.29	--Other	RVC 40; or CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations
	<b>53.10</b>		<b>Woven fabrics of jute or of other textile bast fibres of heading 53.03.</b>	
		5310.10	-Unbleached	RVC 40; or CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations
		5310.90	-Other	RVC 40; or CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations
	<b>53.11</b>		<b>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.</b>	
		5311.00	-Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	RVC 40; or CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations
<b>54</b>			<b>Man-made filaments; strip and the like of man-made textile materials</b>	
	<b>54.01</b>		<b>Sewing thread of man-made filaments, whether or not put up for retail sale.</b>	
		5401.10	-Of synthetic filaments	RVC 40 or CC
		5401.20	-Of artificial filaments	RVC 40 or CC
	<b>54.02</b>		<b>Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		<b>5402.1</b>	<b>-High tenacity yarn of nylon or other polyamides, whether or not textured :</b>	
		5402.11	--Of aramids	RVC 40 or CC
		5402.19	--Other	RVC 40 or CC
		5402.20	-High tenacity yarn of polyesters, whether or not textured	RVC 40 or CC
		<b>5402.3</b>	<b>-Textured yarn :</b>	
		5402.31	--Of nylon or other polyamides, measuring per single yarn not more than 50 tex	RVC 40 or CC
		5402.32	--Of nylon or other polyamides, measuring per single yarn more than 50 tex	RVC 40 or CC
		5402.33	--Of polyesters	RVC 40 or CC
		5402.34	--Of polypropylene	RVC 40 or CC
		5402.39	--Other	RVC 40 or CC
		<b>5402.4</b>	<b>-Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre :</b>	
		5402.44	--Elastomeric	RVC 40 or CC
		5402.45	--Other, Of nylon or other polyamides	RVC 40 or CC
		5402.46	--Other, of polyesters, partially oriented	RVC 40 or CC
		5402.47	--Other, Of polyesters	RVC 40 or CC
		5402.48	--Other, of polypropylene	RVC 40 or CC
		5402.49	--Other	RVC 40 or CC
		<b>5402.5</b>	<b>-Other yarn, single, with a twist exceeding 50 turns per metre :</b>	
		5402.51	--Of nylon or other polyamides	RVC 40 or CC
		5402.52	--Of polyesters	RVC 40 or CC
		5402.53	--Of polypropylene	RVC 40 or CC
		5402.59	--Other	RVC 40 or CC
		<b>5402.6</b>	<b>-Other yarn, multiple (folded) or cabled :</b>	
		5402.61	--Of nylon or other polyamides	RVC 40 or CC
		5402.62	--Of polyesters	RVC 40 or CC
		5402.63	--Of polypropylene	RVC 40 or CC
		5402.69	--Other	RVC 40 or CC
	<b>54.03</b>		<b>Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.</b>	
		5403.10	-High tenacity yarn of viscose rayon	RVC 40 or CC
		<b>5403.3</b>	<b>-Other yarn, single :</b>	
		5403.31	--Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	RVC 40 or CC
		5403.32	--Of viscose rayon, with a twist exceeding 120 turns per metre	RVC 40 or CC
		5403.33	--Of cellulose acetate	RVC 40 or CC
		5403.39	--Other	RVC 40 or CC
		<b>5403.4</b>	<b>-Other yarn, multiple (folded) or cabled :</b>	
		5403.41	--Of viscose rayon	RVC 40 or CC
		5403.42	--Of cellulose acetate	RVC 40 or CC
		5403.49	--Other	RVC 40 or CC
	<b>54.04</b>		<b>Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of</b>	



Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
			<b>synthetic textile materials of an apparent width not exceeding 5 mm.</b>	
		<b>5404.1</b>	<b>-Monofilament :</b>	
		5404.11	--Elastomeric	RVC 40 or CC
		5404.12	--Other, of polypropylene	RVC 40 or CC
		5404.19	--Other	RVC 40 or CC
		5404.90	-Other	RVC 40 or CC
	<b>54.05</b>		<b>Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.</b>	
		5405.00	-Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	RVC 40 or CC
	<b>54.06</b>		<b>Man-made filament yarn (other than sewing thread), put up for retail sale.</b>	
		5406.00	-Man-made filament yarn (other than sewing thread), put up for retail sale.	RVC 40 or CC
	<b>54.07</b>		<b>Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.</b>	
		5407.10	-Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	RVC 40 or CTH
		5407.20	-Woven fabrics obtained from strip or the like	RVC 40 or CTH
		5407.30	-Fabrics specified in Note 9 to Section XI	RVC 40 or CTH
		<b>5407.4</b>	<b>-Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides :</b>	
		5407.41	--Unbleached or bleached	RVC 40 or CTH
		5407.42	--Dyed	RVC 40 or CTH
		5407.43	--Of yarns of different colours	RVC 40 or CTH
		5407.44	--Printed	RVC 40 or CTH
		<b>5407.5</b>	<b>-Other woven fabrics, containing 85 % or more by weight of textured polyester filaments :</b>	
		5407.51	--Unbleached or bleached	RVC 40 or CTH
		5407.52	--Dyed	RVC 40 or CTH
		5407.53	--Of yarns of different colours	RVC 40 or CTH

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		5407.54	--Printed	RVC 40 or CTH
		<b>5407.6</b>	<b>-Other woven fabrics, containing 85 % or more by weight of polyester filaments :</b>	
		5407.61	--Containing 85 % or more by weight of non-textured polyester filaments	RVC 40 or CTH
		5407.69	--Other	RVC 40 or CTH
		<b>5407.7</b>	<b>-Other woven fabrics, containing 85 % or more by weight of synthetic filaments :</b>	
		5407.71	--Unbleached or bleached	RVC 40 or CTH
		5407.72	--Dyed	RVC 40 or CTH
		5407.73	--Of yarns of different colours	RVC 40 or CTH
		5407.74	--Printed	RVC 40 or CTH
		<b>5407.8</b>	<b>-Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton :</b>	
		5407.81	--Unbleached or bleached	RVC 40 or CTH
		5407.82	--Dyed	RVC 40 or CTH
		5407.83	--Of yarns of different colours	RVC 40 or CTH
		5407.84	--Printed	RVC 40 or CTH
		<b>5407.9</b>	<b>-Other woven fabrics :</b>	
		5407.91	--Unbleached or bleached	RVC 40 or CTH
		5407.92	--Dyed	RVC 40 or CTH
		5407.93	--Of yarns of different colours	RVC 40 or CTH
		5407.94	--Printed	RVC 40 or CTH
	<b>54.08</b>		<b>Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.</b>	
		5408.10	-Woven fabrics obtained from high tenacity yarn of viscose rayon	RVC 40 or CTH
		<b>5408.2</b>	<b>-Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like :</b>	
		5408.21	--Unbleached or bleached	RVC 40 or CTH
		5408.22	--Dyed	RVC 40 or CTH
		5408.23	--Of yarns of different colours	RVC 40 or CTH
		5408.24	--Printed	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		<b>5408.3</b>	<b>-Other woven fabrics :</b>	
		5408.31	--Unbleached or bleached	RVC 40 or CTH
		5408.32	--Dyed	RVC 40 or CTH
		5408.33	--Of yarns of different colours	RVC 40 or CTH
		5408.34	--Printed	RVC 40 or CTH
<b>55</b>			<b>Man-made staple fibres</b>	
	<b>55.01</b>		<b>Synthetic filament tow.</b>	
		5501.10	-Of nylon or other polyamides	RVC 40 or CC
		5501.20	-Of polyesters	RVC 40 or CC
		5501.30	-Acrylic or modacrylic	RVC 40 or CC
		5501.40	-Of polypropylene	RVC 40 or CC
		5501.90	-Other	RVC 40 or CC
	<b>55.02</b>		<b>Artificial filament tow.</b>	
		5502.10	-Of cellulose acetate	RVC 40 or CC
		5502.90	-Other	RVC 40 or CC
	<b>55.03</b>		<b>Synthetic staple fibres, not carded, combed or otherwise processed for spinning.</b>	
		<b>5503.1</b>	<b>-Of nylon or other polyamides :</b>	
		5503.11	--Of aramids	RVC 40 or CC
		5503.19	--Other	RVC 40 or CC
		5503.20	-Of polyesters	RVC 40 or CC
		5503.30	-Acrylic or modacrylic	RVC 40 or CC
		5503.40	-Of polypropylene	RVC 40 or CC
		5503.90	-Other	RVC 40 or CC
	<b>55.04</b>		<b>Artificial staple fibres, not carded, combed or otherwise processed for spinning.</b>	
		5504.10	-Of viscose rayon	RVC 40 or CC
		5504.90	-Other	RVC 40 or CC
	<b>55.05</b>		<b>Waste (including noils, yarn waste and garnetted stock) of man-made fibres.</b>	
		5505.10	-Of synthetic fibres	RVC 40 or CC
		5505.20	-Of artificial fibres	RVC 40 or CC
	<b>55.06</b>		<b>Synthetic staple fibres, carded, combed or otherwise processed for spinning.</b>	
		5506.10	-Of nylon or other polyamides	RVC 40 or CC
		5506.20	-Of polyesters	RVC 40 or CC
		5506.30	-Acrylic or modacrylic	RVC 40 or CC
		5506.40	-Of polypropylene	RVC 40 or CC
		5506.90	-Other	RVC 40 or CC
	<b>55.07</b>		<b>Artificial staple fibres, carded, combed or otherwise processed for spinning.</b>	
		5507.00	-Artificial staple fibres, carded, combed or otherwise processed for spinning.	RVC 40 or CC
	<b>55.08</b>		<b>Sewing thread of man-made staple fibres, whether or not put up for retail sale.</b>	
		5508.10	-Of synthetic staple fibres	RVC 40 or CTH

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		5508.20	-Of artificial staple fibres	RVC 40 or CTH
	<b>55.09</b>		<b>Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.</b>	
		<b>5509.1</b>	<b>-Containing 85 % or more by weight of staple fibres of nylon or other polyamides :</b>	
		5509.11	--Single yarn	RVC 40 or CTH
		5509.12	--Multiple (folded) or cabled yarn	RVC 40 or CTH
		<b>5509.2</b>	<b>-Containing 85 % or more by weight of polyester staple fibres :</b>	
		5509.21	--Single yarn	RVC 40 or CTH
		5509.22	--Multiple (folded) or cabled yarn	RVC 40 or CTH
		<b>5509.3</b>	<b>-Containing 85 % or more by weight of acrylic or modacrylic staple fibres :</b>	
		5509.31	--Single yarn	RVC 40 or CTH
		5509.32	--Multiple (folded) or cabled yarn	RVC 40 or CTH
		<b>5509.4</b>	<b>-Other yarn, containing 85 % or more by weight of synthetic staple fibres :</b>	
		5509.41	--Single yarn	RVC 40 or CTH
		5509.42	--Multiple (folded) or cabled yarn	RVC 40 or CTH
		<b>5509.5</b>	<b>-Other yarn, of polyester staple fibres :</b>	
		5509.51	--Mixed mainly or solely with artificial staple fibres	RVC 40 or CTH
		5509.52	--Mixed mainly or solely with wool or fine animal hair	RVC 40 or CTH
		5509.53	--Mixed mainly or solely with cotton	RVC 40 or CTH
		5509.59	--Other	RVC 40 or CTH
		<b>5509.6</b>	<b>-Other yarn, of acrylic or modacrylic staple fibres :</b>	
		5509.61	--Mixed mainly or solely with wool or fine animal hair	RVC 40 or CTH
		5509.62	--Mixed mainly or solely with cotton	RVC 40 or CTH
		5509.69	--Other	RVC 40 or CTH
		<b>5509.9</b>	<b>-Other yarn :</b>	
		5509.91	--Mixed mainly or solely with wool or fine animal hair	RVC 40 or CTH
		5509.92	--Mixed mainly or solely with cotton	RVC 40 or CTH
		5509.99	--Other	RVC 40 or CTH

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	<b>55.10</b>		<b>Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.</b>	
		<b>5510.1</b>	<b>-Containing 85 % or more by weight of artificial staple fibres :</b>	
		5510.11	--Single yarn	RVC 40 or CTH
		5510.12	--Multiple (folded) or cabled yarn	RVC 40 or CTH
		5510.20	-Other yarn, mixed mainly or solely with wool or fine animal hair	RVC 40 or CTH
		5510.30	-Other yarn, mixed mainly or solely with cotton	RVC 40 or CTH
		5510.90	-Other yarn	RVC 40 or CTH
	<b>55.11</b>		<b>Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.</b>	
		5511.10	-Of synthetic staple fibres, containing 85 % or more by weight of such fibres	RVC 40; or CTH, except from headings 55.08 through 55.10
		5511.20	-Of synthetic staple fibres, containing less than 85 % by weight of such fibres	RVC 40; or CTH, except from headings 55.08 through 55.10
		5511.30	-Of artificial staple fibres	RVC 40; or CTH, except from headings 55.08 through 55.10
	<b>55.12</b>		<b>Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.</b>	
		<b>5512.1</b>	<b>-Containing 85 % or more by weight of polyester staple fibres :</b>	
		5512.11	--Unbleached or bleached	RVC 40 or CTH
		5512.19	--Other	RVC 40 or CTH
		<b>5512.2</b>	<b>-Containing 85 % or more by weight of acrylic or modacrylic staple fibres :</b>	
		5512.21	--Unbleached or bleached	RVC 40 or CTH
		5512.29	--Other	RVC 40 or CTH
		<b>5512.9</b>	<b>-Other :</b>	
		5512.91	--Unbleached or bleached	RVC 40 or CTH
		5512.99	--Other	RVC 40 or CTH
	<b>55.13</b>		<b>Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of</b>	

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			<b>such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m<sup>2</sup>.</b>	
		<b>5513.1</b>	<b>-Unbleached or bleached :</b>	
		5513.11	--Of polyester staple fibres, plain weave	RVC 40 or CTH
		5513.12	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	RVC 40 or CTH
		5513.13	--Other woven fabrics of polyester staple fibres	RVC 40 or CTH
		5513.19	--Other woven fabrics	RVC 40 or CTH
		<b>5513.2</b>	<b>-Dyed :</b>	
		5513.21	--Of polyester staple fibres, plain weave	RVC 40 or CTH
		5513.23	--Other woven fabrics of polyester staple fibres	RVC 40 or CTH
		5513.29	--Other woven fabrics	RVC 40 or CTH
		<b>5513.3</b>	<b>-Of yarns of different colours :</b>	
		5513.31	--Of polyester staple fibres, plain weave	RVC 40 or CTH
		5513.39	--Other woven fabrics	RVC 40 or CTH
		<b>5513.4</b>	<b>-Printed :</b>	
		5513.41	--Of polyester staple fibres, plain weave	RVC 40 or CTH
		5513.49	--Other woven fabrics	RVC 40 or CTH
	<b>55.14</b>		<b>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<sup>2</sup>.</b>	
		<b>5514.1</b>	<b>-Unbleached or bleached :</b>	
		5514.11	--Of polyester staple fibres, plain weave	RVC 40 or CTH
		5514.12	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	RVC 40 or CTH
		5514.19	--Other woven fabrics	RVC 40 or CTH
		<b>5514.2</b>	<b>-Dyed :</b>	
		5514.21	--Of polyester staple fibres, plain weave	RVC 40 or CTH
		5514.22	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	RVC 40 or CTH
		5514.23	--Other woven fabrics of polyester staple fibres	RVC 40 or CTH
		5514.29	--Other woven fabrics	RVC 40 or CTH
		5514.30	-Of yarns of different colours	RVC 40 or CTH
		<b>5514.4</b>	<b>-Printed :</b>	
		5514.41	--Of polyester staple fibres, plain weave	RVC 40 or CTH

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		5514.42	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	RVC 40 or CTH
		5514.43	--Other woven fabrics of polyester staple fibres	RVC 40 or CTH
		5514.49	--Other woven fabrics	RVC 40 or CTH
	<b>55.15</b>		<b>Other woven fabrics of synthetic staple fibres.</b>	
		<b>5515.1</b>	<b>-Of polyester staple fibres :</b>	
		5515.11	--Mixed mainly or solely with viscose rayon staple fibres	RVC 40 or CTH
		5515.12	--Mixed mainly or solely with man-made filaments	RVC 40 or CTH
		5515.13	--Mixed mainly or solely with wool or fine animal hair	RVC 40 or CTH
		5515.19	--Other	RVC 40 or CTH
		<b>5515.2</b>	<b>-Of acrylic or modacrylic staple fibres :</b>	
		5515.21	--Mixed mainly or solely with man-made filaments	RVC 40 or CTH
		5515.22	--Mixed mainly or solely with wool or fine animal hair	RVC 40 or CTH
		5515.29	--Other	RVC 40 or CTH
		<b>5515.9</b>	<b>-Other woven fabrics :</b>	
		5515.91	--Mixed mainly or solely with man-made filaments	RVC 40 or CTH
		5515.99	--Other	RVC 40 or CTH
	<b>55.16</b>		<b>Woven fabrics of artificial staple fibres.</b>	
		<b>5516.1</b>	<b>-Containing 85 % or more by weight of artificial staple fibres :</b>	
		5516.11	--Unbleached or bleached	RVC 40 or CTH
		5516.12	--Dyed	RVC 40 or CTH
		5516.13	--Of yarns of different colours	RVC 40 or CTH
		5516.14	--Printed	RVC 40 or CTH
		<b>5516.2</b>	<b>-Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments :</b>	
		5516.21	--Unbleached or bleached	RVC 40 or CTH
		5516.22	--Dyed	RVC 40 or CTH
		5516.23	--Of yarns of different colours	RVC 40 or CTH
		5516.24	--Printed	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		<b>5516.3</b>	<b>-Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair :</b>	
		5516.31	--Unbleached or bleached	RVC 40 or CTH
		5516.32	--Dyed	RVC 40 or CTH
		5516.33	--Of yarns of different colours	RVC 40 or CTH
		5516.34	--Printed	RVC 40 or CTH
		<b>5516.4</b>	<b>-Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton :</b>	
		5516.41	--Unbleached or bleached	RVC 40 or CTH
		5516.42	--Dyed	RVC 40 or CTH
		5516.43	--Of yarns of different colours	RVC 40 or CTH
		5516.44	--Printed	RVC 40 or CTH
		<b>5516.9</b>	<b>-Other :</b>	
		5516.91	--Unbleached or bleached	RVC 40 or CTH
		5516.92	--Dyed	RVC 40 or CTH
		5516.93	--Of yarns of different colours	RVC 40 or CTH
		5516.94	--Printed	RVC 40 or CTH
<b>56</b>			<b>Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof</b>	
	<b>56.01</b>		<b>Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.</b>	
		<b>5601.2</b>	<b>-Wadding of textile materials and articles thereof :</b>	
		5601.21	--Of cotton	RVC 40 or CC
		5601.22	--Of man-made fibres	RVC 40 or CC
		5601.29	--Other	RVC 40 or CC
		5601.30	-Textile flock and dust and mill neps	RVC 40 or CC
	<b>56.02</b>		<b>Felt, whether or not impregnated, coated, covered or laminated.</b>	
		5602.10	-Needleloom felt and stitch-bonded fibre fabrics	RVC 40 or CC
		<b>5602.2</b>	<b>-Other felt, not impregnated, coated, covered or laminated :</b>	
		5602.21	--Of wool or fine animal hair	RVC 40 or CC
		5602.29	--Of other textile materials	RVC 40 or CC
		5602.90	-Other	RVC 40 or CC



Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	<b>56.03</b>		<b>Nonwovens, whether or not impregnated, coated, covered or laminated.</b>	
		<b>5603.1</b>	<b>-Of man-made filaments :</b>	
		5603.11	--Weighing not more than 25 g/m <sup>2</sup>	RVC 40 or CC
		5603.12	--Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	RVC 40 or CC
		5603.13	--Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	RVC 40 or CC
		5603.14	--Weighing more than 150 g/m <sup>2</sup>	RVC 40 or CC
		<b>5603.9</b>	<b>-Other :</b>	
		5603.91	--Weighing not more than 25 g/m <sup>2</sup>	RVC 40 or CC
		5603.92	--Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	RVC 40 or CC
		5603.93	--Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	RVC 40 or CC
		5603.94	--Weighing more than 150 g/m <sup>2</sup>	RVC 40 or CC
	<b>56.04</b>		<b>Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.</b>	
		5604.10	-Rubber thread and cord, textile covered	RVC 40 or CC
		5604.90	-Other	RVC 40 or CC
	<b>56.05</b>		<b>Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.</b>	
		5605.00	-Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	RVC 40 or CC
	<b>56.06</b>		<b>Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.</b>	
		5606.00	-Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	RVC 40 or CC
	<b>56.07</b>		<b>Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.</b>	
		<b>5607.2</b>	<b>-Of sisal or other textile fibres of the genus Agave :</b>	
		5607.21	--Binder or baler twine	RVC 40 or CC
		5607.29	--Other	RVC 40 or CC
		<b>5607.4</b>	<b>-Of polyethylene or polypropylene :</b>	
		5607.41	--Binder or baler twine	RVC 40 or CC

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		5607.49	--Other	RVC 40 or CC
		5607.50	-Of other synthetic fibres	RVC 40 or CC
		5607.90	-Other	RVC 40 or CC
	<b>56.08</b>		<b>Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.</b>	
		<b>5608.1</b>	<b>-Of man-made textile materials :</b>	
		5608.11	--Made up fishing nets	RVC 40 or CC
		5608.19	--Other	RVC 40 or CC
		5608.90	-Other	RVC 40 or CC
	<b>56.09</b>		<b>Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.</b>	
		5609.00	-Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	RVC 40 or CC
<b>57</b>			<b>Carpets and other textile floor coverings</b>	
	<b>57.01</b>		<b>Carpets and other textile floor coverings, knotted, whether or not made up.</b>	
		5701.10	-Of wool or fine animal hair	RVC 40 or CC
		5701.90	-Of other textile materials	RVC 40 or CC
	<b>57.02</b>		<b>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.</b>	
		5702.10	-"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	RVC 40 or CC
		5702.20	-Floor coverings of coconut fibres (coir)	RVC 40 or CC
		<b>5702.3</b>	<b>-Other, of pile construction, not made up :</b>	
		5702.31	--Of wool or fine animal hair	RVC 40 or CC
		5702.32	--Of man-made textile materials	RVC 40 or CC
		5702.39	--Of other textile materials	RVC 40 or CC
		<b>5702.4</b>	<b>-Other, of pile construction, made up :</b>	
		5702.41	--Of wool or fine animal hair	RVC 40 or CC
		5702.42	--Of man-made textile materials	RVC 40 or CC
		5702.49	--Of other textile materials	RVC 40 or CC
		5702.50	-Other, not of pile construction, not made up	RVC 40 or CC
		<b>5702.9</b>	<b>-Other, not of pile construction, made up :</b>	
		5702.91	--Of wool or fine animal hair	RVC 40 or CC
		5702.92	--Of man-made textile materials	RVC 40 or CC
		5702.99	--Of other textile materials	RVC 40 or CC
	<b>57.03</b>		<b>Carpets and other textile floor coverings, tufted, whether or not made up.</b>	
		5703.10	-Of wool or fine animal hair	RVC 40 or CC
		5703.20	-Of nylon or other polyamides	RVC 40 or CC
		5703.30	-Of other man-made textile materials	RVC 40 or CC
		5703.90	-Of other textile materials	RVC 40 or CC
	<b>57.04</b>		<b>Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		5704.10	-Tiles, having a maximum surface area of 0.3 m <sup>2</sup>	RVC 40 or CC
		5704.20	-Tiles, having a maximum surface area exceeding 0.3 m <sup>2</sup> but not exceeding 1 m <sup>2</sup>	RVC 40 or CC
		5704.90	-Other	RVC 40 or CC
	<b>57.05</b>		<b>Other carpets and other textile floor coverings, whether or not made up.</b>	
		5705.00	-Other carpets and other textile floor coverings, whether or not made up.	RVC 40 or CC
<b>58</b>			<b>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery</b>	
	<b>58.01</b>		<b>Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.</b>	
		5801.10	-Of wool or fine animal hair	RVC 40 or CC
		<b>5801.2</b>	<b>-Of cotton :</b>	
		5801.21	--Uncut weft pile fabrics	RVC 40 or CC
		5801.22	--Cut corduroy	RVC 40 or CC
		5801.23	--Other weft pile fabrics	RVC 40 or CC
		5801.26	--Chenille fabrics	RVC 40 or CC
		5801.27	--Warp pile fabrics	RVC 40 or CC
		<b>5801.3</b>	<b>-Of man-made fibres :</b>	
		5801.31	--Uncut weft pile fabrics	RVC 40 or CC
		5801.32	--Cut corduroy	RVC 40 or CC
		5801.33	--Other weft pile fabrics	RVC 40 or CC
		5801.36	--Chenille fabrics	RVC 40 or CC
		5801.37	--Warp pile fabrics	RVC 40 or CC
		5801.90	-Of other textile materials	RVC 40 or CC
	<b>58.02</b>		<b>Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.</b>	
		<b>5802.1</b>	<b>-Terry towelling and similar woven terry fabrics, of cotton :</b>	
		5802.11	--Unbleached	RVC 40 or CC
		5802.19	--Other	RVC 40 or CC
		5802.20	-Terry towelling and similar woven terry fabrics, of other textile materials	RVC 40 or CC
		5802.30	-Tufted textile fabrics	RVC 40 or CC
	<b>58.03</b>		<b>Gauze, other than narrow fabrics of heading 58.06.</b>	
		5803.00	-Gauze, other than narrow fabrics of heading 58.06.	RVC 40 or CC
	<b>58.04</b>		<b>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 60.02 to 60.06.</b>	
		5804.10	-Tulles and other net fabrics	RVC 40 or CC
		<b>5804.2</b>	<b>-Mechanically made lace :</b>	
		5804.21	--Of man-made fibres	RVC 40 or CC
		5804.29	--Of other textile materials	RVC 40 or CC
		5804.30	-Hand-made lace	RVC 40 or CC

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	58.05		<b>Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.</b>	
		5805.00	-Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	RVC 40 or CC
	58.06		<b>Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).</b>	
		5806.10	-Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	RVC 40 or CC
		5806.20	-Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	RVC 40 or CC
		<b>5806.3</b>	<b>-Other woven fabrics :</b>	
		5806.31	--Of cotton	RVC 40 or CC
		5806.32	--Of man-made fibres	RVC 40 or CC
		5806.39	--Of other textile materials	RVC 40 or CC
		5806.40	-Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	RVC 40 or CC
	58.07		<b>Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.</b>	
		5807.10	-Woven	RVC 40 or CC
		5807.90	-Other	RVC 40 or CC
	58.08		<b>Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.</b>	
		5808.10	-Braids in the piece	RVC 40 or CC
		5808.90	-Other	RVC 40 or CC
	58.09		<b>Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.</b>	
		5809.00	-Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	RVC 40 or CC
	58.10		<b>Embroidery in the piece, in strips or in motifs.</b>	
		5810.10	-Embroidery without visible ground	RVC 40 or CTH
		<b>5810.9</b>	<b>-Other embroidery :</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		5810.91	--Of cotton	RVC 40 or CTH
		5810.92	--Of man-made fibres	RVC 40 or CTH
		5810.99	--Of other textile materials	RVC 40 or CTH
	<b>58.11</b>		<b>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 58.10.</b>	
		5811.00	-Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	RVC 40 or CTH
<b>59</b>			<b>Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use</b>	
	<b>59.01</b>		<b>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.</b>	
		5901.10	-Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	RVC 40 or CC
		5901.90	-Other	RVC 40 or CC
	<b>59.02</b>		<b>Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.</b>	
		5902.10	-Of nylon or other polyamides	RVC 40 or CC
		5902.20	-Of polyesters	RVC 40 or CC
		5902.90	-Other	RVC 40 or CC
	<b>59.03</b>		<b>Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.</b>	
		5903.10	-With poly (vinyl chloride)	RVC 40 or CC
		5903.20	-With polyurethane	RVC 40 or CC
		5903.90	-Other	RVC 40 or CC
	<b>59.04</b>		<b>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.</b>	
		5904.10	-Linoleum	RVC 40 or CC
		5904.90	-Other	RVC 40 or CC
	<b>59.05</b>		<b>Textile wall coverings.</b>	
		5905.00	-Textile wall coverings.	RVC 40 or CC
	<b>59.06</b>		<b>Rubberised textile fabrics, other than those of heading 59.02.</b>	
		5906.10	-Adhesive tape of a width not exceeding 20 cm	RVC 40 or CC
		<b>5906.9</b>	<b>-Other :</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		5906.91	--Knitted or crocheted	RVC 40 or CC
		5906.99	--Other	RVC 40 or CC
	<b>59.07</b>		<b>Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.</b>	
		5907.00	-Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	RVC 40 or CC
	<b>59.08</b>		<b>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.</b>	
		5908.00	-Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	RVC 40 or CC
	<b>59.09</b>		<b>Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.</b>	
		5909.00	-Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	RVC 40 or CC
	<b>59.10</b>		<b>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.</b>	
		5910.00	-Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	RVC 40 or CC
	<b>59.11</b>		<b>Textile products and articles, for technical uses, specified in Note 7 to this Chapter.</b>	
		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)	RVC 40 or CC
		5911.20	-Bolting cloth, whether or not made up	RVC 40 or CC
		<b>5911.3</b>	<b>-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) :</b>	
		5911.31	--Weighing less than 650 g/m <sup>2</sup>	RVC 40 or CC
		5911.32	--Weighing 650 g/m <sup>2</sup> or more	RVC 40 or CC

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		5911.40	-Straining cloth of a kind used in oil presses or the like, including that of human hair	RVC 40 or CC
		5911.90	-Other	RVC 40 or CC
<b>60</b>			<b>Knitted or crocheted fabrics</b>	
	<b>60.01</b>		<b>Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.</b>	
		6001.10	-"Long pile" fabrics	RVC 40 or CTH
		<b>6001.2</b>	<b>-Looped pile fabrics :</b>	
		6001.21	--Of cotton	RVC 40 or CTH
		6001.22	--Of man-made fibres	RVC 40 or CTH
		6001.29	--Of other textile materials	RVC 40 or CTH
		<b>6001.9</b>	<b>-Other :</b>	
		6001.91	--Of cotton	RVC 40 or CTH
		6001.92	--Of man-made fibres	RVC 40 or CTH
		6001.99	--Of other textile materials	RVC 40 or CTH
	<b>60.02</b>		<b>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 60.01.</b>	
		6002.40	-Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	RVC 40 or CTH
		6002.90	-Other	RVC 40 or CTH
	<b>60.03</b>		<b>Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.</b>	
		6003.10	-Of wool or fine animal hair	RVC 40 or CTH
		6003.20	-Of cotton	RVC 40 or CTH
		6003.30	-Of synthetic fibres	RVC 40 or CTH
		6003.40	-Of artificial fibres	RVC 40 or CTH
		6003.90	-Other	RVC 40 or CTH
	<b>60.04</b>		<b>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 60.01.</b>	
		6004.10	-Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		6004.90	-Other	RVC 40 or CTH
	<b>60.05</b>		<b>Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.</b>	
		<b>6005.2</b>	<b>-Of cotton :</b>	
		6005.21	--Unbleached or bleached	RVC 40 or CTH
		6005.22	--Dyed	RVC 40 or CTH
		6005.23	--Of yarns of different colours	RVC 40 or CTH
		6005.24	--Printed	RVC 40 or CTH
		<b>6005.3</b>	<b>-Of synthetic fibres :</b>	
		6005.35	-- Fabrics specified in Subheading Note 1 to this Chapter	RVC 40 or CTH
		6005.36	--Other, unbleached or bleached	RVC 40 or CTH
		6005.37	--Other, dyed	RVC 40 or CTH
		6005.38	--Other, of yarns of different colours	RVC 40 or CTH
		6005.39	--Other, printed	RVC 40 or CTH
		<b>6005.4</b>	<b>-Of artificial fibres :</b>	
		6005.41	--Unbleached or bleached	RVC 40 or CTH
		6005.42	--Dyed	RVC 40 or CTH
		6005.43	--Of yarns of different colours	RVC 40 or CTH
		6005.44	--Printed	RVC 40 or CTH
		6005.90	-Other	RVC 40 or CTH
	<b>60.06</b>		<b>Other knitted or crocheted fabrics.</b>	
		6006.10	-Of wool or fine animal hair	RVC 40 or CTH
		<b>6006.2</b>	<b>-Of cotton :</b>	
		6006.21	--Unbleached or bleached	RVC 40 or CTH
		6006.22	--Dyed	RVC 40 or CTH
		6006.23	--Of yarns of different colours	RVC 40 or CTH
		6006.24	--Printed	RVC 40 or CTH
		<b>6006.3</b>	<b>-Of synthetic fibres :</b>	
		6006.31	--Unbleached or bleached	RVC 40 or CTH
		6006.32	--Dyed	RVC 40 or CTH



Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		6006.33	--Of yarns of different colours	RVC 40 or CTH
		6006.34	--Printed	RVC 40 or CTH
		<b>6006.4</b>	<b>-Of artificial fibres :</b>	
		6006.41	--Unbleached or bleached	RVC 40 or CTH
		6006.42	--Dyed	RVC 40 or CTH
		6006.43	--Of yarns of different colours	RVC 40 or CTH
		6006.44	--Printed	RVC 40 or CTH
		6006.90	-Other	RVC 40 or CTH
<b>61</b>			<b>Articles of apparel and clothing accessories, knitted or crocheted</b>	
	<b>61.01</b>		<b>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 61.03.</b>	
		6101.20	-Of cotton	RVC 40 or CC
		6101.30	-Of man-made fibres	RVC 40 or CC
		6101.90	-Of other textile materials	RVC 40 or CC
	<b>61.02</b>		<b>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 61.04.</b>	
		6102.10	-Of wool or fine animal hair	RVC 40 or CC
		6102.20	-Of cotton	RVC 40 or CC
		6102.30	-Of man-made fibres	RVC 40 or CC
		6102.90	-Of other textile materials	RVC 40 or CC
	<b>61.03</b>		<b>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.</b>	
		6103.10	-Suits	RVC 40 or CC
		<b>6103.2</b>	<b>-Ensembles :</b>	
		6103.22	--Of cotton	RVC 40 or CC
		6103.23	--Of synthetic fibres	RVC 40 or CC
		6103.29	--Of other textile materials	RVC 40 or CC
		<b>6103.3</b>	<b>-Jackets and blazers :</b>	
		6103.31	--Of wool or fine animal hair	RVC 40 or CC
		6103.32	--Of cotton	RVC 40 or CC
		6103.33	--Of synthetic fibres	RVC 40 or CC
		6103.39	--Of other textile materials	RVC 40 or CC
		<b>6103.4</b>	<b>-Trousers, bib and brace overalls, breeches and shorts :</b>	
		6103.41	--Of wool or fine animal hair	RVC 40 or CC
		6103.42	--Of cotton	RVC 40 or CC
		6103.43	--Of synthetic fibres	RVC 40 or CC

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		6103.49	--Of other textile materials	RVC 40 or CC
	<b>61.04</b>		<b>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.</b>	
		<b>6104.1</b>	<b>-Suits :</b>	
		6104.13	--Of synthetic fibres	RVC 40 or CC
		6104.19	--Of other textile materials	RVC 40 or CC
		<b>6104.2</b>	<b>-Ensembles :</b>	
		6104.22	--Of cotton	RVC 40 or CC
		6104.23	--Of synthetic fibres	RVC 40 or CC
		6104.29	--Of other textile materials	RVC 40 or CC
		<b>6104.3</b>	<b>-Jackets and blazers :</b>	
		6104.31	--Of wool or fine animal hair	RVC 40 or CC
		6104.32	--Of cotton	RVC 40 or CC
		6104.33	--Of synthetic fibres	RVC 40 or CC
		6104.39	--Of other textile materials	RVC 40 or CC
		<b>6104.4</b>	<b>-Dresses :</b>	
		6104.41	--Of wool or fine animal hair	RVC 40 or CC
		6104.42	--Of cotton	RVC 40 or CC
		6104.43	--Of synthetic fibres	RVC 40 or CC
		6104.44	--Of artificial fibres	RVC 40 or CC
		6104.49	--Of other textile materials	RVC 40 or CC
		<b>6104.5</b>	<b>-Skirts and divided skirts :</b>	
		6104.51	--Of wool or fine animal hair	RVC 40 or CC
		6104.52	--Of cotton	RVC 40 or CC
		6104.53	--Of synthetic fibres	RVC 40 or CC
		6104.59	--Of other textile materials	RVC 40 or CC
		<b>6104.6</b>	<b>-Trousers, bib and brace overalls, breeches and shorts :</b>	
		6104.61	--Of wool or fine animal hair	RVC 40 or CC
		6104.62	--Of cotton	RVC 40 or CC
		6104.63	--Of synthetic fibres	RVC 40 or CC
		6104.69	--Of other textile materials	RVC 40 or CC
	<b>61.05</b>		<b>Men's or boys' shirts, knitted or crocheted.</b>	
		6105.10	-Of cotton	RVC 40 or CC
		6105.20	-Of man-made fibres	RVC 40 or CC
		6105.90	-Of other textile materials	RVC 40 or CC
	<b>61.06</b>		<b>Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.</b>	
		6106.10	-Of cotton	RVC 40 or CC
		6106.20	-Of man-made fibres	RVC 40 or CC
		6106.90	-Of other textile materials	RVC 40 or CC
	<b>61.07</b>		<b>Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.</b>	
		<b>6107.1</b>	<b>-Underpants and briefs :</b>	
		6107.11	--Of cotton	RVC 40 or CC
		6107.12	--Of man-made fibres	RVC 40 or CC
		6107.19	--Of other textile materials	RVC 40 or CC

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		<b>6107.2</b>	<b>-Nightshirts and pyjamas :</b>	
		6107.21	--Of cotton	RVC 40 or CC
		6107.22	--Of man-made fibres	RVC 40 or CC
		6107.29	--Of other textile materials	RVC 40 or CC
		<b>6107.9</b>	<b>-Other :</b>	
		6107.91	--Of cotton	RVC 40 or CC
		6107.99	--Of other textile materials	RVC 40 or CC
	<b>61.08</b>		<b>Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted.</b>	
		<b>6108.1</b>	<b>-Slips and petticoats :</b>	
		6108.11	--Of man-made fibres	RVC 40 or CC
		6108.19	--Of other textile materials	RVC 40 or CC
		<b>6108.2</b>	<b>-Briefs and panties :</b>	
		6108.21	--Of cotton	RVC 40 or CC
		6108.22	--Of man-made fibres	RVC 40 or CC
		6108.29	--Of other textile materials	RVC 40 or CC
		<b>6108.3</b>	<b>-Nightdresses and pyjamas :</b>	
		6108.31	--Of cotton	RVC 40 or CC
		6108.32	--Of man-made fibres	RVC 40 or CC
		6108.39	--Of other textile materials	RVC 40 or CC
		<b>6108.9</b>	<b>-Other :</b>	
		6108.91	--Of cotton	RVC 40 or CC
		6108.92	--Of man-made fibres	RVC 40 or CC
		6108.99	--Of other textile materials	RVC 40 or CC
	<b>61.09</b>		<b>T-shirts, singlets and other vests, knitted or crocheted.</b>	
		6109.10	-Of cotton	RVC 40 or CC
		6109.90	-Of other textile materials	RVC 40 or CC
	<b>61.10</b>		<b>Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted.</b>	
		<b>6110.1</b>	<b>-Of wool or fine animal hair :</b>	
		6110.11	--Of wool	RVC 40 or CC
		6110.12	--Of Kashmir (cashmere) goats	RVC 40 or CC
		6110.19	--Other	RVC 40 or CC
		6110.20	-Of cotton	RVC 40 or CC
		6110.30	-Of man-made fibres	RVC 40 or CC
		6110.90	-Of other textile materials	RVC 40 or CC
	<b>61.11</b>		<b>Babies' garments and clothing accessories, knitted or crocheted.</b>	
		6111.20	-Of cotton	RVC 40 or CC
		6111.30	-Of synthetic fibres	RVC 40 or CC
		6111.90	-Of other textile materials	RVC 40 or CC
	<b>61.12</b>		<b>Track suits, ski suits and swimwear, knitted or crocheted.</b>	
		<b>6112.1</b>	<b>-Track suits :</b>	
		6112.11	--Of cotton	RVC 40 or CC
		6112.12	--Of synthetic fibres	RVC 40 or CC
		6112.19	--Of other textile materials	RVC 40 or CC
		6112.20	-Ski suits	RVC 40 or CC
		<b>6112.3</b>	<b>-Men's or boys' swimwear :</b>	
		6112.31	--Of synthetic fibres	RVC 40 or CC

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		6112.39	--Of other textile materials	RVC 40 or CC
		<b>6112.4</b>	<b>-Women's or girls' swimwear :</b>	
		6112.41	--Of synthetic fibres	RVC 40 or CC
		6112.49	--Of other textile materials	RVC 40 or CC
	<b>61.13</b>		<b>Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.</b>	
		6113.00	-Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	RVC 40 or CC
	<b>61.14</b>		<b>Other garments, knitted or crocheted.</b>	
		6114.20	-Of cotton	RVC 40 or CC
		6114.30	-Of man-made fibres	RVC 40 or CC
		6114.90	-Of other textile materials	RVC 40 or CC
	<b>61.15</b>		<b>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.</b>	
		6115.10	-Graduated compression hosiery (for example, stockings for varicose veins)	RVC 40 or CC
		<b>6115.2</b>	<b>-Other panty hose and tights :</b>	
		6115.21	--Of synthetic fibres, measuring per single yarn less than 67 decitex	RVC 40 or CC
		6115.22	--Of synthetic fibres, measuring per single yarn 67 decitex or more	RVC 40 or CC
		6115.29	--Of other textile materials	RVC 40 or CC
		6115.30	-Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	RVC 40 or CC
		<b>6115.9</b>	<b>-Other :</b>	
		6115.94	--Of wool or fine animal hair	RVC 40 or CC
		6115.95	--Of cotton	RVC 40 or CC
		6115.96	--Of synthetic fibres	RVC 40 or CC
		6115.99	--Of other textile materials	RVC 40 or CC
	<b>61.16</b>		<b>Gloves, mittens and mitts, knitted or crocheted.</b>	
		6116.10	-Impregnated, coated or covered with plastics or rubber	RVC 40 or CC
		6116.9	-Other :	
		6116.91	--Of wool or fine animal hair	RVC 40 or CC
		6116.92	--Of cotton	RVC 40 or CC
		6116.93	--Of synthetic fibres	RVC 40 or CC
		6116.99	--Of other textile materials	RVC 40 or CC
	<b>61.17</b>		<b>Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.</b>	
		6117.10	-Shawls, scarves, mufflers, mantillas, veils and the like	RVC 40 or CC
		6117.80	-Other accessories	RVC 40 or CC
		6117.90	-Parts	RVC 40 or CC

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
62			<b>Articles of apparel and clothing accessories, not knitted or crocheted</b>	
	62.01		<b>Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.</b>	
		<b>6201.1</b>	<b>-Overcoats, raincoats, car-coats, capes, cloaks and similar articles :</b>	
		6201.11	--Of wool or fine animal hair	RVC 40 or CC
		6201.12	--Of cotton	RVC 40 or CC
		6201.13	--Of man-made fibres	RVC 40 or CC
		6201.19	--Of other textile materials	RVC 40 or CC
		<b>6201.9</b>	<b>-Other :</b>	
		6201.91	--Of wool or fine animal hair	RVC 40 or CC
		6201.92	--Of cotton	RVC 40 or CC
		6201.93	--Of man-made fibres	RVC 40 or CC
		6201.99	--Of other textile materials	RVC 40 or CC
	62.02		<b>Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.</b>	
		<b>6202.1</b>	<b>-Overcoats, raincoats, car-coats, capes, cloaks and similar articles :</b>	
		6202.11	--Of wool or fine animal hair	RVC 40 or CC
		6202.12	--Of cotton	RVC 40 or CC
		6202.13	--Of man-made fibres	RVC 40 or CC
		6202.19	--Of other textile materials	RVC 40 or CC
		<b>6202.9</b>	<b>-Other :</b>	
		6202.91	--Of wool or fine animal hair	RVC 40 or CC
		6202.92	--Of cotton	RVC 40 or CC
		6202.93	--Of man-made fibres	RVC 40 or CC
		6202.99	--Of other textile materials	RVC 40 or CC
	62.03		<b>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).</b>	
		<b>6203.1</b>	<b>-Suits :</b>	
		6203.11	--Of wool or fine animal hair	RVC 40 or CC
		6203.12	--Of synthetic fibres	RVC 40 or CC
		6203.19	--Of other textile materials	RVC 40 or CC
		<b>6203.2</b>	<b>-Ensembles :</b>	
		6203.22	--Of cotton	RVC 40 or CC
		6203.23	--Of synthetic fibres	RVC 40 or CC
		6203.29	--Of other textile materials	RVC 40 or CC
		<b>6203.3</b>	<b>-Jackets and blazers :</b>	
		6203.31	--Of wool or fine animal hair	RVC 40 or CC
		6203.32	--Of cotton	RVC 40 or CC
		6203.33	--Of synthetic fibres	RVC 40 or CC
		6203.39	--Of other textile materials	RVC 40 or CC
		<b>6203.4</b>	<b>-Trousers, bib and brace overalls, breeches and shorts :</b>	
		6203.41	--Of wool or fine animal hair	RVC 40 or CC

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		6203.42	--Of cotton	RVC 40 or CC
		6203.43	--Of synthetic fibres	RVC 40 or CC
		6203.49	--Of other textile materials	RVC 40 or CC
	<b>62.04</b>		<b>Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).</b>	
		<b>6204.1</b>	<b>-Suits :</b>	
		6204.11	--Of wool or fine animal hair	RVC 40 or CC
		6204.12	--Of cotton	RVC 40 or CC
		6204.13	--Of synthetic fibres	RVC 40 or CC
		6204.19	--Of other textile materials	RVC 40 or CC
		<b>6204.2</b>	<b>-Ensembles :</b>	
		6204.21	--Of wool or fine animal hair	RVC 40 or CC
		6204.22	--Of cotton	RVC 40 or CC
		6204.23	--Of synthetic fibres	RVC 40 or CC
		6204.29	--Of other textile materials	RVC 40 or CC
		<b>6204.3</b>	<b>-Jackets and blazers :</b>	
		6204.31	--Of wool or fine animal hair	RVC 40 or CC
		6204.32	--Of cotton	RVC 40 or CC
		6204.33	--Of synthetic fibres	RVC 40 or CC
		6204.39	--Of other textile materials	RVC 40 or CC
		<b>6204.4</b>	<b>-Dresses :</b>	
		6204.41	--Of wool or fine animal hair	RVC 40 or CC
		6204.42	--Of cotton	RVC 40 or CC
		6204.43	--Of synthetic fibres	RVC 40 or CC
		6204.44	--Of artificial fibres	RVC 40 or CC
		6204.49	--Of other textile materials	RVC 40 or CC
		<b>6204.5</b>	<b>-Skirts and divided skirts :</b>	
		6204.51	--Of wool or fine animal hair	RVC 40 or CC
		6204.52	--Of cotton	RVC 40 or CC
		6204.53	--Of synthetic fibres	RVC 40 or CC
		6204.59	--Of other textile materials	RVC 40 or CC
		<b>6204.6</b>	<b>-Trousers, bib and brace overalls, breeches and shorts :</b>	
		6204.61	--Of wool or fine animal hair	RVC 40 or CC
		6204.62	--Of cotton	RVC 40 or CC
		6204.63	--Of synthetic fibres	RVC 40 or CC
		6204.69	--Of other textile materials	RVC 40 or CC
	<b>62.05</b>		<b>Men's or boys' shirts.</b>	
		6205.20	-Of cotton	RVC 40 or CC
		6205.30	-Of man-made fibres	RVC 40 or CC
		6205.90	-Of other textile materials	RVC 40 or CC
	<b>62.06</b>		<b>Women's or girls' blouses, shirts and shirt-blouses.</b>	
		6206.10	-Of silk or silk waste	RVC 40 or CC
		6206.20	-Of wool or fine animal hair	RVC 40 or CC
		6206.30	-Of cotton	RVC 40 or CC
		6206.40	-Of man-made fibres	RVC 40 or CC
		6206.90	-Of other textile materials	RVC 40 or CC
	<b>62.07</b>		<b>Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas,</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
			<b>bathrobes, dressing gowns and similar articles.</b>	
		<b>6207.1</b>	<b>-Underpants and briefs :</b>	
		6207.11	--Of cotton	RVC 40 or CC
		6207.19	--Of other textile materials	RVC 40 or CC
		<b>6207.2</b>	<b>-Nightshirts and pyjamas :</b>	
		6207.21	--Of cotton	RVC 40 or CC
		6207.22	--Of man-made fibres	RVC 40 or CC
		6207.29	--Of other textile materials	RVC 40 or CC
		<b>6207.9</b>	<b>-Other :</b>	
		6207.91	--Of cotton	RVC 40 or CC
		6207.99	--Of other textile materials	RVC 40 or CC
	<b>62.08</b>		<b>Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles.</b>	
		<b>6208.1</b>	<b>-Slips and petticoats :</b>	
		6208.11	--Of man-made fibres	RVC 40 or CC
		6208.19	--Of other textile materials	RVC 40 or CC
		<b>6208.2</b>	<b>-Nightdresses and pyjamas :</b>	
		6208.21	--Of cotton	RVC 40 or CC
		6208.22	--Of man-made fibres	RVC 40 or CC
		6208.29	--Of other textile materials	RVC 40 or CC
		<b>6208.9</b>	<b>-Other :</b>	
		6208.91	--Of cotton	RVC 40 or CC
		6208.92	--Of man-made fibres	RVC 40 or CC
		6208.99	--Of other textile materials	RVC 40 or CC
	<b>62.09</b>		<b>Babies' garments and clothing accessories.</b>	
		6209.20	-Of cotton	RVC 40 or CC
		6209.30	-Of synthetic fibres	RVC 40 or CC
		6209.90	-Of other textile materials	RVC 40 or CC
	<b>62.10</b>		<b>Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.</b>	
		6210.10	-Of fabrics of heading 56.02 or 56.03	RVC 40 or CC
		6210.20	-Other garments, of the type described in subheadings 6201.11 to 6201.19	RVC 40 or CC
		6210.30	-Other garments, of the type described in subheadings 6202.11 to 6202.19	RVC 40 or CC
		6210.40	-Other men's or boys' garments	RVC 40 or CC
		6210.50	-Other women's or girls' garments	RVC 40 or CC
	<b>62.11</b>		<b>Track suits, ski suits and swimwear; other garments.</b>	
		<b>6211.1</b>	<b>-Swimwear :</b>	
		6211.11	--Men's or boys'	RVC 40 or CC
		6211.12	--Women's or girls'	RVC 40 or CC
		6211.20	-Ski suits	RVC 40 or CC
		<b>6211.3</b>	<b>-Other garments, men's or boys' :</b>	
		6211.32	--Of cotton	RVC 40 or CC
		6211.33	--Of man-made fibres	RVC 40 or CC
		6211.39	--Of other textile materials	RVC 40 or CC
		<b>6211.4</b>	<b>-Other garments, women's or girls' :</b>	



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		6211.42	--Of cotton	RVC 40 or CC
		6211.43	--Of man-made fibres	RVC 40 or CC
		6211.49	--Of other textile materials	RVC 40 or CC
	<b>62.12</b>		<b>Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.</b>	
		6212.10	-Brassieres	RVC 40 or CC
		6212.20	-Girdles and panty-girdles	RVC 40 or CC
		6212.30	-Corselettes	RVC 40 or CC
		6212.90	-Other	RVC 40 or CC
	<b>62.13</b>		<b>Handkerchiefs.</b>	
		6213.20	-Of cotton	RVC 40 or CC
		6213.90	-Of other textile materials	RVC 40 or CC
	<b>62.14</b>		<b>Shawls, scarves, mufflers, mantillas, veils and the like.</b>	
		6214.10	-Of silk or silk waste	RVC 40 or CC
		6214.20	-Of wool or fine animal hair	RVC 40 or CC
		6214.30	-Of synthetic fibres	RVC 40 or CC
		6214.40	-Of artificial fibres	RVC 40 or CC
		6214.90	-Of other textile materials	RVC 40 or CC
	<b>62.15</b>		<b>Ties, bow ties and cravats.</b>	
		6215.10	-Of silk or silk waste	RVC 40 or CC
		6215.20	-Of man-made fibres	RVC 40 or CC
		6215.90	-Of other textile materials	RVC 40 or CC
	<b>62.16</b>		<b>Gloves, mittens and mitts.</b>	
		6216.00	-Gloves, mittens and mitts.	RVC 40 or CC
	<b>62.17</b>		<b>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.</b>	
		6217.10	-Accessories	RVC 40 or CC
		6217.90	-Parts	RVC 40 or CC
<b>63</b>			<b>Other made up textile articles; sets; worn clothing and worn textile articles; rags</b>	
	<b>63.01</b>		<b>Blankets and travelling rugs.</b>	
		6301.10	-Electric blankets	RVC 40 or CC
		6301.20	-Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	RVC 40 or CC
		6301.30	-Blankets (other than electric blankets) and travelling rugs, of cotton	RVC 40 or CC
		6301.40	-Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	RVC 40 or CC
		6301.90	-Other blankets and travelling rugs	RVC 40 or CC
	<b>63.02</b>		<b>Bed linen, table linen, toilet linen and kitchen linen.</b>	
		6302.10	-Bed linen, knitted or crocheted	RVC 40 or CC
		<b>6302.2</b>	<b>-Other bed linen, printed :</b>	
		6302.21	--Of cotton	RVC 40 or CC
		6302.22	--Of man-made fibres	RVC 40 or CC
		6302.29	--Of other textile materials	RVC 40 or CC
		<b>6302.3</b>	<b>-Other bed linen :</b>	
		6302.31	--Of cotton	RVC 40 or CC



Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		6302.32	--Of man-made fibres	RVC 40 or CC
		6302.39	--Of other textile materials	RVC 40 or CC
		6302.40	-Table linen, knitted or crocheted	RVC 40 or CC
		<b>6302.5</b>	<b>-Other table linen :</b>	
		6302.51	--Of cotton	RVC 40 or CC
		6302.53	--Of man-made fibres	RVC 40 or CC
		6302.59	--Of other textile materials	RVC 40 or CC
		6302.60	-Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	RVC 40 or CC
		<b>6302.9</b>	<b>-Other :</b>	
		6302.91	--Of cotton	RVC 40 or CC
		6302.93	--Of man-made fibres	RVC 40 or CC
		6302.99	--Of other textile materials	RVC 40 or CC
	<b>63.03</b>		<b>Curtains (including drapes) and interior blinds; curtain or bed valances.</b>	
		<b>6303.1</b>	<b>-Knitted or crocheted :</b>	
		6303.12	--Of synthetic fibres	RVC 40 or CC
		6303.19	--Of other textile materials	RVC 40 or CC
		<b>6303.9</b>	<b>-Other :</b>	
		6303.91	--Of cotton	RVC 40 or CC
		6303.92	--Of synthetic fibres	RVC 40 or CC
		6303.99	--Of other textile materials	RVC 40 or CC
	<b>63.04</b>		<b>Other furnishing articles, excluding those of heading 94.04.</b>	
		<b>6304.1</b>	<b>-Bedspreads :</b>	
		6304.11	--Knitted or crocheted	RVC 40 or CC
		6304.19	--Other	RVC 40 or CC
		6304.20	--Bed nets specified in Subheading Note 1 to this Chapter	RVC 40 or CC
		<b>6304.9</b>	<b>-Other :</b>	
		6304.91	--Knitted or crocheted	RVC 40 or CC
		6304.92	--Not knitted or crocheted, of cotton	RVC 40 or CC
		6304.93	--Not knitted or crocheted, of synthetic fibres	RVC 40 or CC
		6304.99	--Not knitted or crocheted, of other textile materials	RVC 40 or CC
	<b>63.05</b>		<b>Sacks and bags, of a kind used for the packing of goods.</b>	
		6305.10	-Of jute or of other textile bast fibres of heading 53.03	RVC 40 or CC
		6305.20	-Of cotton	RVC 40 or CC
		<b>6305.3</b>	<b>-Of man-made textile materials :</b>	
		6305.32	--Flexible intermediate bulk containers	RVC 40 or CC
		6305.33	--Other, of polyethylene or polypropylene strip or the like	RVC 40 or CC
		6305.39	--Other	RVC 40 or CC
		6305.90	-Of other textile materials	RVC 40 or CC
	<b>63.06</b>		<b>Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.</b>	
		<b>6306.1</b>	<b>-Tarpaulins, awnings and sunblinds :</b>	
		6306.12	--Of synthetic fibres	RVC 40 or CC
		6306.19	--Of other textile materials	RVC 40 or CC

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		<b>6306.2</b>	<b>-Tents :</b>	
		6306.22	--Of synthetic fibres	RVC 40 or CC
		6306.29	--Of other textile materials	RVC 40 or CC
		6306.30	-Sails	RVC 40 or CC
		6306.40	-Pneumatic mattresses	RVC 40 or CC
		6306.90	-Other	RVC 40 or CC
	<b>63.07</b>		<b>Other made up articles, including dress patterns.</b>	
		6307.10	-Floor-cloths, dish-cloths, dusters and similar cleaning cloths	RVC 40 or CC
		6307.20	-Life-jackets and life-belts	RVC 40 or CC
		6307.90	-Other	RVC 40 or CC
	<b>63.08</b>		<b>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.</b>	
		6308.00	-Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	RVC 40 or CC
	<b>63.09</b>		<b>Worn clothing and other worn articles.</b>	
		6309.00	-Worn clothing and other worn articles.	WO
	<b>63.10</b>		<b>Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.</b>	
		6310.10	-Sorted	WO
		6310.90	-Other	WO
<b>SECTION - 192 -</b>				
<b>FOOTWEAR, HEADGEAR, UMBRELLAS, SUN-UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR</b>				
<b>64</b>			<b>Footwear, gaiters and the like; parts of such articles</b>	
	<b>64.01</b>		<b>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.</b>	
		6401.10	-Footwear incorporating a protective metal toe-cap	RVC 40 or CTH
		<b>6401.9</b>	<b>-Other footwear :</b>	
		6401.92	--Covering the ankle but not covering the knee	RVC 40 or CTH
		6401.99	--Other	RVC 40 or CTH
	<b>64.02</b>		<b>Other footwear with outer soles and uppers of rubber or plastics.</b>	
		<b>6402.1</b>	<b>-Sports footwear :</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		6402.12	--Ski-boots, cross-country ski footwear and snowboard boots	RVC 40 or CTH
		6402.19	--Other	RVC 40 or CTH
		6402.20	-Footwear with upper straps or thongs assembled to the sole by means of plugs	RVC 40 or CTH
		<b>6402.9</b>	<b>-Other footwear :</b>	
		6402.91	--Covering the ankle	RVC 40 or CTH
		6402.99	--Other	RVC 40 or CTH
	<b>64.03</b>		<b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.</b>	
		<b>6403.1</b>	<b>-Sports footwear :</b>	
		6403.12	--Ski-boots, cross-country ski footwear and snowboard boots	RVC 40 or CTH
		6403.19	--Other	RVC 40 or CTH
		6403.20	-Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	RVC 40 or CTH
		6403.40	-Other footwear, incorporating a protective metal toe-cap	RVC 40 or CTH
		<b>6403.5</b>	<b>-Other footwear with outer soles of leather :</b>	
		6403.51	--Covering the ankle	RVC 40 or CTH
		6403.59	--Other	RVC 40 or CTH
		<b>6403.9</b>	<b>-Other footwear :</b>	
		6403.91	--Covering the ankle	RVC 40 or CTH
		6403.99	--Other	RVC 40 or CTH
	<b>64.04</b>		<b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.</b>	
		<b>6404.1</b>	<b>-Footwear with outer soles of rubber or plastics :</b>	
		6404.11	--Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	RVC 40 or CTH
		6404.19	--Other	RVC 40 or CTH
		6404.20	-Footwear with outer soles of leather or composition leather	RVC 40 or CTH
	<b>64.05</b>		<b>Other footwear.</b>	
		6405.10	-With uppers of leather or composition leather	RVC 40 or CTH
		6405.20	-With uppers of textile materials	RVC 40 or CTH
		6405.90	-Other	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	64.06		<b>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.</b>	
		6406.10	-Uppers and parts thereof, other than stiffeners	RVC 40 or CTH
		6406.20	-Outer soles and heels, of rubber or plastics	RVC 40 or CTH
		6406.90	-Other	RVC 40 or CTH
<b>65</b>			<b>Headgear and parts thereof</b>	
	65.01		<b>Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.</b>	
		6501.00	-Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	RVC 40 or CTH
	65.02		<b>Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.</b>	
		6502.00	-Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	RVC 40 or CTH
	65.04		<b>Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.</b>	
		6504.00	-Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	RVC 40 or CTH
	65.05		<b>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.</b>	
		6505.00	-Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.	RVC 40 or CTH
	65.06		<b>Other headgear, whether or not lined or trimmed.</b>	
		6506.10	-Safety headgear	RVC 40 or CTH
		<b>6506.9</b>	<b>-Other :</b>	
		6506.91	--Of rubber or of plastics	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		6506.99	--Of other materials	RVC 40 or CTH
	<b>65.07</b>		<b>Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.</b>	
		6507.00	-Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	RVC 40 or CTH
<b>66</b>			<b>Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof</b>	
	<b>66.01</b>		<b>Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).</b>	
		6601.10	-Garden or similar umbrellas	RVC 40 or CTH
		<b>6601.9</b>	<b>-Other :</b>	
		6601.91	--Having a telescopic shaft	RVC 40 or CTH
		6601.99	--Other	RVC 40 or CTH
	<b>66.02</b>		<b>Walking-sticks, seat-sticks, whips, riding-crops and the like.</b>	
		6602.00	-Walking-sticks, seat-sticks, whips, riding-crops and the like.	RVC 40 or CTH
	<b>66.03</b>		<b>Parts, trimmings and accessories of articles of heading 66.01 or 66.02.</b>	
		6603.20	-Umbrella frames, including frames mounted on shafts (sticks)	RVC 40 or CTH
		6603.90	-Other	RVC 40 or CTH
<b>67</b>			<b>Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair</b>	
	<b>67.01</b>		<b>Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).</b>	
		6701.00	-Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).	RVC 40 or CTH
	<b>67.02</b>		<b>Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.</b>	
		6702.10	-Of plastics	RVC 40 or CTH
		6702.90	-Of other materials	RVC 40 or CTH
	<b>67.03</b>		<b>Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials,</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
			<b>prepared for use in making wigs or the like.</b>	
		6703.00	-Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	RVC 40 or CTH
	<b>67.04</b>		<b>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.</b>	
		<b>6704.1</b>	<b>-Of synthetic textile materials :</b>	
		6704.11	--Complete wigs	RVC 40 or CTH
		6704.19	--Other	RVC 40 or CTH
		6704.20	-Of human hair	RVC 40 or CTH
		6704.90	-Of other materials	RVC 40 or CTH
<b>SECTION - 196 - ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE</b>				
<b>68</b>			<b>Articles of stone, plaster, cement, asbestos, mica or similar materials</b>	
	<b>68.01</b>		<b>Setts, curbstones and flagstones, of natural stone (except slate).</b>	
		6801.00	-Setts, curbstones and flagstones, of natural stone (except slate).	RVC 40 or CTH
	<b>68.02</b>		<b>Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; 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).</b>	
		6802.10	-Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	RVC 40 or CTH
		<b>6802.2</b>	<b>-Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface :</b>	
		6802.21	--Marble, travertine and alabaster	RVC 40 or CTH
		6802.23	--Granite	RVC 40 or CTH
		6802.29	--Other stone	RVC 40 or CTH
		<b>6802.9</b>	<b>-Other :</b>	
		6802.91	--Marble, travertine and alabaster	RVC 40 or CC

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		6802.92	--Other calcareous stone	RVC 40 or CTH
		6802.93	--Granite	RVC 40 or CTH
		6802.99	--Other stone	RVC 40 or CTH
	<b>68.03</b>		<b>Worked slate and articles of slate or of agglomerated slate.</b>	
		6803.00	-Worked slate and articles of slate or of agglomerated slate.	RVC 40 or CTH
	<b>68.04</b>		<b>Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, truing 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.</b>	
		6804.10	-Millstones and grindstones for milling, grinding or pulping	RVC 40 or CTH
		<b>6804.2</b>	<b>-Other millstones, grindstones, grinding wheels and the like :</b>	
		6804.21	--Of agglomerated synthetic or natural diamond	RVC 40 or CTH
		6804.22	--Of other agglomerated abrasives or of ceramics	RVC 40 or CTH
		6804.23	--Of natural stone	RVC 40 or CTH
		6804.30	-Hand sharpening or polishing stones	RVC 40 or CTH
	<b>68.05</b>		<b>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.</b>	
		6805.10	-On a base of woven textile fabric only	RVC 40 or CTH
		6805.20	-On a base of paper or paperboard only	RVC 40 or CTH
		6805.30	-On a base of other materials	RVC 40 or CTH
	<b>68.06</b>		<b>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 68.11 or 68.12 or of Chapter 69.</b>	
		6806.10	-Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		6806.20	-Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	RVC 40 or CTH
		6806.90	-Other	RVC 40 or CTH
	<b>68.07</b>		<b>Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).</b>	
		6807.10	-In rolls	RVC 40 or CTH
		6807.90	-Other	RVC 40 or CTH
	<b>68.08</b>		<b>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.</b>	
		6808.00	-Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	RVC 40 or CTH
	<b>68.09</b>		<b>Articles of plaster or of compositions based on plaster.</b>	
		<b>6809.1</b>	<b>-Boards, sheets, panels, tiles and similar articles, not ornamented :</b>	
		6809.11	--Faced or reinforced with paper or paperboard only	RVC 40 or CTH
		6809.19	--Other	RVC 40 or CTH
		6809.90	-Other articles	RVC 40 or CTH
	<b>68.10</b>		<b>Articles of cement, of concrete or of artificial stone, whether or not reinforced.</b>	
		<b>6810.1</b>	<b>-Tiles, flagstones, bricks and similar articles :</b>	
		6810.11	--Building blocks and bricks	RVC 40 or CTH
		6810.19	--Other	RVC 40 or CTH
		<b>6810.9</b>	<b>-Other articles :</b>	
		6810.91	--Prefabricated structural components for building or civil engineering	RVC 40 or CTH
		6810.99	--Other	RVC 40 or CTH
	<b>68.11</b>		<b>Articles of asbestos-cement, of cellulose fibre-cement or the like.</b>	
		6811.40	-Containing asbestos	A. For other sheets, panels, tiles and similar articles: RVC 40 or CC B. For other



Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
				good: RVC 40 or CTH
		<b>6811.8</b>	<b>-Not containing asbestos :</b>	
		6811.81	--Corrugated sheets	RVC 40 or CTH
		6811.82	--Other sheets, panels, tiles and similar articles	RVC 40 or CC
		6811.89	--Other articles	RVC 40 or CTH
	<b>68.12</b>		<b>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 68.11 or 68.13.</b>	
		6812.80	-Of crocidolite	RVC 40 or CTH
		<b>6812.9</b>	<b>-Other :</b>	
		6812.91	--Clothing, clothing accessories, footwear and headgear	RVC 40 or CTH
		6812.92	--Paper, millboard and felt	RVC 40 or CTH
		6812.93	--Compressed asbestos fibre jointing, in sheets or rolls	RVC 40 or CTH
		6812.99	--Other	RVC 40 or CTH
	<b>68.13</b>		<b>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.</b>	
		6813.20	-Containing asbestos	RVC 40 or CTH
		<b>6813.8</b>	<b>-Not containing asbestos :</b>	
		6813.81	--Brake linings and pads	RVC 40 or CTH
		6813.89	--Other	RVC 40 or CTH
	<b>68.14</b>		<b>Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.</b>	
		6814.10	-Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	RVC 40 or CTH
		6814.90	-Other	RVC 40 or CTH
	<b>68.15</b>		<b>Articles of stone or of other mineral substances (including carbon fibres,</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
			<b>articles of carbon fibres and articles of peat), not elsewhere specified or included.</b>	
		6815.10	-Non-electrical articles of graphite or other carbon	RVC 40 or CTH
		6815.20	-Articles of peat	RVC 40 or CTH
		<b>6815.9</b>	<b>-Other articles :</b>	
		6815.91	--Containing magnesite, dolomite or chromite	RVC 40 or CTH
		6815.99	--Other	RVC 40 or CTH
<b>69</b>			<b>Ceramic products</b>	
	<b>69.01</b>		<b>Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.</b>	
		6901.00	-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
	<b>69.02</b>		<b>Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.</b>	
		6902.10	-Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr <sub>2</sub> O <sub>3</sub>	RVC 40 or CTH
		6902.20	-Containing by weight more than 50 % of alumina (Al <sub>2</sub> O <sub>3</sub> ), of silica (SiO <sub>2</sub> ) or of a mixture or compound of these products	RVC 40 or CTH
		6902.90	-Other	RVC 40 or CTH
	<b>69.03</b>		<b>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.</b>	
		6903.10	-Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products	RVC 40 or CTH
		6903.20	-Containing by weight more than 50 % of alumina (Al <sub>2</sub> O <sub>3</sub> ) or of a mixture or compound of alumina and of silica (SiO <sub>2</sub> )	RVC 40 or CTH
		6903.90	-Other	RVC 40 or CTH
	<b>69.04</b>		<b>Ceramic building bricks, flooring blocks, support or filler tiles and the like.</b>	
		6904.10	-Building bricks	RVC 40 or CTH
		6904.90	-Other	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	<b>69.05</b>		<b>Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.</b>	
		6905.10	-Roofing tiles	RVC 40 or CTH
		6905.90	-Other	RVC 40 or CTH
	<b>69.06</b>		<b>Ceramic pipes, conduits, guttering and pipe fittings.</b>	
		6906.00	-Ceramic pipes, conduits, guttering and pipe fittings.	RVC 40 or CTH
	<b>69.07</b>		<b>Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics.</b>	
		<b>6907.2</b>	<b>-Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40 :</b>	
		6907.21	--Of a water absorption coefficient by weight not exceeding 0.5 %	RVC 40; or CTH; or Change to glazed goods of heading 69.07 from goods that are not glazed of heading 69.07
		6907.22	--Of a water absorption coefficient by weight exceeding 0.5 % but not exceeding 10 %	RVC 40; or CTH; or Change to glazed goods of heading 69.07 from goods that are not glazed of heading 69.07
		6907.23	--Of a water absorption coefficient by weight exceeding 10 %	RVC 40; or CTH; or Change to glazed goods of heading 69.07 from goods that are not glazed of heading 69.07
		6907.30	-Mosaic cubes and the like, other than those of subheading 6907.40	RVC 40; or CTH; or Change to glazed goods of heading 69.07 from goods that are not glazed of heading 69.07

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		6907.40	-Finishing ceramics	RVC 40; or CTH; or Change to glazed goods of heading 69.07 from goods that are not glazed of heading 69.07
	<b>69.09</b>		<b>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.</b>	
		<b>6909.1</b>	<b>-Ceramic wares for laboratory, chemical or other technical uses :</b>	
		6909.11	--Of porcelain or china	RVC 40 or CTH
		6909.12	--Articles having a hardness equivalent to 9 or more on the Mohs scale	RVC 40 or CTH
		6909.19	--Other	RVC 40 or CTH
		6909.90	-Other	RVC 40 or CTH
	<b>69.10</b>		<b>Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.</b>	
		6910.10	-Of porcelain or china	RVC 40 or CTH
		6910.90	-Other	RVC 40 or CTH
	<b>69.11</b>		<b>Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.</b>	
		6911.10	-Tableware and kitchenware	RVC 40 or CTH
		6911.90	-Other	RVC 40 or CTH
	<b>69.12</b>		<b>Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.</b>	
		6912.00	-Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	RVC 40 or CTH
	<b>69.13</b>		<b>Statuettes and other ornamental ceramic articles.</b>	
		6913.10	-Of porcelain or china	RVC 40 or CTH
		6913.90	-Other	RVC 40 or CTH
	<b>69.14</b>		<b>Other ceramic articles.</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		6914.10	-Of porcelain or china	RVC 40 or CTH
		6914.90	-Other	RVC 40 or CTH
<b>70</b>			<b>Glass and glassware</b>	
	<b>70.01</b>		<b>Cullet and other waste and scrap of glass; glass in the mass.</b>	
		7001.00	-Cullet and other waste and scrap of glass; glass in the mass.	RVC 40 or CTH
	<b>70.02</b>		<b>Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.</b>	
		7002.10	-Balls	RVC 40 or CTH
		7002.20	-Rods	RVC 40 or CTH
		<b>7002.3</b>	<b>-Tubes :</b>	
		7002.31	--Of fused quartz or other fused silica	RVC 40 or CTH
		7002.32	--Of other glass having a linear coefficient of expansion not exceeding 5 x 10 <sup>-6</sup> per Kelvin within a temperature range of 0 °C to 300 °C	RVC 40 or CTH
		7002.39	--Other	RVC 40 or CTH
	<b>70.03</b>		<b>Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</b>	
		<b>7003.1</b>	<b>-Non-wired sheets :</b>	
		7003.12	--Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	RVC 40 or CTH
		7003.19	--Other	RVC 40 or CTH
		7003.20	-Wired sheets	RVC 40 or CTH
		7003.30	-Profiles	RVC 40 or CTH
	<b>70.04</b>		<b>Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</b>	
		7004.20	-Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	RVC 40 or CTH
		7004.90	-Other glass	RVC 40 or CTH
	<b>70.05</b>		<b>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.</b>	
		7005.10	-Non-wired glass, having an absorbent, reflecting or non-reflecting layer	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		<b>7005.2</b>	<b>-Other non-wired glass :</b>	
		7005.21	--Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	RVC 40 or CTH
		7005.29	--Other	RVC 40 or CTH
		7005.30	-Wired glass	RVC 40 or CTH
	<b>70.06</b>		<b>Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.</b>	
		7006.00	-Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	RVC 40 or CTH
	<b>70.07</b>		<b>Safety glass, consisting of toughened (tempered) or laminated glass.</b>	
		<b>7007.1</b>	<b>-Toughened (tempered) safety glass :</b>	
		7007.11	--Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	RVC 40 or CTH
		7007.19	--Other	RVC 40 or CTH
		<b>7007.2</b>	<b>-Laminated safety glass :</b>	
		7007.21	--Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	RVC 40 or CTH
		7007.29	--Other	RVC 40 or CTH
	<b>70.08</b>		<b>Multiple-walled insulating units of glass.</b>	
		7008.00	-Multiple-walled insulating units of glass.	RVC 40 or CTH
	<b>70.09</b>		<b>Glass mirrors, whether or not framed, including rear-view mirrors.</b>	
		7009.10	-Rear-view mirrors for vehicles	RVC 40 or CTH
		<b>7009.9</b>	<b>-Other :</b>	
		7009.91	--Unframed	RVC 40 or CTH
		7009.92	--Framed	RVC 40 or CTH
	<b>70.10</b>		<b>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.</b>	
		7010.10	-Ampoules	RVC 40 or CTH
		7010.20	-Stoppers, lids and other closures	RVC 40 or CTH
		7010.90	-Other	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	<b>70.11</b>		<b>Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.</b>	
		7011.10	-For electric lighting	RVC 40 or CTH
		7011.20	-For cathode-ray tubes	RVC 40 or CTH
		7011.90	-Other	RVC 40 or CTH
	<b>70.13</b>		<b>Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).</b>	
		7013.10	-Of glass-ceramics	RVC 40 or CTH
		<b>7013.2</b>	<b>-Stemware drinking glasses, other than of glass-ceramics :</b>	
		7013.22	--Of lead crystal	RVC 40 or CTH
		7013.28	--Other	RVC 40 or CTH
		<b>7013.3</b>	<b>-Other drinking glasses, other than of glass ceramics :</b>	
		7013.33	--Of lead crystal	RVC 40 or CTH
		7013.37	--Other	RVC 40 or CTH
		<b>7013.4</b>	<b>-Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics :</b>	
		7013.41	--Of lead crystal	RVC 40 or CTH
		7013.42	--Of glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C	RVC 40 or CTH
		7013.49	--Other	RVC 40 or CTH
		<b>7013.9</b>	<b>-Other glassware :</b>	
		7013.91	--Of lead crystal	RVC 40 or CTH
		7013.99	--Other	RVC 40 or CTH
	<b>70.14</b>		<b>Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.</b>	
		7014.00	-Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.	RVC 40 or CTH
	<b>70.15</b>		<b>Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked;</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
			<b>hollow glass spheres and their segments, for the manufacture of such glasses.</b>	
		7015.10	-Glasses for corrective spectacles	RVC 40 or CTH
		7015.90	-Other	RVC 40 or CTH
	<b>70.16</b>		<b>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.</b>	
		7016.10	-Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	RVC 40 or CTH
		7016.90	-Other	RVC 40 or CTH
	<b>70.17</b>		<b>Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.</b>	
		7017.10	-Of fused quartz or other fused silica	RVC 40 or CTH
		7017.20	-Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C	RVC 40 or CTH
		7017.90	-Other	RVC 40 or CTH
	<b>70.18</b>		<b>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.</b>	
		7018.10	-Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	RVC 40 or CTH
		7018.20	-Glass microspheres not exceeding 1 mm in diameter	RVC 40 or CTH
		7018.90	-Other	RVC 40 or CTH
	<b>70.19</b>		<b>Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).</b>	
		<b>7019.1</b>	<b>-Slivers, rovings, yarn and chopped strands :</b>	
		7019.11	--Chopped strands, of a length of not more than 50 mm	RVC 40 or CTH



Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		7019.12	--Rovings	RVC 40 or CTH
		7019.19	--Other	RVC 40 or CTH
		<b>7019.3</b>	<b>-Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products :</b>	
		7019.31	--Mats	RVC 40 or CTH
		7019.32	--Thin sheets (voiles)	RVC 40 or CTH
		7019.39	--Other	RVC 40 or CTH
		7019.40	-Woven fabrics of rovings	RVC 40 or CTH
		<b>7019.5</b>	<b>-Other woven fabrics :</b>	
		7019.51	--Of a width not exceeding 30 cm	RVC 40 or CTH
		7019.52	--Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m <sup>2</sup> , of filaments measuring per single yarn not more than 136 tex	RVC 40 or CTH
		7019.59	--Other	RVC 40 or CTH
		7019.90	-Other	RVC 40 or CTH
	<b>70.20</b>		<b>Other articles of glass.</b>	
		7020.00	-Other articles of glass.	RVC 40 or CTH
<b>SECTION - 207 - NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN</b>				
<b>71</b>			<b>Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin</b>	
	<b>71.01</b>		<b>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.</b>	
		7101.10	-Natural pearls	WO
		<b>7101.2</b>	<b>-Cultured pearls :</b>	
		7101.21	--Unworked	WO
		7101.22	--Worked	WO
	<b>71.02</b>		<b>Diamonds, whether or not worked, but not mounted or set.</b>	
		7102.10	-Unsorted	RVC 40 or CTSH
		<b>7102.2</b>	<b>-Industrial :</b>	
		7102.21	--Unworked or simply sawn, cleaved or bruted	RVC 40 or CTSH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		7102.29	--Other	RVC 40 or CTSH
		<b>7102.3</b>	<b>-Non-industrial :</b>	
		7102.31	--Unworked or simply sawn, cleaved or bruted	RVC 40 or CTSH
		7102.39	--Other	RVC 40 or CTSH
	<b>71.03</b>		<b>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.</b>	
		7103.10	-Unworked or simply sawn or roughly shaped	RVC 40 or CTSH
		<b>7103.9</b>	<b>-Otherwise worked :</b>	
		7103.91	--Rubies, sapphires and emeralds	RVC 40 or CTSH
		7103.99	--Other	RVC 40 or CTSH
	<b>71.04</b>		<b>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.</b>	
		7104.10	-Piezo-electric quartz	RVC 40 or CTSH
		7104.20	-Other, unworked or simply sawn or roughly shaped	RVC 40 or CTSH
		7104.90	-Other	RVC 40 or CTSH
	<b>71.05</b>		<b>Dust and powder of natural or synthetic precious or semi-precious stones.</b>	
		7105.10	-Of diamonds	RVC 40 or CTH
		7105.90	-Other	RVC 40 or CTSH
	<b>71.06</b>		<b>Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.</b>	
		7106.10	-Powder	RVC 40 or CTH
		<b>7106.9</b>	<b>-Other :</b>	
		7106.91	--Unwrought	RVC 40 or CTH
		7106.92	--Semi-manufactured	RVC 40 or CTH
	<b>71.07</b>		<b>Base metals clad with silver, not further worked than semi-manufactured.</b>	
		7107.00	-Base metals clad with silver, not further worked than semi-manufactured.	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	<b>71.08</b>		<b>Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.</b>	
		<b>7108.1</b>	<b>-Non-monetary :</b>	
		7108.11	--Powder	RVC 40 or CTH
		7108.12	--Other unwrought forms	RVC 40 or CTH
		7108.13	--Other semi-manufactured forms	RVC 40 or CTH
		7108.20	-Monetary	RVC 40 or CTH
	<b>71.09</b>		<b>Base metals or silver, clad with gold, not further worked than semi-manufactured.</b>	
		7109.00	-Base metals or silver, clad with gold, not further worked than semi-manufactured.	RVC 40 or CTH
	<b>71.10</b>		<b>Platinum, unwrought or in semi-manufactured forms, or in powder form.</b>	
		<b>7110.1</b>	<b>-Platinum :</b>	
		7110.11	--Unwrought or in powder form	RVC 40 or CTH
		7110.19	--Other	RVC 40 or CTH
		<b>7110.2</b>	<b>-Palladium :</b>	
		7110.21	--Unwrought or in powder form	RVC 40 or CTH
		7110.29	--Other	RVC 40 or CTH
		<b>7110.3</b>	<b>-Rhodium :</b>	
		7110.31	--Unwrought or in powder form	RVC 40 or CTH
		7110.39	--Other	RVC 40 or CTH
		<b>7110.4</b>	<b>-Iridium, osmium and ruthenium :</b>	
		7110.41	--Unwrought or in powder form	RVC 40 or CTH
		7110.49	--Other	RVC 40 or CTH
	<b>71.11</b>		<b>Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.</b>	
		7111.00	-Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	RVC 40 or CTH
	<b>71.12</b>		<b>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.</b>	
		7112.30	-Ash containing precious metal or precious metal compounds	RVC 40 or CTH
		<b>7112.9</b>	<b>-Other :</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		7112.91	--Of gold, including metal clad with gold but excluding sweepings containing other precious metals	RVC 40 or CTH
		7112.92	--Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	RVC 40 or CTH
		7112.99	--Other	RVC 40 or CTH
	<b>71.13</b>		<b>Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.</b>	
		<b>7113.1</b>	<b>-Of precious metal whether or not plated or clad with precious metal :</b>	
		7113.11	--Of silver, whether or not plated or clad with other precious metal	RVC 40 or CTSH
		7113.19	--Of other precious metal, whether or not plated or clad with precious metal	RVC 40 or CTH
		7113.20	-Of base metal clad with precious metal	RVC 40 or CTSH
	<b>71.14</b>		<b>Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.</b>	
		<b>7114.1</b>	<b>-Of precious metal whether or not plated or clad with precious metal :</b>	
		7114.11	--Of silver, whether or not plated or clad with other precious metal	RVC 40 or CTSH
		7114.19	--Of other precious metal, whether or not plated or clad with precious metal	RVC 40 or CTH
		7114.20	-Of base metal clad with precious metal	RVC 40 or CTSH
	<b>71.15</b>		<b>Other articles of precious metal or of metal clad with precious metal.</b>	
		7115.10	-Catalysts in the form of wire cloth or grill, of platinum	RVC 40 or CTH
		7115.90	-Other	RVC 40 or CTSH
	<b>71.16</b>		<b>Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).</b>	
		7116.10	-Of natural or cultured pearls	RVC 40 or CTSH
		7116.20	-Of precious or semi-precious stones (natural, synthetic or reconstructed)	RVC 40 or CTSH
	<b>71.17</b>		<b>Imitation jewellery.</b>	
		<b>7117.1</b>	<b>-Of base metal, whether or not plated with precious metal :</b>	
		7117.11	--Cuff-links and studs	RVC 40 or CTSH
		7117.19	--Other	RVC 40 or CTH
		7117.90	-Other	RVC 40 or CTSH
	<b>71.18</b>		<b>Coin.</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		7118.10	-Coin (other than gold coin), not being legal tender	RVC 40 or CTH
		7118.90	-Other	RVC 40 or CTH
<b>SECTION - 211 - BASE METALS AND ARTICLES OF BASE METAL</b>				
<b>72</b>			<b>Iron and steel</b>	
	<b>72.01</b>		<b>Pig iron and spiegeleisen in pigs, blocks or other primary forms.</b>	
		7201.10	-Non-alloy pig iron containing by weight 0.5 % or less of phosphorus	RVC 40 or CTH
		7201.20	-Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	RVC 40 or CTH
		7201.50	-Alloy pig iron; spiegeleisen	RVC 40 or CTH
	<b>72.02</b>		<b>Ferro-alloys.</b>	
		<b>7202.1</b>	<b>-Ferro-manganese :</b>	
		7202.11	--Containing by weight more than 2 % of carbon	RVC 40 or CTH
		7202.19	--Other	RVC 40 or CTH
		<b>7202.2</b>	<b>-Ferro-silicon :</b>	
		7202.21	--Containing by weight more than 55 % of silicon	RVC 40 or CTH
		7202.29	--Other	RVC 40 or CTH
		7202.30	-Ferro-silico-manganese	RVC 40 or CTH
		<b>7202.4</b>	<b>-Ferro-chromium :</b>	
		7202.41	--Containing by weight more than 4 % of carbon	RVC 40 or CTH
		7202.49	--Other	RVC 40 or CTH
		7202.50	-Ferro-silico-chromium	RVC 40 or CTH
		7202.60	-Ferro-nickel	RVC 40 or CTH
		7202.70	-Ferro-molybdenum	RVC 40 or CTH
		7202.80	-Ferro-tungsten and ferro-silico-tungsten	RVC 40 or CTH
		<b>7202.9</b>	<b>-Other :</b>	
		7202.91	--Ferro-titanium and ferro-silico-titanium	RVC 40 or CTH
		7202.92	--Ferro-vanadium	RVC 40 or CTH
		7202.93	--Ferro-niobium	RVC 40 or CTH
		7202.99	--Other	RVC 40 or CTH
	<b>72.03</b>		<b>Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
			<b>similar forms; iron having a minimum purity by weight of 99.94 %, in lumps, pellets or similar forms.</b>	
		7203.10	-Ferrous products obtained by direct reduction of iron ore	RVC 40 or CTH
		7203.90	-Other	RVC 40 or CTH
	<b>72.04</b>		<b>Ferrous waste and scrap; remelting scrap ingots of iron or steel.</b>	
		7204.10	-Waste and scrap of cast iron	RVC 40 or CTH
		<b>7204.2</b>	<b>-Waste and scrap of alloy steel :</b>	
		7204.21	--Of stainless steel	RVC 40 or CTH
		7204.29	--Other	RVC 40 or CTH
		7204.30	-Waste and scrap of tinned iron or steel	RVC 40 or CTH
		<b>7204.4</b>	<b>-Other waste and scrap :</b>	
		7204.41	--Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	RVC 40 or CTH
		7204.49	--Other	RVC 40 or CTH
		7204.50	-Remelting scrap ingots	RVC 40 or CTH
	<b>72.05</b>		<b>Granules and powders, of pig iron, spiegeleisen, iron or steel.</b>	
		7205.10	-Granules	RVC 40 or CTH
		<b>7205.2</b>	<b>-Powders :</b>	
		7205.21	--Of alloy steel	RVC 40 or CTH
		7205.29	--Other	RVC 40 or CTH
	<b>72.06</b>		<b>Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).</b>	
		7206.10	-Ingots	RVC 40 or CTH
		7206.90	-Other	RVC 40 or CTH
	<b>72.07</b>		<b>Semi-finished products of iron or non-alloy steel.</b>	
		<b>7207.1</b>	<b>-Containing by weight less than 0.25 % of carbon :</b>	
		7207.11	--Of rectangular (including square) cross-section, the width measuring less than twice the thickness	RVC 40 or CTH
		7207.12	--Other, of rectangular (other than square) cross-section	RVC 40 or CTH
		7207.19	--Other	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		7207.20	-Containing by weight 0.25 % or more of carbon	RVC 40 or CTH
	<b>72.08</b>		<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.</b>	
		7208.10	-In coils, not further worked than hot-rolled, with patterns in relief	RVC 40 or CTH
		<b>7208.2</b>	<b>-Other, in coils, not further worked than hot-rolled, pickled :</b>	
		7208.25	--Of a thickness of 4.75 mm or more	RVC 40 or CTH
		7208.26	--Of a thickness of 3 mm or more but less than 4.75 mm	RVC 40 or CTH
		7208.27	--Of a thickness of less than 3 mm	RVC 40 or CTH
		<b>7208.3</b>	<b>-Other, in coils, not further worked than hot-rolled :</b>	
		7208.36	--Of a thickness exceeding 10 mm	RVC 40 or CTH
		7208.37	--Of a thickness of 4.75 mm or more but not exceeding 10 mm	RVC 40 or CTH
		7208.38	--Of a thickness of 3 mm or more but less than 4.75 mm	RVC 40 or CTH
		7208.39	--Of a thickness of less than 3 mm	RVC 40 or CTH
		7208.40	-Not in coils, not further worked than hot-rolled, with patterns in relief	RVC 40 or CTH
		<b>7208.5</b>	<b>-Other, not in coils, not further worked than hot-rolled :</b>	
		7208.51	--Of a thickness exceeding 10 mm	RVC 40 or CTH
		7208.52	--Of a thickness of 4.75 mm or more but not exceeding 10 mm	RVC 40 or CTH
		7208.53	--Of a thickness of 3 mm or more but less than 4.75 mm	RVC 40 or CTH
		7208.54	--Of a thickness of less than 3 mm	RVC 40 or CTH
		7208.90	-Other	RVC 40 or CTH
	<b>72.09</b>		<b>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.</b>	
		<b>7209.1</b>	<b>-In coils, not further worked than cold-rolled(cold-reduced) :</b>	
		7209.15	--Of a thickness of 3 mm or more	CTH
		7209.16	--Of a thickness exceeding 1 mm but less than 3 mm	CTH
		7209.17	--Of a thickness of 0.5 mm or more but not exceeding 1 mm	CTH
		7209.18	--Of a thickness of less than 0.5 mm	CTH
		<b>7209.2</b>	<b>-Not in coils, not further worked than cold-rolled(cold-reduced) :</b>	
		7209.25	--Of a thickness of 3 mm or more	CTH

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		7209.26	--Of a thickness exceeding 1 mm but less than 3 mm	CTH
		7209.27	--Of a thickness of 0.5 mm or more but not exceeding 1 mm	CTH
		7209.28	--Of a thickness of less than 0.5 mm	CTH
		7209.90	-Other	CTH
	<b>72.10</b>		<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.</b>	
		<b>7210.1</b>	<b>-Plated or coated with tin :</b>	
		7210.11	--Of a thickness of 0.5mm or more	RVC 40 or CTH
		7210.12	--Of a thickness of less than 0.5mm	RVC 40 or CTH
		7210.20	-Plated or coated with lead, including terne-plate	RVC 40 or CTH
		7210.30	-Electrolytically plated or coated with zinc	RVC 40 or CTH
		<b>7210.4</b>	<b>-Otherwise plated or coated with zinc :</b>	
		7210.41	--Corrugated	RVC 40 or CTH
		7210.49	--Other	RVC 40 or CTH
		7210.50	-Plated or coated with chromium oxides or with chromium and chromium oxides	RVC 40 or CTH
		<b>7210.6</b>	<b>-Plated or coated with aluminium :</b>	
		7210.61	--Plated or coated with aluminium-zinc alloys	RVC 40 or CTH
		7210.69	--Other	RVC 40 or CTH
		7210.70	-Painted, varnished or coated with plastics	RVC 40 or CTH
		7210.90	-Other	RVC 40 or CTH
	<b>72.11</b>		<b>Flat-rolled products of iron or non-alloy steel, of a width of less than 600mm, not clad, plated or coated.</b>	
		<b>7211.1</b>	<b>-Not further worked than hot-rolled :</b>	
		7211.13	--Rolled on four faces or in a closed box pass, of a width exceeding 150mm and a thickness of not less than 4mm, not in coils and without patterns in relief	RVC 40 or CTH
		7211.14	--Other, of a thickness of 4.75mm or more	RVC 40 or CTH
		7211.19	--Other	RVC 40 or CTH
		<b>7211.2</b>	<b>-Not further worked than cold-rolled(cold-reduced) :</b>	
		7211.23	--Containing by weight less than 0.25 % of carbon	RVC 40 or CTH
		7211.29	--Other	RVC 40 or CTH



Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		7211.90	-Other	RVC 40 or CTH
	<b>72.12</b>		<b>Flat-rolled products of iron or non-alloy steel, of a width of less than 600mm, clad, plated or coated.</b>	
		7212.10	-Plated or coated with tin	RVC 40 or CTH
		7212.20	-Electrolytically plated or coated with zinc	RVC 40 or CTH
		7212.30	-Otherwise plated or coated with zinc	RVC 40 or CTH
		7212.40	-Painted, varnished or coated with plastics	RVC 40 or CTH
		7212.50	-Otherwise plated or coated	RVC 40 or CTH
		7212.60	-Clad	RVC 40 or CTH
	<b>72.13</b>		<b>Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.</b>	
		7213.10	-Containing indentations, ribs, grooves or other deformations produced during the rolling process	RVC 40 or CTH
		7213.20	-Other, of free-cutting steel	RVC 40 or CTH
		<b>7213.9</b>	<b>-Other :</b>	
		7213.91	--Of circular cross-section measuring less than 14 mm in diameter	RVC 40 or CTH
		7213.99	--Other	RVC 40 or CTH
	<b>72.14</b>		<b>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.</b>	
		7214.10	-Forged	RVC 40 or CTH
		7214.20	-Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	RVC 40 or CTH
		7214.30	-Other, of free-cutting steel	RVC 40 or CTH
		<b>7214.9</b>	<b>-Other :</b>	
		7214.91	--Of rectangular (other than square) cross-section	RVC 40 or CTH
		7214.99	--Other	RVC 40 or CTH
	<b>72.15</b>		<b>Other bars and rods of iron or non-alloy steel.</b>	
		7215.10	-Of free-cutting steel, not further worked than cold-formed or cold-finished	RVC 40 or CTH
		7215.50	-Other, not further worked than cold-formed or cold-finished	RVC 40 or CTH
		7215.90	-Other	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	<b>72.16</b>		<b>Angles, shapes and sections of iron or non-alloy steel.</b>	
		7216.10	-U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	RVC 40 or CTH
		<b>7216.2</b>	<b>-L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm :</b>	
		7216.21	--L sections	RVC 40 or CTH
		7216.22	--T sections	RVC 40 or CTH
		<b>7216.3</b>	<b>-U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more :</b>	
		7216.31	--U sections	RVC 40 or CTH
		7216.32	--I sections	RVC 40 or CTH
		7216.33	--H sections	RVC 40 or CTH
		7216.40	-L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	RVC 40 or CTH
		7216.50	-Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	RVC 40 or CTH
		<b>7216.6</b>	<b>-Angles, shapes and sections, not further worked than cold-formed or cold-finished :</b>	
		7216.61	--Obtained from flat-rolled products	RVC 40 or CTH
		7216.69	--Other	RVC 40 or CTH
		<b>7216.9</b>	<b>-Other :</b>	
		7216.91	--Cold-formed or cold-finished from flat-rolled products	RVC 40 or CTH
		7216.99	--Other	RVC 40 or CTH
	<b>72.17</b>		<b>Wire of iron or non-alloy steel.</b>	
		7217.10	-Not plated or coated, whether or not polished	RVC 40 or CTH
		7217.20	-Plated or coated with zinc	RVC 40 or CTH
		7217.30	-Plated or coated with other base metals	RVC 40 or CTH
		7217.90	-Other	RVC 40 or CTH
	<b>72.18</b>		<b>Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.</b>	
		7218.10	-Ingots and other primary forms	RVC 40 or CTH
		<b>7218.9</b>	<b>-Other :</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		7218.91	--Of rectangular (other than square) cross-section	RVC 40 or CTH
		7218.99	--Other	RVC 40 or CTH
	<b>72.19</b>		<b>Flat-rolled products of stainless steel, of a width of 600 mm or more.</b>	
		<b>7219.1</b>	<b>-Not further worked than hot-rolled, in coils :</b>	
		7219.11	--Of a thickness exceeding 10mm	RVC 40 or CTH
		7219.12	--Of a thickness of 4.75 mm or more but not exceeding 10 mm	RVC 40 or CTH
		7219.13	--Of a thickness of 3mm or more but less than 4.75mm	RVC 40 or CTH
		7219.14	--Of a thickness of less than 3mm	RVC 40 or CTH
		<b>7219.2</b>	<b>-Not further worked than hot-rolled, not in coils :</b>	
		7219.21	--Of a thickness exceeding 10mm	RVC 40 or CTH
		7219.22	--Of a thickness of 4.75 mm or more but not exceeding 10 mm	RVC 40 or CTH
		7219.23	--Of a thickness of 3mm or more but less than 4.75mm	RVC 40 or CTH
		7219.24	--Of a thickness of less than 3mm	RVC 40 or CTH
		<b>7219.3</b>	<b>-Not further worked than cold-rolled (cold-reduced) :</b>	
		7219.31	--Of a thickness of 4.75 mm or more	RVC 40 or CTH
		7219.32	--Of a thickness of 3mm or more but less than 4.75mm	RVC 40 or CTH
		7219.33	--Of a thickness exceeding 1mm but less than 3mm	RVC 40 or CTH
		7219.34	--Of a thickness of 0.5mm or more but not exceeding 1mm	RVC 40 or CTH
		7219.35	--Of a thickness of less than 0.5mm	RVC 40 or CTH
		7219.90	-Other	RVC 40 or CTH
	<b>72.20</b>		<b>Flat-rolled products of stainless steel, of a width of less than 600mm.</b>	
		<b>7220.1</b>	<b>-Not further worked than hot-rolled :</b>	
		7220.11	--Of a thickness of 4.75 mm or more	CTH, except from heading 72.19
		7220.12	--Of a thickness of less than 4.75mm	CTH, except from heading 72.19
		7220.20	-Not further worked than cold-rolled (cold-reduced)	RVC 40 or CTH
		7220.90	-Other	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	<b>72.21</b>		<b>Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.</b>	
		7221.00	-Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	RVC 40 or CTH
	<b>72.22</b>		<b>Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.</b>	
		<b>7222.1</b>	<b>-Bars and rods, not further worked than hot-rolled, hot-drawn or extruded :</b>	
		7222.11	--Of circular cross-section	RVC 40 or CTH
		7222.19	--Other	RVC 40 or CTH
		7222.20	-Bars and rods, not further worked than cold-formed or cold-finished	RVC 40 or CTH
		7222.30	-Other bars and rods	RVC 40 or CTH
		7222.40	-Angles, shapes and sections	RVC 40 or CTH
	<b>72.23</b>		<b>Wire of stainless steel.</b>	
		7223.00	-Wire of stainless steel.	RVC 40 or CTH
	<b>72.24</b>		<b>Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.</b>	
		7224.10	-Ingots and other primary forms	RVC 40 or CTH
		7224.90	-Other	RVC 40 or CTH
	<b>72.25</b>		<b>Flat-rolled products of other alloy steel, of a width of 600 mm or more.</b>	
		<b>7225.1</b>	<b>-Of silicon-electrical steel :</b>	
		7225.11	--Grain-oriented	RVC 40 or CTH
		7225.19	--Other	RVC 40 or CTH
		7225.30	-Other, not further worked than hot-rolled, in coils	RVC 40 or CTH
		7225.40	-Other, not further worked than hot-rolled, not in coils	RVC 40 or CTH
		7225.50	-Other, not further worked than cold-rolled (cold-reduced)	RVC 40 or CTH
		<b>7225.9</b>	<b>-Other :</b>	
		7225.91	--Electrolytically plated or coated with zinc	RVC 40 or CTH
		7225.92	--Otherwise plated or coated with zinc	RVC 40 or CTH
		7225.99	--Other	RVC 40 or CTH
	<b>72.26</b>		<b>Flat-rolled products of other alloy steel, of a width of less than 600 mm.</b>	
		<b>7226.1</b>	<b>-Of silicon-electrical steel :</b>	

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		7226.11	--Grain-oriented	RVC 40 or CTH
		7226.19	--Other	RVC 40 or CTH
		7226.20	-Of high speed steel	RVC 40 or CTH
		<b>7226.9</b>	<b>-Other :</b>	
		7226.91	--Not further worked than hot-rolled	RVC 40 or CTH
		7226.92	--Not further worked than cold-rolled (cold-reduced)	RVC 40 or CTH
		7226.99	--Other	RVC 40 or CTH
	<b>72.27</b>		<b>Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.</b>	
		7227.10	-Of high speed steel	RVC 40 or CTH
		7227.20	-Of silico-manganese steel	RVC 40 or CTH
		7227.90	-Other	RVC 40 or CTH
	<b>72.28</b>		<b>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.</b>	
		7228.10	-Bars and rods, of high speed steel	RVC 40 or CTH
		7228.20	-Bars and rods, of silico-manganese steel	RVC 40 or CTH
		7228.30	-Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	RVC 40 or CTH
		7228.40	-Other bars and rods, not further worked than forged	RVC 40 or CTH
		7228.50	-Other bars and rods, not further worked than cold-formed or cold-finished	RVC 40 or CTH
		7228.60	-Other bars and rods	RVC 40 or CTH
		7228.70	-Angles, shapes and sections	RVC 40 or CTH
		7228.80	-Hollow drill bars and rods	RVC 40 or CTH
	<b>72.29</b>		<b>Wire of other alloy steel.</b>	
		7229.20	-Of silico-manganese steel	RVC 40 or CTH
		7229.90	-Other	RVC 40 or CTH
<b>73</b>			<b>Articles of iron or steel</b>	
	<b>73.01</b>		<b>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.</b>	
		7301.10	-Sheet piling	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		7301.20	-Angles, shapes and sections	RVC 40 or CTH
	<b>73.02</b>		<b>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.</b>	
		7302.10	-Rails	RVC 40 or CTH
		7302.30	-Switch blades, crossing frogs, point rods and other crossing pieces	RVC 40 or CTH
		7302.40	-Fish-plates and sole plates	RVC 40 or CTH
		7302.90	-Other	RVC 40 or CTH
	<b>73.03</b>		<b>Tubes, pipes and hollow profiles, of cast iron.</b>	
		7303.00	-Tubes, pipes and hollow profiles, of cast iron.	RVC 40 or CTH
	<b>73.04</b>		<b>Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.</b>	
		<b>7304.1</b>	<b>-Line pipe of a kind used for oil or gas pipelines :</b>	
		7304.11	--Of stainless steel	RVC 40 or CTH
		7304.19	--Other	RVC 40 or CTH
		<b>7304.2</b>	<b>-Casing, tubing and drill pipe, of a kind used in drilling for oil or gas :</b>	
		7304.22	--Drill pipe of stainless steel	RVC 40 or CTH
		7304.23	--Other drill pipe	RVC 40 or CTH
		7304.24	--Other, of stainless steel	RVC 40 or CTH
		7304.29	--Other	RVC 40 or CTH
		<b>7304.3</b>	<b>-Other, of circular cross-section, of iron or non-alloy steel :</b>	
		7304.31	--Cold-drawn or cold-rolled (cold-reduced)	RVC 40 or CTH
		7304.39	--Other	RVC 40 or CTH
		<b>7304.4</b>	<b>-Other, of circular cross-section, of stainless steel :</b>	
		7304.41	--Cold-drawn or cold-rolled (cold-reduced)	RVC 40 or CTH
		7304.49	--Other	RVC 40 or CTH

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		<b>7304.5</b>	<b>-Other, of circular cross-section, of other alloy steel :</b>	
		7304.51	--Cold-drawn or cold-rolled (cold-reduced)	RVC 40 or CTH
		7304.59	--Other	RVC 40 or CTH
		7304.90	-Other	RVC 40 or CTH
	<b>73.05</b>		<b>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.</b>	
		<b>7305.1</b>	<b>-Line pipe of a kind used for oil or gas pipelines :</b>	
		7305.11	--Longitudinally submerged arc welded	RVC 40 or CTH
		7305.12	--Other, longitudinally welded	RVC 40 or CTH
		7305.19	--Other	RVC 40 or CTH
		7305.20	-Casing of a kind used in drilling for oil or gas	RVC 40 or CTH
		<b>7305.3</b>	<b>-Other, welded :</b>	
		7305.31	--Longitudinally welded	RVC 40 or CTH
		7305.39	--Other	RVC 40 or CTH
		7305.90	-Other	RVC 40 or CTH
	<b>73.06</b>		<b>Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.</b>	
		<b>7306.1</b>	<b>-Line pipe of a kind used for oil or gas pipe-lines :</b>	
		7306.11	--Welded, of stainless steel	RVC 40 or CTH
		7306.19	--Other	RVC 40 or CTH
		<b>7306.2</b>	<b>-Casing and tubing of a kind used in drilling for oil or gas :</b>	
		7306.21	--Welded, of stainless steel	RVC 40 or CTH
		7306.29	--Other	RVC 40 or CTH
		7306.30	-Other, welded, of circular cross-section, of iron or non-alloy steel	RVC 40 or CTH
		7306.40	-Other, welded, of circular cross-section, of stainless steel	RVC 40 or CTH
		7306.50	-Other, welded, of circular cross-section, of other alloy steel	RVC 40 or CTH
		<b>7306.6</b>	<b>-Other, welded, of non-circular cross-section :</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		7306.61	--Of square or rectangular cross-section	RVC 40 or CTH
		7306.69	--Of other non-circular cross-section	RVC 40 or CTH
		7306.90	-Other	RVC 40 or CTH
	<b>73.07</b>		<b>Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.</b>	
		<b>7307.1</b>	<b>--Cast fittings :</b>	
		7307.11	--Of non-malleable cast iron	RVC 40 or CTH
		7307.19	--Other	RVC 40 or CTH
		<b>7307.2</b>	<b>--Other, of stainless steel :</b>	
		7307.21	--Flanges	RVC 40 or CTH
		7307.22	--Threaded elbows, bends and sleeves	RVC 40 or CTH
		7307.23	--Butt welding fittings	RVC 40 or CTH
		7307.29	--Other	RVC 40 or CTH
		<b>7307.9</b>	<b>--Other :</b>	
		7307.91	--Flanges	RVC 40 or CTH
		7307.92	--Threaded elbows, bends and sleeves	RVC 40 or CTH
		7307.93	--Butt welding fittings	RVC 40 or CTH
		7307.99	--Other	RVC 40 or CTH
	<b>73.08</b>		<b>Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.</b>	
		7308.10	-Bridges and bridge-sections	RVC 40 or CTH
		7308.20	-Towers and lattice masts	RVC 40 or CTH
		7308.30	-Doors, windows and their frames and thresholds for doors	RVC 40 or CTH
		7308.40	-Equipment for scaffolding, shuttering, propping or pitpropping	RVC 40 or CTH
		7308.90	-Other	RVC 40 or CTH



Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	73.09		<b>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.</b>	
		7309.00	-Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	RVC 40 or CTH
	73.10		<b>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.</b>	
		7310.10	-Of a capacity of 50 l or more	RVC 40 or CTH
		<b>7310.2</b>	<b>-Of a capacity of less than 50 l :</b>	
		7310.21	--Cans which are to be closed by soldering or crimping	RVC 40 or CTH
		7310.29	--Other	RVC 40 or CTH
	73.11		<b>Containers for compressed or liquefied gas, of iron or steel.</b>	
		7311.00	-Containers for compressed or liquefied gas, of iron or steel.	RVC 40 or CTH
	73.12		<b>Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.</b>	
		7312.10	-Stranded wire, ropes and cables	RVC 40 or CTH
		7312.90	-Other	RVC 40 or CTH
	73.13		<b>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.</b>	
		7313.00	-Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	RVC 40 or CTH
	73.14		<b>Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.</b>	
		<b>7314.1</b>	<b>-Woven cloth :</b>	
		7314.12	--Endless bands for machinery, of stainless steel	RVC 40 or CTH
		7314.14	--Other woven cloth, of stainless steel	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		7314.19	--Other	RVC 40 or CTH
		7314.20	-Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm <sup>2</sup> or more	RVC 40 or CTH
		<b>7314.3</b>	<b>-Other grill, netting and fencing, welded at the intersection :</b>	
		7314.31	--Plated or coated with zinc	RVC 40 or CTH
		7314.39	--Other	RVC 40 or CTH
		<b>7314.4</b>	<b>-Other cloth, grill, netting and fencing :</b>	
		7314.41	--Plated or coated with zinc	RVC 40 or CTH
		7314.42	--Coated with plastics	RVC 40 or CTH
		7314.49	--Other	RVC 40 or CTH
		7314.50	-Expanded metal	RVC 40 or CTH
	<b>73.15</b>		<b>Chain and parts thereof, of iron or steel.</b>	
		<b>7315.1</b>	<b>-Articulated link chain and parts thereof :</b>	
		7315.11	--Roller chain	RVC 40 or CTH
		7315.12	--Other chain	RVC 40 or CTH
		7315.19	--Parts	RVC 40 or CTH
		7315.20	-Skid chain	RVC 40 or CTH
		<b>7315.8</b>	<b>-Other chain :</b>	
		7315.81	--Stud-link	RVC 40 or CTH
		7315.82	--Other, welded link	RVC 40 or CTH
		7315.89	--Other	RVC 40 or CTH
		7315.90	-Other parts	RVC 40 or CTH
	<b>73.16</b>		<b>Anchors, grapnels and parts thereof, of iron or steel.</b>	
		7316.00	-Anchors, grapnels and parts thereof, of iron or steel.	RVC 40 or CTH
	<b>73.17</b>		<b>Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.</b>	
		7317.00	-Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether	RVC 40 or CTH

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			or not with heads of other material, but excluding such articles with heads of copper.	
	<b>73.18</b>		<b>Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.</b>	
		<b>7318.1</b>	<b>-Threaded articles :</b>	
		7318.11	--Coach screws	RVC 40 or CTH
		7318.12	--Other wood screws	RVC 40 or CTH
		7318.13	--Screw hooks and screw rings	RVC 40 or CTH
		7318.14	--Self-tapping screws	RVC 40 or CTH
		7318.15	--Other screws and bolts, whether or not with their nuts or washers	RVC 40 or CTH
		7318.16	--Nuts	RVC 40 or CTH
		7318.19	--Other	RVC 40 or CTH
		<b>7318.2</b>	<b>-Non-threaded articles :</b>	
		7318.21	--Spring washers and other lock washers	RVC 40 or CTH
		7318.22	--Other washers	RVC 40 or CTH
		7318.23	--Rivets	RVC 40 or CTH
		7318.24	--Cotters and cotter-pins	RVC 40 or CTH
		7318.29	--Other	RVC 40 or CTH
	<b>73.19</b>		<b>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.</b>	
		7319.40	-Safety pins and other pins	RVC 40 or CTH
		7319.90	-Other	RVC 40 or CTH
	<b>73.20</b>		<b>Springs and leaves for springs, of iron or steel.</b>	
		7320.10	-Leaf-springs and leaves therefor	RVC 40 or CTH
		7320.20	-Helical springs	RVC 40 or CTH
		7320.90	-Other	RVC 40 or CTH
	<b>73.21</b>		<b>Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric</b>	

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			<b>domestic appliances, and parts thereof, of iron or steel.</b>	
		<b>7321.1</b>	<b>-Cooking appliances and plate warmers :</b>	
		7321.11	--For gas fuel or for both gas and other fuels	RVC 40 or CTH
		7321.12	--For liquid fuel	RVC 40 or CTH
		7321.19	--Other, including appliances for solid fuel	RVC 40 or CTH
		<b>7321.8</b>	<b>-Other appliances :</b>	
		7321.81	--For gas fuel or for both gas and other fuels	RVC 40 or CTH
		7321.82	--For liquid fuel	RVC 40 or CTH
		7321.89	--Other, including appliances for solid fuel	RVC 40 or CTH
		7321.90	-Parts	RVC 40 or CTH
	<b>73.22</b>		<b>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.</b>	
		<b>7322.1</b>	<b>-Radiators and parts thereof :</b>	
		7322.11	--Of cast iron	RVC 40 or CTH
		7322.19	--Other	RVC 40 or CTH
		7322.90	-Other	RVC 40 or CTH
	<b>73.23</b>		<b>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.</b>	
		7323.10	-Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	RVC 40 or CTH
		<b>7323.9</b>	<b>-Other :</b>	
		7323.91	--Of cast iron, not enamelled	RVC 40 or CTH
		7323.92	--Of cast iron, enamelled	RVC 40 or CTH
		7323.93	--Of stainless steel	RVC 40 or CTH
		7323.94	--Of iron (other than cast iron) or steel, enamelled	RVC 40 or CTH
		7323.99	--Other	RVC 40 or CTH
	<b>73.24</b>		<b>Sanitary ware and parts thereof, of iron or steel.</b>	

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		7324.10	-Sinks and wash basins, of stainless steel	RVC 40 or CTH
		<b>7324.2</b>	<b>-Baths :</b>	
		7324.21	--Of cast iron, whether or not enamelled	RVC 40 or CTH
		7324.29	--Other	RVC 40 or CTH
		7324.90	-Other, including parts	RVC 40 or CTH
	<b>73.25</b>		<b>Other cast articles of iron or steel.</b>	
		7325.10	-Of non-malleable cast iron	RVC 40 or CTH
		<b>7325.9</b>	<b>-Other :</b>	
		7325.91	--Grinding balls and similar articles for mills	RVC 40 or CTH
		7325.99	--Other	RVC 40 or CTH
	<b>73.26</b>		<b>Other articles of iron or steel.</b>	
		<b>7326.1</b>	<b>-Forged or stamped, but not further worked :</b>	
		7326.11	--Grinding balls and similar articles for mills	RVC 40 or CTH
		7326.19	--Other	RVC 40 or CTH
		7326.20	-Articles of iron or steel wire	RVC 40 or CTH
		7326.90	-Other	RVC 40 or CTH
<b>74</b>			<b>Copper and articles thereof</b>	
	<b>74.01</b>		<b>Copper mattes; cement copper (precipitated copper).</b>	
		7401.00	-Copper mattes; cement copper (precipitated copper).	RVC 40 or CTH
	<b>74.02</b>		<b>Unrefined copper; copper anodes for electrolytic refining.</b>	
		7402.00	-Unrefined copper; copper anodes for electrolytic refining.	RVC 40 or CTH
	<b>74.03</b>		<b>Refined copper and copper alloys, unwrought.</b>	
		<b>7403.1</b>	<b>-Refined copper :</b>	
		7403.11	--Cathodes and sections of cathodes	RVC 40 or CTH
		7403.12	--Wire-bars	RVC 40 or CTH
		7403.13	--Billets	RVC 40 or CTH
		7403.19	--Other	RVC 40 or CTH
		<b>7403.2</b>	<b>-Copper alloys :</b>	
		7403.21	--Copper-zinc base alloys (brass)	RVC 40 or CTH
		7403.22	--Copper-tin base alloys (bronze)	RVC 40 or CTH

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		7403.29	--Other copper alloys (other than master alloys of heading 74.05)	RVC 40 or CTH
	<b>74.04</b>		<b>Copper waste and scrap.</b>	
		7404.00	-Copper waste and scrap.	RVC 40 or CTH
	<b>74.05</b>		<b>Master alloys of copper.</b>	
		7405.00	-Master alloys of copper.	RVC 40 or CTH
	<b>74.06</b>		<b>Copper powders and flakes.</b>	
		7406.10	-Powders of non-lamellar structure	RVC 40 or CTH
		7406.20	-Powders of lamellar structure; flakes	RVC 40 or CTH
	<b>74.07</b>		<b>Copper bars, rods and profiles.</b>	
		7407.10	-Of refined copper	RVC 40 or CTH
		<b>7407.2</b>	<b>-Of copper alloys :</b>	
		7407.21	--Of copper-zinc base alloys (brass)	RVC 40 or CTH
		7407.29	--Other	RVC 40 or CTH
	<b>74.08</b>		<b>Copper wire.</b>	
		<b>7408.1</b>	<b>-Of refined copper :</b>	
		7408.11	--Of which the maximum cross-sectional dimension exceeds 6 mm	RVC 40; or CTH, except from heading 74.07
		7408.19	--Other	RVC 40; or CTH, except from heading 74.07
		<b>7408.2</b>	<b>-Of copper alloys :</b>	
		7408.21	--Of copper-zinc base alloys (brass)	RVC 40; or CTH, except from heading 74.07
		7408.22	--Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	RVC 40; or CTH, except from heading 74.07
		7408.29	--Other	RVC 40; or CTH, except from heading 74.07
	<b>74.09</b>		<b>Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.</b>	
		<b>7409.1</b>	<b>-Of refined copper :</b>	
		7409.11	--In coils	RVC 40 or CTH
		7409.19	--Other	RVC 40 or CTH
		<b>7409.2</b>	<b>-Of copper-zinc base alloys (brass) :</b>	
		7409.21	--In coils	RVC 40 or CTH

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		7409.29	--Other	RVC 40 or CTH
		<b>7409.3</b>	<b>-Of copper-tin base alloys (bronze) :</b>	
		7409.31	--In coils	RVC 40 or CTH
		7409.39	--Other	RVC 40 or CTH
		7409.40	-Of copper-nickel base alloys (cupronickel) or copper-nickel-zinc base alloys (nickel silver)	RVC 40 or CTH
		7409.90	-Of other copper alloys	RVC 40 or CTH
	<b>74.10</b>		<b>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.</b>	
		<b>7410.1</b>	<b>-Not backed :</b>	
		7410.11	--Of refined copper	RVC 40 or CTH
		7410.12	--Of copper alloys	RVC 40 or CTH
		<b>7410.2</b>	<b>-Backed :</b>	
		7410.21	--Of refined copper	RVC 40 or CTH
		7410.22	--Of copper alloys	RVC 40 or CTH
	<b>74.11</b>		<b>Copper tubes and pipes.</b>	
		7411.10	-Of refined copper	RVC 40 or CTH
		<b>7411.2</b>	<b>-Of copper alloys :</b>	
		7411.21	--Of copper-zinc base alloys (brass)	RVC 40 or CTH
		7411.22	--Of copper-nickel base alloys (cupronickel) or copper-nickel-zinc base alloys (nickel silver)	RVC 40 or CTH
		7411.29	--Other	RVC 40 or CTH
	<b>74.12</b>		<b>Copper tube or pipe fittings (for example, couplings, elbows, sleeves).</b>	
		7412.10	-Of refined copper	RVC 40 or CTH
		7412.20	-Of copper alloys	RVC 40 or CTH
	<b>74.13</b>		<b>Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.</b>	
		7413.00	-Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	RVC 40; or CTH, except from heading 74.07
	<b>74.15</b>		<b>Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
			<b>heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.</b>	
		7415.10	-Nails and tacks, drawing pins, staples and similar articles	RVC 40 or CTH
		<b>7415.2</b>	<b>-Other articles, not threaded :</b>	
		7415.21	--Washers (including spring washers)	RVC 40 or CTH
		7415.29	--Other	RVC 40 or CTH
		<b>7415.3</b>	<b>-Other threaded articles :</b>	
		7415.33	--screws; bolts and nuts	RVC 40 or CTH
		7415.39	--Other	RVC 40 or CTH
	<b>74.18</b>		<b>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.</b>	
		7418.10	-Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	RVC 40 or CTH
		7418.20	-Sanitary ware and parts thereof	RVC 40 or CTH
	<b>74.19</b>		<b>Other articles of copper.</b>	
		7419.10	-Chain and parts thereof	RVC 40 or CTH
		<b>7419.9</b>	<b>-Other :</b>	
		7419.91	--Cast, moulded, stamped or forged, but not further worked	RVC 40 or CTH
		7419.99	--Other	RVC 40 or CTH
<b>75</b>			<b>Nickel and articles thereof</b>	
	<b>75.01</b>		<b>Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.</b>	
		7501.10	-Nickel mattes	RVC 40 or CTH
		7501.20	-Nickel oxide sinters and other intermediate products of nickel metallurgy	RVC 40 or CTH
	<b>75.02</b>		<b>Unwrought nickel.</b>	
		7502.10	-Nickel, not alloyed	RVC 40 or CTH
		7502.20	-Nickel alloys	RVC 40 or CTH
	<b>75.03</b>		<b>Nickel waste and scrap.</b>	
		7503.00	-Nickel waste and scrap.	RVC 40 or CTH
	<b>75.04</b>		<b>Nickel powders and flakes.</b>	
		7504.00	-Nickel powders and flakes.	RVC 40 or CTH



Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	<b>75.05</b>		<b>Nickel bars, rods, profiles and wire.</b>	
		<b>7505.1</b>	<b>-Bars, rods and profiles :</b>	
		7505.11	--Of nickel, not alloyed	RVC 40 or CTH
		7505.12	--Of nickel alloys	RVC 40 or CTH
		<b>7505.2</b>	<b>-Wire :</b>	
		7505.21	--Of nickel, not alloyed	RVC 40 or CTH
		7505.22	--Of nickel alloys	RVC 40 or CTH
	<b>75.06</b>		<b>Nickel plates, sheets, strip and foil.</b>	
		7506.10	-Of nickel, not alloyed	RVC 40 or CTH
		7506.20	-Of nickel alloys	RVC 40 or CTH
	<b>75.07</b>		<b>Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).</b>	
		<b>7507.1</b>	<b>-Tubes and pipes :</b>	
		7507.11	--Of nickel, not alloyed	RVC 40 or CTH
		7507.12	--Of nickel alloys	RVC 40 or CTH
		7507.20	-Tube or pipe fittings	RVC 40 or CTH
	<b>75.08</b>		<b>Other articles of nickel.</b>	
		7508.10	-Cloth, grill and netting, of nickel wire	RVC 40 or CTH
		7508.90	-Other	RVC 40 or CTH
<b>76</b>			<b>Aluminium and articles thereof</b>	
	<b>76.01</b>		<b>Unwrought aluminium.</b>	
		7601.10	-Aluminium, not alloyed	RVC 40 or CTH
		7601.20	-Aluminium alloys	RVC 40 or CTH
	<b>76.02</b>		<b>Aluminium waste and scrap.</b>	
		7602.00	-Aluminium waste and scrap.	RVC 40 or CTH
	<b>76.03</b>		<b>Aluminium powders and flakes.</b>	
		7603.10	-Powders of non-lamellar structure	RVC 40 or CTH
		7603.20	-Powders of lamellar structure; flakes	RVC 40 or CTH
	<b>76.04</b>		<b>Aluminium bars, rods and profiles.</b>	
		7604.10	-Of aluminium, not alloyed	RVC 40 or CTH
		<b>7604.2</b>	<b>-Of aluminium alloys :</b>	
		7604.21	--Hollow profiles	RVC 40 or CTH
		7604.29	--Other	RVC 40 or CTH

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	<b>76.05</b>		<b>Aluminium wire.</b>	
		<b>7605.1</b>	<b>-Of aluminium, not alloyed :</b>	
		7605.11	--Of which the maximum cross-sectional dimension exceeds 7 mm	RVC 40; or CTH, except from heading 76.04
		7605.19	--Other	RVC 40; or CTH, except from heading 76.04
		<b>7605.2</b>	<b>-Of aluminium alloys :</b>	
		7605.21	--Of which the maximum cross-sectional dimension exceeds 7 mm	RVC 40; or CTH, except from heading 76.04
		7605.29	--Other	RVC 40; or CTH, except from heading 76.04
	<b>76.06</b>		<b>Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.</b>	
		<b>7606.1</b>	<b>-Rectangular (including square) :</b>	
		7606.11	--Of aluminium, not alloyed	RVC 40 or CTH
		7606.12	--Of aluminium alloys	RVC 40 or CTH
		<b>7606.9</b>	<b>-Other :</b>	
		7606.91	--Of aluminium, not alloyed	RVC 40 or CTH
		7606.92	--Of aluminium alloys	RVC 40 or CTH
	<b>76.07</b>		<b>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.</b>	
		<b>7607.1</b>	<b>-Not backed :</b>	
		7607.11	--Rolled but not further worked	RVC 40 or CTH
		7607.19	--Other	RVC 40 or CTH
		7607.20	-Backed	RVC 40 or CTH
	<b>76.08</b>		<b>Aluminium tubes and pipes.</b>	
		7608.10	-Of aluminium, not alloyed	RVC 40 or CTH
		7608.20	-Of aluminium alloys	RVC 40 or CTH
	<b>76.09</b>		<b>Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).</b>	
		7609.00	-Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	RVC 40 or CTH
	<b>76.10</b>		<b>Aluminium structures (excluding prefabricated buildings of heading 94.06)</b>	

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			<b>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.</b>	
		7610.10	-Doors, windows and their frames and thresholds for doors	RVC 40 or CTH
		7610.90	-Other	RVC 40 or CTH
	<b>76.11</b>		<b>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.</b>	
		7611.00	-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
	<b>76.12</b>		<b>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.</b>	
		7612.10	-Collapsible tubular containers	RVC 40 or CTH
		7612.90	-Other	RVC 40 or CTH
	<b>76.13</b>		<b>Aluminium containers for compressed or liquefied gas.</b>	
		7613.00	-Aluminium containers for compressed or liquefied gas.	RVC 40 or CTH
	<b>76.14</b>		<b>Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.</b>	
		7614.10	-With steel core	RVC 40; or CTH, except from heading 76.05
		7614.90	-Other	RVC 40; or CTH, except from heading 76.05
	<b>76.15</b>		<b>Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads,</b>	

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			<b>gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.</b>	
		7615.10	-Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	RVC 40 or CTH
		7615.20	-Sanitary ware and parts thereof	RVC 40 or CTH
	<b>76.16</b>		<b>Other articles of aluminium.</b>	
		7616.10	-Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	RVC 40 or CTH
		<b>7616.9</b>	<b>-Other :</b>	
		7616.91	--Cloth, grill, netting and fencing, of aluminium wire	RVC 40 or CTH
		7616.99	--Other	RVC 40 or CTH
<b>78</b>			<b>Lead and articles thereof</b>	
	<b>78.01</b>		<b>Unwrought lead.</b>	
		7801.10	-Refined lead	RVC 40 or CTH
		<b>7801.9</b>	<b>-Other :</b>	
		7801.91	--Containing by weight antimony as the principal other element	RVC 40 or CTH
		7801.99	--Other	RVC 40 or CTH
	<b>78.02</b>		<b>Lead waste and scrap.</b>	
		7802.00	-Lead waste and scrap.	RVC 40 or CTH
	<b>78.04</b>		<b>Lead plates, sheets, strip and foil; lead powders and flakes.</b>	
		<b>7804.1</b>	<b>-Plates, sheets, strip and foil :</b>	
		7804.11	--Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	RVC 40 or CTH
		7804.19	--Other	RVC 40 or CTH
		7804.20	-Powders and flakes	RVC 40 or CTH
	<b>78.06</b>		<b>Other articles of lead.</b>	
		7806.00	-Other articles of lead.	RVC 40 or CTH
<b>79</b>			<b>Zinc and articles thereof</b>	
	<b>79.01</b>		<b>Unwrought zinc.</b>	
		<b>7901.1</b>	<b>-Zinc, not alloyed :</b>	
		7901.11	--Containing by weight 99.99 % or more of zinc	RVC 40 or CTH
		7901.12	--Containing by weight less than 99.99 % of zinc	RVC 40 or CTH
		7901.20	-Zinc alloys	RVC 40 or CTH
	<b>79.02</b>		<b>Zinc waste and scrap.</b>	

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		7902.00	-Zinc waste and scrap.	RVC 40 or CTH
	<b>79.03</b>		<b>Zinc dust, powders and flakes.</b>	
		7903.10	-Zinc Dust	RVC 40 or CTH
		7903.90	-Other	RVC 40 or CTH
	<b>79.04</b>		<b>Zinc bars, rods, profiles and wire.</b>	
		7904.00	-Zinc bars, rods, profiles and wire.	RVC 40 or CTH
	<b>79.05</b>		<b>Zinc plates, sheets, strip and foil.</b>	
		7905.00	-Zinc plates, sheets, strip and foil.	RVC 40 or CTH
	<b>79.07</b>		<b>Other articles of zinc.</b>	
		7907.00	-Other articles of zinc.	RVC 40 or CTH
<b>80</b>			<b>Tin and articles thereof</b>	
	<b>80.01</b>		<b>Unwrought tin.</b>	
		8001.10	-Tin, not alloyed	RVC 40 or CTH
		8001.20	-Tin alloys	RVC 40 or CTH
	<b>80.02</b>		<b>Tin waste and scrap.</b>	
		8002.00	-Tin waste and scrap.	RVC 40 or CTH
	<b>80.03</b>		<b>Tin bars, rods, profiles and wire.</b>	
		8003.00	-Tin bars, rods, profiles and wire.	RVC 40 or CTH
	<b>80.07</b>		<b>Other articles of tin.</b>	
		8007.00	-Other articles of tin.	RVC 40 or CTH
<b>81</b>			<b>Other base metals; cermets; articles thereof</b>	
	<b>81.01</b>		<b>Tungsten (wolfram) and articles thereof, including waste and scrap.</b>	
		8101.10	-Powders	RVC 40 or CTH
		<b>8101.9</b>	<b>-Other :</b>	
		8101.94	--Unwrought tungsten, including bars and rods obtained simply by sintering	RVC 40 or CTH
		8101.96	--Wire	RVC 40 or CTH
		8101.97	--Waste and scrap	RVC 40 or CTH
		8101.99	--Other	RVC 40 or CTH
	<b>81.02</b>		<b>Molybdenum and articles thereof, including waste and scrap.</b>	
		8102.10	-Powders	RVC 40 or CTH
		<b>8102.9</b>	<b>-Other :</b>	
		8102.94	--Unwrought molybdenum, including bars and rods obtained simply by sintering	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		8102.95	--Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	RVC 40 or CTH
		8102.96	--Wire	RVC 40 or CTH
		8102.97	--Waste and scrap	RVC 40 or CTH
		8102.99	--Other	RVC 40 or CTH
	<b>81.03</b>		<b>Tantalum and articles thereof, including waste and scrap.</b>	
		8103.20	-Unwrought tantalum, including bars and rods obtained simply by sintering; powders	RVC 40 or CTH
		8103.30	-Waste and scrap	RVC 40 or CTH
		8103.90	-Other	RVC 40 or CTH
	<b>81.04</b>		<b>Magnesium and articles thereof, including waste and scrap.</b>	
		<b>8104.1</b>	<b>-Unwrought magnesium :</b>	
		8104.11	--Containing at least 99.8 % by weight of magnesium	RVC 40 or CTH
		8104.19	--Other	RVC 40 or CTH
		8104.20	-Waste and scrap	RVC 40 or CTH
		8104.30	-Raspings, turnings and granules, graded according to size; powders	RVC 40 or CTH
		8104.90	-Other	RVC 40 or CTH
	<b>81.05</b>		<b>Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.</b>	
		8105.20	-Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	RVC 40 or CTH
		8105.30	-Waste and scrap	RVC 40 or CTH
		8105.90	-Other	RVC 40 or CTH
	<b>81.06</b>		<b>Bismuth and articles thereof, including waste and scrap.</b>	
		8106.00	-Bismuth and articles thereof, including waste and scrap.	RVC 40 or CTH
	<b>81.07</b>		<b>Cadmium and articles thereof, including waste and scrap.</b>	
		8107.20	-Unwrought cadmium; powders	RVC 40 or CTH
		8107.30	-Waste and scrap	RVC 40 or CTH
		8107.90	-Other	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	<b>81.08</b>		<b>Titanium and articles thereof, including waste and scrap.</b>	
		8108.20	-Unwrought titanium; powders	RVC 40 or CTH
		8108.30	-Waste and scrap	RVC 40 or CTH
		8108.90	-Other	RVC 40 or CTH
	<b>81.09</b>		<b>Zirconium and articles thereof, including waste and scrap.</b>	
		8109.20	-Unwrought zirconium; powders	RVC 40 or CTH
		8109.30	-Waste and scrap	RVC 40 or CTH
		8109.90	-Other	RVC 40 or CTH
	<b>81.10</b>		<b>Antimony and articles thereof, including waste and scrap.</b>	
		8110.10	-Unwrought antimony; powders	RVC 40 or CTH
		8110.20	-Waste and scrap	RVC 40 or CTH
		8110.90	-Other	RVC 40 or CTH
	<b>81.11</b>		<b>Manganese and articles thereof, including waste and scrap.</b>	
		8111.00	-Manganese and articles thereof, including waste and scrap.	RVC 40 or CTH
	<b>81.12</b>		<b>Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.</b>	
		<b>8112.1</b>	<b>-Beryllium :</b>	
		8112.12	--Unwrought; powders	RVC 40 or CTH
		8112.13	--Waste and scrap	RVC 40 or CTH
		8112.19	--Other	RVC 40 or CTH
		<b>8112.2</b>	<b>-Chromium :</b>	
		8112.21	--Unwrought; powders	RVC 40 or CTH
		8112.22	--Waste and scrap	RVC 40 or CTH
		8112.29	--Other	RVC 40 or CTH
		<b>8112.5</b>	<b>-Thallium :</b>	
		8112.51	--Unwrought; powders	RVC 40 or CTH
		8112.52	--Waste and scrap	RVC 40 or CTH
		8112.59	--Other	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		<b>8112.9</b>	<b>-Other :</b>	
		8112.92	--Unwrought; waste and scrap; powders	RVC 40 or CTH
		8112.99	--Other	RVC 40 or CTH
	<b>81.13</b>		<b>Cermets and articles thereof, including waste and scrap.</b>	
		8113.00	-Cermets and articles thereof, including waste and scrap.	RVC 40 or CTH
<b>82</b>			<b>Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal</b>	
	<b>82.01</b>		<b>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.</b>	
		8201.10	-Spades and shovels	RVC 40 or CTH
		8201.30	-Mattocks, picks, hoes and rakes	RVC 40 or CTH
		8201.40	-Axes, bill hooks and similar hewing tools	RVC 40 or CTH
		8201.50	-Secateurs and similar one-handed pruners and shears (including poultry shears)	RVC 40 or CTH
		8201.60	-Hedge shears, two-handed pruning shears and similar two-handed shears	RVC 40 or CTH
		8201.90	-Other hand tools of a kind used in agriculture, horticulture or forestry	RVC 40 or CTH
	<b>82.02</b>		<b>Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).</b>	
		8202.10	-Hand saws	RVC 40 or CTH
		8202.20	-Band saw blades	RVC 40 or CTH
		<b>8202.3</b>	<b>-Circular saw blades (including slitting or slotting saw blades) :</b>	
		8202.31	--With working part of steel	RVC 40 or CTH
		8202.39	--Other, including parts	RVC 40 or CTH
		8202.40	-Chain saw blades	RVC 40 or CTH
		<b>8202.9</b>	<b>-Other saw blades :</b>	
		8202.91	--Straight saw blades, for working metal	RVC 40 or CTH
		8202.99	--Other	RVC 40 or CTH
	<b>82.03</b>		<b>Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting</b>	



Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
			<b>shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.</b>	
		8203.10	-Files, rasps and similar tools	RVC 40 or CTH
		8203.20	-Pliers (including cutting pliers), pincers, tweezers and similar tools	RVC 40 or CTH
		8203.30	-Metal cutting shears and similar tools	RVC 40 or CTH
		8203.40	-Pipe-cutters, bolt croppers, perforating punches and similar tools	RVC 40 or CTH
	<b>82.04</b>		<b>Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.</b>	
		<b>8204.1</b>	<b>-Hand-operated spanners and wrenches :</b>	
		8204.11	--Non-adjustable	RVC 40 or CTH
		8204.12	--Adjustable	RVC 40 or CTH
		8204.20	-Interchangeable spanner sockets, with or without handles	RVC 40 or CTH
	<b>82.05</b>		<b>Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.</b>	
		8205.10	-Drilling, threading or tapping tools	RVC 40 or CTH
		8205.20	-Hammers and sledge hammers	RVC 40 or CTH
		8205.30	-Planes, chisels, gouges and similar cutting tools for working wood	RVC 40 or CTH
		8205.40	-Screwdrivers	RVC 40 or CTH
		<b>8205.5</b>	<b>-Other hand tools (including glaziers' diamonds) :</b>	
		8205.51	--Household tools	RVC 40 or CTH
		8205.59	--Other	RVC 40 or CTH
		8205.60	-Blow lamps	RVC 40 or CTH
		8205.70	-Vices, clamps and the like	RVC 40 or CTH
		8205.90	-Other, including sets of articles of two or more subheadings of this heading	RVC 40 or CTH
	<b>82.06</b>		<b>Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		8206.00	-Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	RVC 40 or CTH
	<b>82.07</b>		<b>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.</b>	
		<b>8207.1</b>	<b>-Rock drilling or earth boring tools :</b>	
		8207.13	--With working part of cermets	RVC 40 or CTH
		8207.19	--Other, including parts	RVC 40 or CTH
		8207.20	-Dies for drawing or extruding metal	RVC 40 or CTH
		8207.30	-Tools for pressing, stamping or punching	RVC 40 or CTH
		8207.40	-Tools for tapping or threading	RVC 40 or CTH
		8207.50	-Tools for drilling, other than for rock drilling	RVC 40 or CTH
		8207.60	-Tools for boring or broaching	RVC 40 or CTH
		8207.70	-Tools for milling	RVC 40 or CTH
		8207.80	-Tools for turning	RVC 40 or CTH
		8207.90	-Other interchangeable tools	RVC 40 or CTH
	<b>82.08</b>		<b>Knives and cutting blades, for machines or for mechanical appliances.</b>	
		8208.10	-For metal working	RVC 40 or CTH
		8208.20	-For wood working	RVC 40 or CTH
		8208.30	-For kitchen appliances or for machines used by the food industry	RVC 40 or CTH
		8208.40	-For agricultural, horticultural or forestry machines	RVC 40 or CTH
		8208.90	-Other	RVC 40 or CTH
	<b>82.09</b>		<b>Plates, sticks, tips and the like for tools, unmounted, of cermets.</b>	
		8209.00	-Plates, sticks, tips and the like for tools, unmounted, of cermets.	RVC 40 or CTH
	<b>82.10</b>		<b>Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.</b>	
		8210.00	-Hand-operated mechanical appliances, weighing 10 kg or less, used in the	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
			preparation, conditioning or serving of food or drink.	
	<b>82.11</b>		<b>Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.</b>	
		8211.10	-Sets of assorted articles	RVC 40 or CTH
		<b>8211.9</b>	<b>-Other :</b>	
		8211.91	--Table knives having fixed blades	RVC 40 or CTH
		8211.92	--Other knives having fixed blades	RVC 40 or CTH
		8211.93	--Knives having other than fixed blades	RVC 40 or CTH
		8211.94	--Blades	RVC 40 or CTH
		8211.95	--Handles of base metal	RVC 40 or CTH
	<b>82.12</b>		<b>Razors and razor blades (including razor blade blanks in strips).</b>	
		8212.10	-Razors	RVC 40 or CTH
		8212.20	-Safety razor blades, including razor blade blanks in strips	RVC 40 or CTH
		8212.90	-Other parts	RVC 40 or CTH
	<b>82.13</b>		<b>Scissors, tailors' shears and similar shears, and blades therefor.</b>	
		8213.00	-Scissors, tailors' shears and similar shears, and blades therefor.	RVC 40 or CTH
	<b>82.14</b>		<b>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).</b>	
		8214.10	-Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	RVC 40 or CTH
		8214.20	-Manicure or pedicure sets and instruments (including nail files)	RVC 40 or CTH
		8214.90	-Other	RVC 40 or CTH
	<b>82.15</b>		<b>Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.</b>	
		8215.10	-Sets of assorted articles containing at least one article plated with precious metal	RVC 40 or CTH
		8215.20	-Other sets of assorted articles	RVC 40 or CTH
		<b>8215.9</b>	<b>-Other :</b>	
		8215.91	--Plated with precious metal	RVC 40 or CTH
		8215.99	--Other	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
83			<b>Miscellaneous articles of base metal</b>	
	83.01		<b>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.</b>	
		8301.10	-Padlocks	RVC 40 or CTH
		8301.20	-Locks of a kind used for motor vehicles	RVC 40 or CTH
		8301.30	-Locks of a kind used for furniture	RVC 40 or CTH
		8301.40	-Other locks	RVC 40 or CTH
		8301.50	-Clasps and frames with clasps, incorporating locks	RVC 40 or CTH
		8301.60	-Parts	RVC 40 or CTH
		8301.70	-Keys presented separately	RVC 40 or CTH
	83.02		<b>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.</b>	
		8302.10	-Hinges	RVC 40 or CTH
		8302.20	-Castors	RVC 40 or CTH
		8302.30	-Other mountings, fittings and similar articles suitable for motor vehicles	RVC 40 or CTH
		<b>8302.4</b>	<b>-Other mountings, fittings and similar articles :</b>	
		8302.41	--Suitable for buildings	RVC 40 or CTH
		8302.42	--Other, suitable for furniture	RVC 40 or CTH
		8302.49	--Other	RVC 40 or CTH
		8302.50	-Hat-racks, hat-pegs, brackets and similar fixtures	RVC 40 or CTH
		8302.60	-Automatic door closers	RVC 40 or CTH
	83.03		<b>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.</b>	
		8303.00	-Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
			strong-rooms, cash or deed boxes and the like, of base metal.	
	<b>83.04</b>		<b>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 94.03.</b>	
		8304.00	-Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.	RVC 40 or CTH
	<b>83.05</b>		<b>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.</b>	
		8305.10	-Fittings for loose-leaf binders or files	RVC 40 or CTH
		8305.20	-Staples in strips	RVC 40 or CTH
		8305.90	-Other, including parts	RVC 40 or CTH
	<b>83.06</b>		<b>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.</b>	
		8306.10	-Bells, gongs and the like	RVC 40 or CTH
		<b>8306.2</b>	<b>--Statuettes and other ornaments :</b>	
		8306.21	--Plated with precious metal	RVC 40 or CTH
		8306.29	--Other	RVC 40 or CTH
		8306.30	-Photograph, picture or similar frames; mirrors	RVC 40 or CTH
	<b>83.07</b>		<b>Flexible tubing of base metal, with or without fittings.</b>	
		8307.10	-Of iron or steel	RVC 40 or CTH
		8307.90	-Of other base metal	RVC 40 or CTH
	<b>83.08</b>		<b>Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist-watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		8308.10	-Hooks, eyes and eyelets	RVC 40 or CTH
		8308.20	-Tubular or bifurcated rivets	RVC 40 or CTH
		8308.90	-Other, including parts	RVC 40 or CTH
	<b>83.09</b>		<b>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.</b>	
		8309.10	-Crown corks	RVC 40 or CTH
		8309.90	-Other	RVC 40 or CTH
	<b>83.10</b>		<b>Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.</b>	
		8310.00	-Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	RVC 40 or CTH
	<b>83.11</b>		<b>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.</b>	
		8311.10	-Coated electrodes of base metal, for electric arc-welding	RVC 40 or CTH
		8311.20	-Cored wire of base metal, for electric arc-welding	RVC 40 or CTH
		8311.30	-Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	RVC 40 or CTH
		8311.90	-Other	RVC 40 or CTH
<b>SECTION - 244 -</b>				
<b>MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, AND TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES</b>				
<b>84</b>			<b>Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof</b>	
	<b>84.01</b>		<b>Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.</b>	
		8401.10	-Nuclear reactors	RVC 40 or CTH
		8401.20	-Machinery and apparatus for isotopic separation, and parts thereof	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		8401.30	-Fuel elements (cartridges), non-irradiated	RVC 40 or CTH
		8401.40	-Parts of nuclear reactors	RVC 40 or CTH
	<b>84.02</b>		<b>Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.</b>	
		<b>8402.1</b>	<b>-Steam or other vapour generating boilers :</b>	
		8402.11	--Watertube boilers with a steam production exceeding 45 t per hour	RVC 40 or CTH
		8402.12	--Watertube boilers with a steam production not exceeding 45 t per hour	RVC 40 or CTH
		8402.19	--Other vapour generating boilers, including hybrid boilers	RVC 40 or CTH
		8402.20	-Super-heated water boilers	RVC 40 or CTH
		8402.90	-Parts	RVC 40 or CTH
	<b>84.03</b>		<b>Central heating boilers other than those of heading 84.02.</b>	
		8403.10	-Boilers	RVC 40 or CTH
		8403.90	-Parts	RVC 40 or CTH
	<b>84.04</b>		<b>Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.</b>	
		8404.10	-Auxiliary plant for use with boilers of heading 84.02 or 84.03	RVC 40 or CTH
		8404.20	-Condensers for steam or other vapour power units	RVC 40 or CTH
		8404.90	-Parts	RVC 40 or CTH
	<b>84.05</b>		<b>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.</b>	
		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 CTH
		8405.90	-Parts	RVC 40 or CTH
	<b>84.06</b>		<b>Steam turbines and other vapour turbines.</b>	
		8406.10	-Turbines for marine propulsion	RVC 40 or CTH
		<b>8406.8</b>	<b>-Other turbines :</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		8406.81	--Of an output exceeding 40 MW	RVC 40 or CTH
		8406.82	--Of an output not exceeding 40 MW	RVC 40 or CTH
		8406.90	-Parts	RVC 40 or CTH
	<b>84.07</b>		<b>Spark-ignition reciprocating or rotary internal combustion piston engines.</b>	
		8407.10	-Aircraft engines	RVC 40 or CTH
		<b>8407.2</b>	<b>-Marine propulsion engines :</b>	
		8407.21	--Outboard motors	RVC 40 or CTH
		8407.29	--Other	RVC 40 or CTH
		<b>8407.3</b>	<b>-Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87 :</b>	
		8407.31	--Of a cylinder capacity not exceeding 50 cc	RVC 40 or CTH
		8407.32	--Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	RVC 40 or CTH
		8407.33	--Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	RVC 40 or CTH
		8407.34	--Of a cylinder capacity exceeding 1,000 cc	RVC 40 or CTH
		8407.90	-Other engines	RVC 40 or CTH
	<b>84.08</b>		<b>Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).</b>	
		8408.10	-Marine propulsion engines	RVC 40 or CTH
		8408.20	-Engines of a kind used for the propulsion of vehicles of Chapter 87	RVC 40 or CTH
		8408.90	-Other engines	RVC 40 or CTH
	<b>84.09</b>		<b>Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.</b>	
		8409.10	-For aircraft engines	RVC 40 or CTH
		<b>8409.9</b>	<b>-Other :</b>	
		8409.91	--Suitable for use solely or principally with spark-ignition internal combustion piston engines	RVC 40 or CTH
		8409.99	--Other	RVC 40 or CTH
	<b>84.10</b>		<b>Hydraulic turbines, water wheels, and regulators therefor.</b>	
		<b>8410.1</b>	<b>-Hydraulic turbines and water wheels :</b>	
		8410.11	--Of a power not exceeding 1,000 kW	RVC 40 or CTH



Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		8410.12	--Of a power exceeding 1,000 kW but not exceeding 10,000 kW	RVC 40 or CTH
		8410.13	--Of a power exceeding 10,000 kW	RVC 40 or CTH
		8410.90	-Parts, including regulators	RVC 40 or CTH
	<b>84.11</b>		<b>Turbo-jets, turbo-propellers and other gas turbines.</b>	
		<b>8411.1</b>	<b>-Turbo-jets :</b>	
		8411.11	--Of a thrust not exceeding 25 kN	RVC 40 or CTH
		8411.12	--Of a thrust exceeding 25 kN	RVC 40 or CTH
		<b>8411.2</b>	<b>-Turbo-propellers :</b>	
		8411.21	--Of a power not exceeding 1,100 kW	RVC 40 or CTSH
		8411.22	--Of a power exceeding 1,100 kW	RVC 40 or CTSH
		<b>8411.8</b>	<b>-Other gas turbines :</b>	
		8411.81	--Of a power not exceeding 5,000 kW	RVC 40 or CTSH
		8411.82	--Of a power exceeding 5,000 kW	RVC 40 or CTSH
		<b>8411.9</b>	<b>-Parts :</b>	
		8411.91	--Of turbo-jets or turbo-propellers	RVC 40 or CTH
		8411.99	--Other	RVC 40 or CTH
	<b>84.12</b>		<b>Other engines and motors.</b>	
		8412.10	-Reaction engines other than turbo-jets	RVC 40 or CTH
		<b>8412.2</b>	<b>-Hydraulic power engines and motors :</b>	
		8412.21	--Linear acting (cylinders)	RVC 40 or CTH
		8412.29	--Other	RVC 40 or CTSH
		<b>8412.3</b>	<b>-Pneumatic power engines and motors :</b>	
		8412.31	--Linear acting (cylinders)	RVC 40 or CTH
		8412.39	--Other	RVC 40 or CTH
		8412.80	-Other	RVC 40 or CTH
		8412.90	-Parts	RVC 40 or CTH
	<b>84.13</b>		<b>Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.</b>	
		<b>8413.1</b>	<b>-Pumps fitted or designed to be fitted with a measuring device :</b>	
		8413.11	--Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	RVC 40 or CTH
		8413.19	--Other	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		8413.20	-Hand pumps, other than those of subheading 8413.11 or 8413.19	RVC 40 or CTH
		8413.30	-Fuel, lubricating or cooling medium pumps for internal combustion piston engines	RVC 40 or CTH
		8413.40	-Concrete pumps	RVC 40 or CTH
		8413.50	-Other reciprocating positive displacement pumps	RVC 40 or CTH
		8413.60	-Other rotary positive displacement pumps	RVC 40 or CTH
		8413.70	-Other centrifugal pumps	RVC 40 or CTH
		<b>8413.8</b>	<b>-Other pumps; liquid elevators :</b>	
		8413.81	--Pumps	RVC 40 or CTH
		8413.82	--Liquid elevators	RVC 40 or CTH
		<b>8413.9</b>	<b>-Parts :</b>	
		8413.91	--Of pumps	RVC 40 or CTH
		8413.92	--Of liquid elevators	RVC 40 or CTH
	<b>84.14</b>		<b>Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.</b>	
		8414.10	-Vacuum pumps	RVC 40 or CTH
		8414.20	-Hand- or foot-operated air pumps	RVC 40 or CTH
		8414.30	-Compressors of a kind used in refrigerating equipment	RVC 40 or CTH
		8414.40	-Air compressors mounted on a wheeled chassis for towing	RVC 40 or CTH
		<b>8414.5</b>	<b>-Fans :</b>	
		8414.51	--Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	RVC 40 or CTH
		8414.59	--Other	RVC 40 or CTH
		8414.60	-Hoods having a maximum horizontal side not exceeding 120 cm	RVC 40 or CTH
		8414.80	-Other	RVC 40 or CTH
		8414.90	-Parts	RVC 40 or CTH
	<b>84.15</b>		<b>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.</b>	
		8415.10	-Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system"	RVC 45

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		8415.20	-Of a kind used for persons, in motor vehicles	RVC 40 or CTH
		<b>8415.8</b>	<b>-Other :</b>	
		8415.81	--Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	RVC 40 or CTH
		8415.82	--Other, incorporating a refrigerating unit	RVC 40 or CTH
		8415.83	--Not incorporating a refrigerating unit	RVC 40 or CTH
		8415.90	-Parts	RVC 40 or CTH
	<b>84.16</b>		<b>Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.</b>	
		8416.10	-Furnace burners for liquid fuel	RVC 40 or CTH
		8416.20	-Other furnace burners, including combination burners	RVC 40 or CTH
		8416.30	-Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	RVC 40 or CTH
		8416.90	-Parts	RVC 40 or CTH
	<b>84.17</b>		<b>Industrial or laboratory furnaces and ovens, including incinerators, non-electric.</b>	
		8417.10	-Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	RVC 40 or CTH
		8417.20	-Bakery ovens, including biscuit ovens	RVC 40 or CTH
		8417.80	-Other	RVC 40 or CTH
		8417.90	-Parts	RVC 40 or CTH
	<b>84.18</b>		<b>Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.</b>	
		8418.10	-Combined refrigerator-freezers, fitted with separate external doors	RVC 40 or CTH
		<b>8418.2</b>	<b>-Refrigerators, household type :</b>	
		8418.21	--Compression-type	RVC 40 or CTH
		8418.29	--Other	RVC 40 or CTH
		8418.30	-Freezers of the chest type, not exceeding 800 l capacity	RVC 40 or CTH
		8418.40	-Freezers of the upright type, not exceeding 900 l capacity	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		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 CTH
		<b>8418.6</b>	<b>-Other refrigerating or freezing equipment; heat pumps :</b>	
		8418.61	--Heat pumps other than air conditioning machines of heading 84.15	RVC 40 or CTH
		8418.69	--Other	RVC 40 or CTH
		<b>8418.9</b>	<b>-Parts :</b>	
		8418.91	--Furniture designed to receive refrigerating or freezing equipment	RVC 40 or CTH
		8418.99	--Other	RVC 40 or CTH
	<b>84.19</b>		<b>Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.</b>	
		<b>8419.1</b>	<b>-Instantaneous or storage water heaters, non-electric :</b>	
		8419.11	--Instantaneous gas water heaters	RVC 40 or CTH
		8419.19	--Other	RVC 40 or CTH
		8419.20	-Medical, surgical or laboratory sterilisers	RVC 40 or CTH
		<b>8419.3</b>	<b>-Dryers :</b>	
		8419.31	--For agricultural products	RVC 40 or CTH
		8419.32	--For wood, paper pulp, paper or paperboard	RVC 40 or CTH
		8419.39	--Other	RVC 40 or CTH
		8419.40	-Distilling or rectifying plant	RVC 40 or CTH
		8419.50	-Heat exchange units	RVC 40 or CTH
		8419.60	-Machinery for liquefying air or other gases	RVC 40 or CTH
		<b>8419.8</b>	<b>-Other machinery, plant and equipment :</b>	
		8419.81	--For making hot drinks or for cooking or heating food	RVC 40 or CTH
		8419.89	--Other	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		8419.90	-Parts	RVC 40 or CTH
	<b>84.20</b>		<b>Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.</b>	
		8420.10	-Calendering or other rolling machines	RVC 40 or CTH
		<b>8420.9</b>	<b>-Parts :</b>	
		8420.91	--Cylinders	RVC 40 or CTH
		8420.99	--Other	RVC 40 or CTH
	<b>84.21</b>		<b>Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.</b>	
		<b>8421.1</b>	<b>-Centrifuges, including centrifugal dryers :</b>	
		8421.11	--Cream separators	RVC 40 or CTH
		8421.12	--Clothes-dryers	RVC 40 or CTH
		8421.19	--Other	RVC 40 or CTH
		<b>8421.2</b>	<b>-Filtering or purifying machinery and apparatus for liquids :</b>	
		8421.21	--For filtering or purifying water	RVC 40 or CTH
		8421.22	--For filtering or purifying beverages other than water	RVC 40 or CTH
		8421.23	--Oil or petrol-filters for internal combustion engines	RVC 40 or CTH
		8421.29	--Other	RVC 40 or CTH
		<b>8421.3</b>	<b>-Filtering or purifying machinery and apparatus for gases :</b>	
		8421.31	--Intake air filters for internal combustion engines	RVC 40 or CTH
		8421.39	--Other	RVC 40 or CTH
		<b>8421.9</b>	<b>-Parts :</b>	
		8421.91	--Of centrifuges, including centrifugal dryers	RVC 40 or CTH
		8421.99	--Other	RVC 40 or CTH
	<b>84.22</b>		<b>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.</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		<b>8422.1</b>	<b>-Dish washing machines :</b>	
		8422.11	--Of the household type	RVC 40 or CTH
		8422.19	--Other	RVC 40 or CTH
		8422.20	-Machinery for cleaning or drying bottles or other containers	RVC 40 or CTH
		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 CTH
		8422.40	-Other packing or wrapping machinery (including heat-shrink wrapping machinery)	RVC 40 or CTH
		8422.90	-Parts	RVC 40 or CTH
	<b>84.23</b>		<b>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.</b>	
		8423.10	-Personal weighing machines, including baby scales; household scales	RVC 40 or CTH
		8423.20	-Scales for continuous weighing of goods on conveyors	RVC 40 or CTH
		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 CTH
		<b>8423.8</b>	<b>-Other weighing machinery :</b>	
		8423.81	--Having a maximum weighing capacity not exceeding 30 kg	RVC 40 or CTH
		8423.82	--Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	RVC 40 or CTH
		8423.89	--Other	RVC 40 or CTH
		8423.90	-Weighing machine weights of all kinds; parts of weighing machinery	RVC 40 or CTH
	<b>84.24</b>		<b>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.</b>	
		8424.10	-Fire extinguishers, whether or not charged	RVC 40 or CTH
		8424.20	-Spray guns and similar appliances	RVC 40 or CTH
		8424.30	-Steam or sand blasting machines and similar jet projecting machines	RVC 40 or CTH
		<b>8424.4</b>	<b>-Agricultural or horticultural sprayers :</b>	
		8424.41	-- Portable sprayers	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		8424.49	--Other	RVC 40 or CTH
		<b>8424.8</b>	<b>-Other appliances :</b>	
		8424.82	--Agricultural or horticultural	RVC 40 or CTH
		8424.89	--Other	RVC 40 or CTH
		8424.90	-Parts	RVC 40 or CTH
	<b>84.25</b>		<b>Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.</b>	
		<b>8425.1</b>	<b>-Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles :</b>	
		8425.11	--Powered by electric motor	RVC 40 or CTH
		8425.19	--Other	RVC 40 or CTH
		<b>8425.3</b>	<b>-Winches; capstans :</b>	
		8425.31	--Powered by electric motor	RVC 40 or CTH
		8425.39	--Other	RVC 40 or CTH
		<b>8425.4</b>	<b>-Jacks; hoists of a kind used for raising vehicles :</b>	
		8425.41	--Built-in jacking systems of a type used in garages	RVC 40 or CTH
		8425.42	--Other jacks and hoists, hydraulic	RVC 40 or CTH
		8425.49	--Other	RVC 40 or CTH
	<b>84.26</b>		<b>Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.</b>	
		<b>8426.1</b>	<b>-Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers :</b>	
		8426.11	--Overhead travelling cranes on fixed support	RVC 40 or CTH
		8426.12	--Mobile lifting frames on tyres and straddle carriers	RVC 40 or CTH
		8426.19	--Other	RVC 40 or CTH
		8426.20	-Tower cranes	RVC 40 or CTH
		8426.30	-Portal or pedestal jib cranes	RVC 40 or CTH
		<b>8426.4</b>	<b>-Other machinery, self-propelled :</b>	
		8426.41	--On tyres	RVC 40 or CTH
		8426.49	--Other	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		<b>8426.9</b>	<b>-Other machinery :</b>	
		8426.91	--Designed for mounting on road vehicles	RVC 40 or CTH
		8426.99	--Other	RVC 40 or CTH
	<b>84.27</b>		<b>Fork-lift trucks; other works trucks fitted with lifting or handling equipment.</b>	
		8427.10	-Self-propelled trucks powered by an electric motor	RVC 40 or CTH
		8427.20	-Other self-propelled trucks	RVC 40 or CTH
		8427.90	-Other trucks	RVC 40 or CTH
	<b>84.28</b>		<b>Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).</b>	
		8428.10	-Lifts and skip hoists	RVC 40 or CTH
		8428.20	-Pneumatic elevators and conveyors	RVC 40 or CTH
		<b>8428.3</b>	<b>-Other continuous-action elevators and conveyors, for goods or materials :</b>	
		8428.31	--Specially designed for underground use	RVC 40 or CTH
		8428.32	--Other, bucket type	RVC 40 or CTH
		8428.33	--Other, belt type	RVC 40 or CTH
		8428.39	--Other	RVC 40 or CTH
		8428.40	-Escalators and moving walkways	RVC 40 or CTH
		8428.60	-Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	RVC 40 or CTH
		8428.90	-Other machinery	RVC 40 or CTH
	<b>84.29</b>		<b>Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.</b>	
		<b>8429.1</b>	<b>-Bulldozers and angledozers :</b>	
		8429.11	--Track laying	RVC 40 or CTH
		8429.19	--Other	RVC 40 or CTH
		8429.20	-Graders and levellers	RVC 40 or CTH
		8429.30	-Scrapers	RVC 40 or CTH
		8429.40	-Tamping machines and road rollers	RVC 40 or CTH
		<b>8429.5</b>	<b>-Mechanical shovels, excavators and shovel loaders :</b>	



Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		8429.51	--Front-end shovel loaders	RVC 40 or CTH
		8429.52	--Machinery with a 360° revolving superstructure	RVC 40 or CTH
		8429.59	--Other	RVC 40 or CTH
	<b>84.30</b>		<b>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.</b>	
		8430.10	-Pile-drivers and pile-extractors	RVC 40 or CTH
		8430.20	-Snow-ploughs and snow-blowers	RVC 40 or CTH
		<b>8430.3</b>	<b>-Coal or rock cutters and tunnelling machinery :</b>	
		8430.31	--Self-propelled	RVC 40 or CTH
		8430.39	--Other	RVC 40 or CTH
		<b>8430.4</b>	<b>-Other boring or sinking machinery :</b>	
		8430.41	--Self-propelled	RVC 40 or CTH
		8430.49	--Other	RVC 40 or CTH
		8430.50	-Other machinery, self-propelled	RVC 40 or CTH
		<b>8430.6</b>	<b>-Other machinery, not self-propelled :</b>	
		8430.61	--Tamping or compacting machinery	RVC 40 or CTH
		8430.69	--Other	RVC 40 or CTH
	<b>84.31</b>		<b>Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.</b>	
		8431.10	-Of machinery of heading 84.25	RVC 40 or CTH
		8431.20	-Of machinery of heading 84.27	RVC 40 or CTH
		<b>8431.3</b>	<b>-Of machinery of heading 84.28 :</b>	
		8431.31	--Of lifts, skip hoists or escalators	RVC 40 or CTH
		8431.39	--Other	RVC 40 or CTH
		<b>8431.4</b>	<b>-Of machinery of heading 84.26, 84.29 or 84.30 :</b>	
		8431.41	--Buckets, shovels, grabs and grips	RVC 40 or CTH
		8431.42	--Bulldozer or angledozer blades	RVC 40 or CTH
		8431.43	--Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		8431.49	--Other	RVC 40 or CTH
	<b>84.32</b>		<b>Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.</b>	
		8432.10	-Ploughs	RVC 40 or CTH
		<b>8432.2</b>	<b>-Harrows, scarifiers, cultivators, weeders and hoes :</b>	
		8432.21	--Disc harrows	RVC 40 or CTH
		8432.29	--Other	RVC 40 or CTH
		<b>8432.3</b>	<b>-Seeders, planters and transplanters :</b>	
		8432.31	-- No-till direct seeders, planters and transplanters	RVC 40 or CTH
		8432.39	--Other	RVC 40 or CTH
		<b>8432.4</b>	<b>-Manure spreaders and fertiliser distributors :</b>	
		8432.41	--Manure spreaders	RVC 40 or CTH
		8432.42	--Fertiliser distributors	RVC 40 or CTH
		8432.80	-Other machinery	RVC 40 or CTH
		8432.90	-Parts	RVC 40 or CTH
	<b>84.33</b>		<b>Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.</b>	
		<b>8433.1</b>	<b>-Mowers for lawns, parks or sports-grounds :</b>	
		8433.11	--Powered, with the cutting device rotating in a horizontal plane	RVC 40 or CTH
		8433.19	--Other	RVC 40 or CTH
		8433.20	-Other mowers, including cutter bars for tractor mounting	RVC 40 or CTH
		8433.30	-Other haymaking machinery	RVC 40 or CTH
		8433.40	-Straw or fodder balers, including pick-up balers	RVC 40 or CTH
		<b>8433.5</b>	<b>-Other harvesting machinery; threshing machinery :</b>	
		8433.51	--Combine harvester-threshers	RVC 40 or CTH
		8433.52	--Other threshing machinery	RVC 40 or CTH
		8433.53	--Root or tuber harvesting machines	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		8433.59	--Other	RVC 40 or CTH
		8433.60	-Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	RVC 40 or CTH
		8433.90	-Parts	RVC 40 or CTH
	<b>84.34</b>		<b>Milking machines and dairy machinery.</b>	
		8434.10	-Milking machines	RVC 40 or CTH
		8434.20	-Dairy machinery	RVC 40 or CTH
		8434.90	-Parts	RVC 40 or CTH
	<b>84.35</b>		<b>Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.</b>	
		8435.10	-Machinery	RVC 40 or CTH
		8435.90	-Parts	RVC 40 or CTH
	<b>84.36</b>		<b>Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.</b>	
		8436.10	-Machinery for preparing animal feeding stuffs	RVC 40 or CTH
		<b>8436.2</b>	<b>-Poultry-keeping machinery; poultry incubators and brooders :</b>	
		8436.21	--Poultry incubators and brooders	RVC 40 or CTH
		8436.29	--Other	RVC 40 or CTH
		8436.80	-Other machinery	RVC 40 or CTH
		<b>8436.9</b>	<b>-Parts :</b>	
		8436.91	--Of poultry-keeping machinery or poultry incubators and brooders	RVC 40 or CTH
		8436.99	--Other	RVC 40 or CTH
	<b>84.37</b>		<b>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.</b>	
		8437.10	-Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	RVC 40 or CTH
		8437.80	-Other machinery	RVC 40 or CTH
		8437.90	-Parts	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	<b>84.38</b>		<b>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.</b>	
		8438.10	-Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	RVC 40 or CTH
		8438.20	-Machinery for the manufacture of confectionery, cocoa or chocolate	RVC 40 or CTH
		8438.30	-Machinery for sugar manufacture	RVC 40 or CTH
		8438.40	-Brewery machinery	RVC 40 or CTH
		8438.50	-Machinery for the preparation of meat or poultry	RVC 40 or CTH
		8438.60	-Machinery for the preparation of fruits, nuts or vegetables	RVC 40 or CTH
		8438.80	-Other machinery	RVC 40 or CTH
		8438.90	-Parts	RVC 40 or CTH
	<b>84.39</b>		<b>Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.</b>	
		8439.10	-Machinery for making pulp of fibrous cellulosic material	RVC 40 or CTH
		8439.20	-Machinery for making paper or paperboard	RVC 40 or CTH
		8439.30	-Machinery for finishing paper or paperboard	RVC 40 or CTH
		<b>8439.9</b>	<b>-Parts :</b>	
		8439.91	--Of machinery for making pulp of fibrous cellulosic material	RVC 40 or CTH
		8439.99	--Other	RVC 40 or CTH
	<b>84.40</b>		<b>Book-binding machinery, including book-sewing machines.</b>	
		8440.10	-Machinery	RVC 40 or CTH
		8440.90	-Parts	RVC 40 or CTH
	<b>84.41</b>		<b>Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.</b>	
		8441.10	-Cutting machines	RVC 40 or CTH
		8441.20	-Machines for making bags, sacks or envelopes	RVC 40 or CTH
		8441.30	-Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		8441.40	-Machines for moulding articles in paper pulp, paper or paperboard	RVC 40 or CTH
		8441.80	-Other machinery	RVC 40 or CTH
		8441.90	-Parts	RVC 40 or CTH
	<b>84.42</b>		<b>Machinery, apparatus and equipment (other than the machines of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).</b>	
		8442.30	-Machinery, apparatus and equipment	RVC 40 or CTH
		8442.40	-Parts of the foregoing machinery, apparatus or equipment	RVC 40 or CTH
		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
	<b>84.43</b>		<b>Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.</b>	
		<b>8443.1</b>	<b>-Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42 :</b>	
		8443.11	--Offset printing machinery, reel-fed	RVC 40 or CTH
		8443.12	--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 CTH
		8443.13	--Other offset printing machinery	RVC 40 or CTH
		8443.14	--Letterpress printing machinery, reel fed, excluding flexographic printing	RVC 40 or CTH
		8443.15	--Letterpress printing machinery, other than reel fed, excluding flexographic printing	RVC 40 or CTH
		8443.16	--Flexographic printing machinery	RVC 40 or CTH
		8443.17	--Gravure printing machinery	RVC 40 or CTH
		8443.19	--Other	RVC 40 or CTH
		<b>8443.3</b>	<b>-Other printers, copying machines and facsimile machines, whether or not combined :</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		8443.31	--Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	RVC 40 or CTSH
		8443.32	--Other, capable of connecting to an automatic data processing machine or to a network	RVC 40 or CTSH
		8443.39	--Other	RVC 40 or CTH
		<b>8443.9</b>	<b>--Parts and accessories :</b>	
		8443.91	--Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	RVC 40 or CTH
		8443.99	--Other	RVC 40 or CTH
	<b>84.44</b>		<b>Machines for extruding, drawing, texturing or cutting man-made textile materials.</b>	
		8444.00	-Machines for extruding, drawing, texturing or cutting man-made textile materials.	RVC 40 or CTH
	<b>84.45</b>		<b>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 84.46 or 84.47.</b>	
		<b>8445.1</b>	<b>--Machines for preparing textile fibres :</b>	
		8445.11	--Carding machines	RVC 40 or CTH
		8445.12	--Combing machines	RVC 40 or CTH
		8445.13	--Drawing or roving machines	RVC 40 or CTH
		8445.19	--Other	RVC 40 or CTH
		8445.20	-Textile spinning machines	RVC 40 or CTH
		8445.30	-Textile doubling or twisting machines	RVC 40 or CTH
		8445.40	-Textile winding (including weft-winding) or reeling machines	RVC 40 or CTH
		8445.90	-Other	RVC 40 or CTH
	<b>84.46</b>		<b>Weaving machines (looms).</b>	
		8446.10	-For weaving fabrics of a width not exceeding 30 cm	RVC 40 or CTH
		<b>8446.2</b>	<b>-For weaving fabrics of a width exceeding 30 cm, shuttle type :</b>	
		8446.21	--Power looms	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		8446.29	--Other	RVC 40 or CTH
		8446.30	-For weaving fabrics of a width exceeding 30 cm, shuttleless type	RVC 40 or CTH
	<b>84.47</b>		<b>Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.</b>	
		<b>8447.1</b>	<b>--Circular knitting machines :</b>	
		8447.11	--With cylinder diameter not exceeding 165 mm	RVC 40 or CTH
		8447.12	--With cylinder diameter exceeding 165 mm	RVC 40 or CTH
		8447.20	-Flat knitting machines; stitch-bonding machines	RVC 40 or CTH
		8447.90	-Other	RVC 40 or CTH
	<b>84.48</b>		<b>Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).</b>	
		<b>8448.1</b>	<b>-Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47 :</b>	
		8448.11	--Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	RVC 40 or CTH
		8448.19	--Other	RVC 40 or CTH
		8448.20	-Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	RVC 40 or CTH
		<b>8448.3</b>	<b>-Parts and accessories of machines of heading 84.45 or of their auxiliary machinery :</b>	
		8448.31	--Card clothing	RVC 40 or CTH
		8448.32	--Of machines for preparing textile fibres, other than card clothing	RVC 40 or CTH
		8448.33	--Spindles, spindle flyers, spinning rings and ring travellers	RVC 40 or CTH
		8448.39	--Other	RVC 40 or CTH
		<b>8448.4</b>	<b>-Parts and accessories of weaving machines (looms) or of their auxiliary machinery :</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		8448.42	--Reeds for looms, healds and heald-frames	RVC 40 or CTH
		8448.49	--Other	RVC 40 or CTH
		<b>8448.5</b>	<b>-Parts and accessories of machines of heading 84.47 or of their auxiliary machinery :</b>	
		8448.51	--Sinkers, needles and other articles used in forming stitches	RVC 40 or CTH
		8448.59	--Other	RVC 40 or CTH
	<b>84.49</b>		<b>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.</b>	
		8449.00	-Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	RVC 40 or CTH
	<b>84.50</b>		<b>Household or laundry-type washing machines, including machines which both wash and dry.</b>	
		<b>8450.1</b>	<b>-Machines, each of a dry linen capacity not exceeding 10 kg :</b>	
		8450.11	--Fully-automatic machines	RVC 40 or CTH
		8450.12	--Other machines, with built-in centrifugal drier	RVC 40 or CTH
		8450.19	--Other	RVC 40 or CTH
		8450.20	-Machines, each of a dry linen capacity exceeding 10 kg	RVC 40 or CTH
		8450.90	-Parts	RVC 40 or CTH
	<b>84.51</b>		<b>Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.</b>	
		8451.10	-Dry-cleaning machines	RVC 40 or CTH
		<b>8451.2</b>	<b>-Drying machines :</b>	
		8451.21	--Each of a dry linen capacity not exceeding 10 kg	RVC 40 or CTH
		8451.29	--Other	RVC 40 or CTH



Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		8451.30	-Ironing machines and presses (including fusing presses)	RVC 40 or CTH
		8451.40	-Washing, bleaching or dyeing machines	RVC 40 or CTH
		8451.50	-Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	RVC 40 or CTH
		8451.80	-Other machinery	RVC 40 or CTH
		8451.90	-Parts	RVC 40 or CTH
	<b>84.52</b>		<b>Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.</b>	
		8452.10	-Sewing machines of the household type	RVC 40 or CTH
		<b>8452.2</b>	<b>-Other sewing machines :</b>	
		8452.21	--Automatic units	RVC 40 or CTH
		8452.29	--Other	RVC 40 or CTH
		8452.30	-Sewing machine needles	RVC 40 or CTH
		8452.90	-Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	RVC 40 or CTH
	<b>84.53</b>		<b>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.</b>	
		8453.10	-Machinery for preparing, tanning or working hides, skins or leather	RVC 40 or CTH
		8453.20	-Machinery for making or repairing footwear	RVC 40 or CTH
		8453.80	-Other machinery	RVC 40 or CTH
		8453.90	-Parts	RVC 40 or CTH
	<b>84.54</b>		<b>Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.</b>	
		8454.10	-Converters	RVC 40 or CTH
		8454.20	-Ingot moulds and ladles	RVC 40 or CTH
		8454.30	-Casting machines	RVC 40 or CTH
		8454.90	-Parts	RVC 40 or CTH
	<b>84.55</b>		<b>Metal-rolling mills and rolls therefor.</b>	
		8455.10	-Tube mills	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		<b>8455.2</b>	<b>-Other rolling mills :</b>	
		8455.21	--Hot or combination hot and cold	RVC 40 or CTH
		8455.22	--Cold	RVC 40 or CTH
		8455.30	-Rolls for rolling mills	RVC 40 or CTH
		8455.90	-Other parts	RVC 40 or CTH
	<b>84.56</b>		<b>Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines.</b>	
		<b>8456.1</b>	<b>-Operated by laser or other light or photon beam processes :</b>	
		8456.11	--Operated by laser	RVC 40 or CTH
		8456.12	--Operated by other light or photon beam processes	RVC 40 or CTH
		8456.20	-Operated by ultrasonic processes	RVC 40 or CTH
		8456.30	-Operated by electro-discharge processes	RVC 40 or CTH
		8456.40	-Operated by plasma arc processes	RVC 40 or CTH
		8456.50	-Water-jet cutting machines	RVC 40 or CTH
		8456.90	-Other	RVC 40 or CTH
	<b>84.57</b>		<b>Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.</b>	
		8457.10	-Machining centres	RVC 40 or CTH
		8457.20	-Unit construction machines (single station)	RVC 40 or CTH
		8457.30	-Multi-station transfer machines	RVC 40 or CTH
	<b>84.58</b>		<b>Lathes (including turning centres) for removing metal.</b>	
		<b>8458.1</b>	<b>-Horizontal lathes :</b>	
		8458.11	--Numerically controlled	RVC 40 or CTH
		8458.19	--Other	RVC 40 or CTH
		<b>8458.9</b>	<b>-Other lathes :</b>	
		8458.91	--Numerically controlled	RVC 40 or CTH
		8458.99	--Other	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	<b>84.59</b>		<b>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 84.58.</b>	
		8459.10	-Way-type unit head machines	RVC 40 or CTH
		<b>8459.2</b>	<b>-Other drilling machines :</b>	
		8459.21	--Numerically controlled	RVC 40 or CTH
		8459.29	--Other	RVC 40 or CTH
		<b>8459.3</b>	<b>-Other boring-milling machines :</b>	
		8459.31	--Numerically controlled	RVC 40 or CTH
		8459.39	--Other	RVC 40 or CTH
		<b>8459.4</b>	<b>-Other boring machines :</b>	
		8459.41	--Numerically controlled	RVC 40 or CTH
		8459.49	--Other	RVC 40 or CTH
		<b>8459.5</b>	<b>-Milling machines, knee-type :</b>	
		8459.51	--Numerically controlled	RVC 40 or CTH
		8459.59	--Other	RVC 40 or CTH
		<b>8459.6</b>	<b>-Other milling machines :</b>	
		8459.61	--Numerically controlled	RVC 40 or CTH
		8459.69	--Other	RVC 40 or CTH
		8459.70	-Other threading or tapping machines	RVC 40 or CTH
	<b>84.60</b>		<b>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 84.61.</b>	
		<b>8460.1</b>	<b>-Flat-surface grinding machines :</b>	
		8460.12	--Numerically controlled	RVC 40 or CTH
		8460.19	--Other	RVC 40 or CTH
		<b>8460.2</b>	<b>-Other grinding machines :</b>	
		8460.22	--Centreless grinding machines, numerically controlled	RVC 40 or CTH
		8460.23	--Other cylindrical grinding machines, numerically controlled	RVC 40 or CTH
		8460.24	--Other, numerically controlled	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		8460.29	--Other	RVC 40 or CTH
		<b>8460.3</b>	<b>-Sharpening(tool or cutter grinding) machines :</b>	
		8460.31	--Numerically controlled	RVC 40 or CTH
		8460.39	--Other	RVC 40 or CTH
		8460.40	-Honing or lapping machines	RVC 40 or CTH
		8460.90	-Other	RVC 40 or CTH
	<b>84.61</b>		<b>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.</b>	
		8461.20	-Shaping or slotting machines	RVC 40 or CTH
		8461.30	-Broaching machines	RVC 40 or CTH
		8461.40	-Gear cutting, gear grinding or gear finishing machines	RVC 40 or CTH
		8461.50	-Sawing or cutting-off machines	RVC 40 or CTH
		8461.90	-Other	RVC 40 or CTH
	<b>84.62</b>		<b>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.</b>	
		8462.10	-Forging or die-stamping machines (including presses) and hammers	RVC 40 or CTH
		<b>8462.2</b>	<b>-Bending, folding, straightening or flattening machines (including presses) :</b>	
		8462.21	--Numerically controlled	RVC 40 or CTH
		8462.29	--Other	RVC 40 or CTH
		<b>8462.3</b>	<b>-Shearing machines (including presses), other than combined punching and shearing machines :</b>	
		8462.31	--Numerically controlled	RVC 40 or CTH
		8462.39	--Other	RVC 40 or CTH
		<b>8462.4</b>	<b>-Punching or notching machines (including presses), including combined punching and shearing machines :</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		8462.41	--Numerically controlled	RVC 40 or CTH
		8462.49	--Other	RVC 40 or CTH
		<b>8462.9</b>	<b>-Other :</b>	
		8462.91	--Hydraulic presses	RVC 40 or CTH
		8462.99	--Other	RVC 40 or CTH
	<b>84.63</b>		<b>Other machine-tools for working metal or cermets, without removing material.</b>	
		8463.10	-Draw-benches for bars, tubes, profiles, wire or the like	RVC 40 or CTH
		8463.20	-Thread rolling machines	RVC 40 or CTH
		8463.30	-Machines for working wire	RVC 40 or CTH
		8463.90	-Other	RVC 40 or CTH
	<b>84.64</b>		<b>Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.</b>	
		8464.10	-Sawing machines	RVC 40 or CTH
		8464.20	-Grinding or polishing machines	RVC 40 or CTH
		8464.90	-Other	RVC 40 or CTH
	<b>84.65</b>		<b>Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.</b>	
		8465.10	-Machines which can carry out different types of machining operations without tool change between such operations	RVC 40 or CTH
		8465.20	-Machining centres	RVC 40 or CTH
		<b>8465.9</b>	<b>-Other :</b>	
		8465.91	--Sawing machines	RVC 40 or CTH
		8465.92	--Planing, milling or moulding (by cutting) machines	RVC 40 or CTH
		8465.93	--Grinding, sanding or polishing machines	RVC 40 or CTH
		8465.94	--Bending or assembling machines	RVC 40 or CTH
		8465.95	--Drilling or morticing machines	RVC 40 or CTH
		8465.96	--Splitting, slicing or paring machines	RVC 40 or CTH
		8465.99	--Other	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	<b>84.66</b>		<b>Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool for working in the hand.</b>	
		8466.10	-Tool holders and self-opening dieheads	RVC 40 or CTH
		8466.20	-Work holders	RVC 40 or CTH
		8466.30	-Dividing heads and other special attachments for machines	RVC 40 or CTH
		<b>8466.9</b>	<b>-Other :</b>	
		8466.91	--For machines of heading 84.64	RVC 40 or CTH
		8466.92	--For machines of heading 84.65	RVC 40 or CTH
		8466.93	--For machines of headings 84.56 to 84.61	RVC 40 or CTH
		8466.94	--For machines of heading 84.62 or 84.63	RVC 40 or CTH
	<b>84.67</b>		<b>Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.</b>	
		<b>8467.1</b>	<b>-Pneumatic :</b>	
		8467.11	--Rotary type (including combined rotary-percussion)	RVC 40 or CTH
		8467.19	--Other	RVC 40 or CTH
		<b>8467.2</b>	<b>-With self-contained electric motor :</b>	
		8467.21	--Drills of all kinds	RVC 40 or CTH
		8467.22	--Saws	RVC 40 or CTH
		8467.29	--Other	RVC 40 or CTH
		<b>8467.8</b>	<b>-Other tools :</b>	
		8467.81	--Chain saws	RVC 40 or CTH
		8467.89	--Other	RVC 40 or CTH
		<b>8467.9</b>	<b>-Parts :</b>	
		8467.91	--Of chain saws	RVC 40 or CTH
		8467.92	--Of pneumatic tools	RVC 40 or CTH
		8467.99	--Other	RVC 40 or CTH
	<b>84.68</b>		<b>Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
			<b>heading 85.15; gas-operated surface tempering machines and appliances.</b>	
		8468.10	-Hand-held blow pipes	RVC 40 or CTH
		8468.20	-Other gas-operated machinery and apparatus	RVC 40 or CTH
		8468.80	-Other machinery and apparatus	RVC 40 or CTH
		8468.90	-Parts	RVC 40 or CTH
	<b>84.70</b>		<b>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.</b>	
		8470.10	-Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	RVC 40 or CTH
		<b>8470.2</b>	<b>-Other electronic calculating machines :</b>	
		8470.21	--Incorporating a printing device	RVC 40 or CTH
		8470.29	--Other	RVC 40 or CTH
		8470.30	-Other calculating machines	RVC 40 or CTH
		8470.50	-Cash registers	RVC 40 or CTH
		8470.90	-Other	RVC 40 or CTH
	<b>84.71</b>		<b>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.</b>	
		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 CTH
		<b>8471.4</b>	<b>-Other automatic data processing machines :</b>	
		8471.41	--Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	RVC 40 or CTH
		8471.49	--Other, presented in the form of systems	RVC 40 or CTH
		8471.50	-Processing units other than those of sub-heading 8471.41 or 8471.49, whether or not containing in the same housing one or two of	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
			the following types of unit : storage units, input units, output units	
		8471.60	-Input or output units, whether or not containing storage units in the same housing	RVC 40 or CTH
		8471.70	-Storage units	RVC 40 or CTH
		8471.80	-Other units of automatic data processing machines	RVC 40 or CTH
		8471.90	-Other	RVC 40 or CTH
	<b>84.72</b>		<b>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).</b>	
		8472.10	-Duplicating machines	RVC 40 or CTH
		8472.30	-Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	RVC 40 or CTH
		8472.90	-Other	RVC 40 or CTH
	<b>84.73</b>		<b>Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.70 to 84.72.</b>	
		<b>8473.2</b>	<b>-Parts and accessories of the machines of heading 84.70 :</b>	
		8473.21	--Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	RVC 40 or CTH
		8473.29	--Other	RVC 40 or CTH
		8473.30	-Parts and accessories of the machines of heading 84.71	RVC 40 or CTH
		8473.40	-Parts and accessories of the machines of heading 84.72	RVC 40 or CTH
		8473.50	- Parts and accessories equally suitable for use with the machines of two or more of the headings 84.70 to 84.72	RVC 40 or CTH
	<b>84.74</b>		<b>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</b>	



Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
			<b>powder or paste form; machines for forming foundry moulds of sand.</b>	
		8474.10	-Sorting, screening, separating or washing machines	RVC 40 or CTH
		8474.20	-Crushing or grinding machines	RVC 40 or CTH
		<b>8474.3</b>	<b>-Mixing or kneading machines :</b>	
		8474.31	--Concrete or mortar mixers	RVC 40 or CTH
		8474.32	--Machines for mixing mineral substances with bitumen	RVC 40 or CTH
		8474.39	--Other	RVC 40 or CTH
		8474.80	-Other machinery	RVC 40 or CTH
		8474.90	-Parts	RVC 40 or CTH
	<b>84.75</b>		<b>Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.</b>	
		8475.10	-Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	RVC 40 or CTH
		<b>8475.2</b>	<b>-Machines for manufacturing or hot working glass or glassware :</b>	
		8475.21	--Machines for making optical fibres and preforms thereof	RVC 40 or CTH
		8475.29	--Other	RVC 40 or CTH
		8475.90	-Parts	RVC 40 or CTH
	<b>84.76</b>		<b>Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.</b>	
		<b>8476.2</b>	<b>-Automatic beverage-vending machines :</b>	
		8476.21	--Incorporating heating or refrigerating devices	RVC 40 or CTH
		8476.29	--Other	RVC 40 or CTH
		<b>8476.8</b>	<b>-Other machines :</b>	
		8476.81	--Incorporating heating or refrigerating devices	RVC 40 or CTH
		8476.89	--Other	RVC 40 or CTH
		8476.90	-Parts	RVC 40 or CTH
	<b>84.77</b>		<b>Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		8477.10	-Injection-moulding machines	RVC 40 or CTH
		8477.20	-Extruders	RVC 40 or CTH
		8477.30	-Blow moulding machines	RVC 40 or CTH
		8477.40	-Vacuum moulding machines and other thermoforming machines	RVC 40 or CTH
		<b>8477.5</b>	<b>-Other machinery for moulding or otherwise forming :</b>	
		8477.51	--For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	RVC 40 or CTH
		8477.59	--Other	RVC 40 or CTH
		8477.80	-Other machinery	RVC 40 or CTH
		8477.90	-Parts	RVC 40 or CTH
	<b>84.78</b>		<b>Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.</b>	
		8478.10	-Machinery	RVC 40 or CTH
		8478.90	-Parts	RVC 40 or CTH
	<b>84.79</b>		<b>Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.</b>	
		8479.10	-Machinery for public works, building or the like	RVC 40 or CTH
		8479.20	-Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	RVC 40 or CTH
		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 CTH
		8479.40	-Rope or cable-making machines	RVC 40 or CTH
		8479.50	-Industrial robots, not elsewhere specified or included	RVC 40 or CTH
		8479.60	-Evaporative air coolers	RVC 40 or CTH
		<b>8479.7</b>	<b>-Passenger boarding bridges :</b>	
		8479.71	--Of a kind used in airports	RVC 40 or CTSH
		8479.79	--Other	RVC 40 or CTSH
		<b>8479.8</b>	<b>-Other machines and mechanical appliances :</b>	
		8479.81	--For treating metal, including electric wire coil-winders	RVC 40 or CTSH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		8479.82	--Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	RVC 40 or CTH
		8479.89	--Other	RVC 40 or CTSH
		8479.90	-Parts	RVC 40 or CTH
	<b>84.80</b>		<b>Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.</b>	
		8480.10	-Moulding boxes for metal foundry	RVC 40 or CTH
		8480.20	-Mould bases	RVC 40 or CTH
		8480.30	-Moulding patterns	RVC 40 or CTH
		<b>8480.4</b>	<b>-Moulds for metal or metal carbides :</b>	
		8480.41	--Injection or compression types	RVC 40 or CTH
		8480.49	--Other	RVC 40 or CTH
		8480.50	-Moulds for glass	RVC 40 or CTH
		8480.60	-Moulds for mineral materials	RVC 40 or CTH
		<b>8480.7</b>	<b>-Moulds for rubber or plastics :</b>	
		8480.71	--Injection or compression types	RVC 40 or CTH
		8480.79	--Other	RVC 40 or CTH
	<b>84.81</b>		<b>Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.</b>	
		8481.10	-Pressure-reducing valves	RVC 40 or CTH
		8481.20	-Valves for oleohydraulic or pneumatic transmissions	RVC 40 or CTH
		8481.30	-Check (nonreturn) valves	RVC 40 or CTH
		8481.40	-Safety or relief valves	RVC 40 or CTH
		8481.80	-Other appliances	RVC 40 or CTSH
		8481.90	-Parts	RVC 40 or CTH
	<b>84.82</b>		<b>Ball or roller bearings.</b>	
		8482.10	-Ball bearings	RVC 40 or CTSH
		8482.20	-Tapered roller bearings, including cone and tapered roller assemblies	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		8482.30	-Spherical roller bearings	RVC 40 or CTH
		8482.40	-Needle roller bearings	RVC 40 or CTH
		8482.50	-Other cylindrical roller bearings	RVC 40 or CTH
		8482.80	-Other, including combined ball/roller bearings	RVC 40 or CTH
		<b>8482.9</b>	<b>-Parts :</b>	
		8482.91	--Balls, needles and rollers	RVC 40 or CTH
		8482.99	--Other	RVC 40 or CTH
	<b>84.83</b>		<b>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).</b>	
		8483.10	-Transmission shafts (including cam shafts and crank shafts) and cranks	RVC 40 or CTH
		8483.20	-Bearing housings, incorporating ball or roller bearings	RVC 40 or CTH
		8483.30	-Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	RVC 40 or CTH
		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
		8483.50	-Flywheels and pulleys, including pulley blocks	RVC 40 or CTH
		8483.60	-Clutches and shaft couplings (including universal joints)	RVC 40 or CTH
		8483.90	-Toothed wheels, chain sprockets and other transmission elements presented separately; parts	RVC 40 or CTH
	<b>84.84</b>		<b>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.</b>	
		8484.10	-Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	RVC 40 or CTH
		8484.20	-Mechanical seals	RVC 40 or CTH
		8484.90	-Other	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	<b>84.86</b>		<b>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.</b>	
		8486.10	-Machines and apparatus for the manufacture of boules or wafers	RVC 40; or CTSH from within this subheading or any other subheading
		8486.20	-Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	RVC 40; or CTSH from within this subheading or any other subheading
		8486.30	-Machines and apparatus for the manufacture of flat panel displays	RVC 40; or CTSH from within this subheading or any other subheading
		8486.40	-Machines and apparatus specified in Note 9 (C) to this Chapter	RVC 40; or CTSH from within this subheading or any other subheading
		8486.90	-Parts and accessories	RVC 40 or CTH
	<b>84.87</b>		<b>Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.</b>	
		8487.10	-Ships' or boats' propellers and blades therefor	RVC 40 or CTH
		8487.90	-Other	RVC 40 or CTH
<b>85</b>			<b>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</b>	
	<b>85.01</b>		<b>Electric motors and generators (excluding generating sets).</b>	
		8501.10	-Motors of an output not exceeding 37.5 W	RVC 40 or CTH
		8501.20	-Universal AC/DC motors of an output exceeding 37.5 W	RVC 40 or CTH
		<b>8501.3</b>	<b>-Other DC motors; DC generators :</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		8501.31	--Of an output not exceeding 750 W	RVC 40 or CTH
		8501.32	--Of an output exceeding 750 W but not exceeding 75 kW	RVC 40 or CTH
		8501.33	--Of an output exceeding 75 kW but not exceeding 375 kW	RVC 40 or CTH
		8501.34	--Of an output exceeding 375 kW	RVC 40 or CTH
		8501.40	-Other AC motors, single-phase	RVC 40 or CTH
		<b>8501.5</b>	<b>-Other AC motors, multi-phase :</b>	
		8501.51	--Of an output not exceeding 750 W	RVC 40 or CTH
		8501.52	--Of an output exceeding 750 W but not exceeding 75 kW	RVC 40 or CTH
		8501.53	--Of an output exceeding 75 kW	RVC 40 or CTH
		<b>8501.6</b>	<b>-AC generators(alternators) :</b>	
		8501.61	--Of an output not exceeding 75 kVA	RVC 40 or CTH
		8501.62	--Of an output exceeding 75 kVA but not exceeding 375 kVA	RVC 40 or CTH
		8501.63	--Of an output exceeding 375 kVA but not exceeding 750 kVA	RVC 40 or CTH
		8501.64	--Of an output exceeding 750 kVA	RVC 40 or CTH
	<b>85.02</b>		<b>Electric generating sets and rotary converters.</b>	
		<b>8502.1</b>	<b>-Generating sets with compression-ignition internal combustion piston engines(diesel or semi-diesel engines) :</b>	
		8502.11	--Of an output not exceeding 75 kVA	RVC 40 or CTH
		8502.12	--Of an output exceeding 75 kVA but not exceeding 375 kVA	RVC 40 or CTH
		8502.13	--Of an output exceeding 375 kVA	RVC 40 or CTH
		8502.20	-Generating sets with spark-ignition internal combustion piston engines	RVC 40 or CTH
		<b>8502.3</b>	<b>-Other generating sets :</b>	
		8502.31	--Wind-powered	RVC 40 or CTH
		8502.39	--Other	RVC 40 or CTH
		8502.40	-Electric rotary converters	RVC 40 or CTH
	<b>85.03</b>		<b>Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.</b>	
		8503.00	-Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.	RVC 40 or CTH
	<b>85.04</b>		<b>Electrical transformers, static converters (for example, rectifiers) and inductors.</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		8504.10	-Ballasts for discharge lamps or tubes	RVC 40 or CTSH
		<b>8504.2</b>	<b>-Liquid dielectric transformers :</b>	
		8504.21	--Having a power handling capacity not exceeding 650 kVA	RVC 40 or CTH
		8504.22	--Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	RVC 40 or CTH
		8504.23	--Having a power handling capacity exceeding 10,000 kVA	RVC 40 or CTH
		<b>8504.3</b>	<b>-Other transformers :</b>	
		8504.31	--Having a power handling capacity not exceeding 1 kVA	RVC 40 or CTH
		8504.32	--Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	RVC 40 or CTH
		8504.33	--Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	RVC 40 or CTH
		8504.34	--Having a power handling capacity exceeding 500 kVA	RVC 40 or CTH
		8504.40	-Static converters	RVC 40 or CTSH
		8504.50	-Other inductors	RVC 40 or CTSH
		8504.90	-Parts	RVC 40 or CTH
	<b>85.05</b>		<b>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.</b>	
		<b>8505.1</b>	<b>-Permanent magnets and articles intended to become permanent magnets after magnetisation :</b>	
		8505.11	--Of metal	RVC 40 or CTH
		8505.19	--Other	RVC 40 or CTH
		8505.20	-Electro-magnetic couplings, clutches and brakes	RVC 40 or CTH
		8505.90	-Other, including parts	RVC 40 or CTH
	<b>85.06</b>		<b>Primary cells and primary batteries.</b>	
		8506.10	-Manganese dioxide	RVC 40 or CTH
		8506.30	-Mercuric oxide	RVC 40 or CTH
		8506.40	-Silver oxide	RVC 40 or CTH
		8506.50	-Lithium	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		8506.60	-Air-zinc	RVC 40 or CTH
		8506.80	-Other primary cells and primary batteries	RVC 40 or CTH
		8506.90	-Parts	RVC 40 or CTH
	<b>85.07</b>		<b>Electric accumulators, including separators therefor, whether or not rectangular (including square).</b>	
		8507.10	-Lead-acid, of a kind used for starting piston engines	RVC 40 or CTH
		8507.20	-Other lead-acid accumulators	RVC 40 or CTH
		8507.30	-Nickel-cadmium	RVC 40 or CTH
		8507.40	-Nickel-iron	RVC 40 or CTH
		8507.50	-Nickel-metal hydride	RVC 40 or CTH
		8507.60	-Lithium-ion	RVC 40 or CTH
		8507.80	-Other accumulators	RVC 40 or CTH
		8507.90	-Parts	RVC 40 or CC
	<b>85.08</b>		<b>Vacuum cleaners.</b>	
		<b>8508.1</b>	<b>-With self-contained electric motor :</b>	
		8508.11	--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
		8508.19	--Other	A. For domestic vacuum cleaners: RVC 40 or CTH B. For other good: RVC 40 or CTSH
		8508.60	-Other vacuum cleaners	RVC 40 or CTSH
		8508.70	-Parts	RVC 40 or CTH
	<b>85.09</b>		<b>Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.</b>	
		8509.40	-Food grinders and mixers; fruit or vegetable juice extractors	RVC 40 or CTH
		8509.80	-Other appliances	RVC 40 or CTH
		8509.90	-Parts	RVC 40 or CTH
	<b>85.10</b>		<b>Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.</b>	



Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		8510.10	-Shavers	RVC 40 or CTH
		8510.20	-Hair clippers	RVC 40 or CTH
		8510.30	-Hair-removing appliances	RVC 40 or CTH
		8510.90	-Parts	RVC 40 or CTH
	<b>85.11</b>		<b>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.</b>	
		8511.10	-Sparking plugs	RVC 40 or CTH
		8511.20	-Ignition magnetos; magneto-dynamos; magnetic flywheels	RVC 40 or CTH
		8511.30	-Distributors; ignition coils	RVC 40 or CTH
		8511.40	-Starter motors and dual purpose starter-generators	RVC 40 or CTH
		8511.50	-Other generators	RVC 40 or CTH
		8511.80	-Other equipment	RVC 40 or CTH
		8511.90	-Parts	RVC 40 or CTH
	<b>85.12</b>		<b>Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.</b>	
		8512.10	-Lighting or visual signalling equipment of a kind used on bicycles	RVC 40 or CTH
		8512.20	-Other lighting or visual signalling equipment	RVC 40 or CTH
		8512.30	-Sound signalling equipment	RVC 40 or CTH
		8512.40	-Windscreen wipers, defrosters and demisters	RVC 40 or CTH
		8512.90	-Parts	RVC 40 or CTH
	<b>85.13</b>		<b>Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.</b>	
		8513.10	-Lamps	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		8513.90	-Parts	RVC 40 or CTH
	<b>85.14</b>		<b>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.</b>	
		8514.10	-Resistance heated furnaces and ovens	RVC 40 or CTH
		8514.20	-Furnaces and ovens functioning by induction or dielectric loss	RVC 40 or CTH
		8514.30	-Other furnaces and ovens	RVC 40 or CTH
		8514.40	-Other equipment for the heat treatment of materials by induction or dielectric loss	RVC 40 or CTH
		8514.90	-Parts	RVC 40 or CTH
	<b>85.15</b>		<b>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.</b>	
		<b>8515.1</b>	<b>-Brazing or soldering machines and apparatus :</b>	
		8515.11	--Soldering irons and guns	RVC 40 or CTH
		8515.19	--Other	RVC 40 or CTH
		<b>8515.2</b>	<b>-Machines and apparatus for resistance welding of metal :</b>	
		8515.21	--Fully or partly automatic	RVC 40 or CTH
		8515.29	--Other	RVC 40 or CTH
		<b>8515.3</b>	<b>-Machines and apparatus for arc(including plasma arc) welding of metals :</b>	
		8515.31	--Fully or partly automatic	RVC 40 or CTH
		8515.39	--Other	RVC 40 or CTH
		8515.80	-Other machines and apparatus	RVC 40 or CTH
		8515.90	-Parts	RVC 40 or CTH
	<b>85.16</b>		<b>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</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
			<b>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 85.45.</b>	
		8516.10	-Electric instantaneous or storage water heaters and immersion heaters	RVC 40 or CTH
		<b>8516.2</b>	<b>-Electric space heating apparatus and electric soil heating apparatus :</b>	
		8516.21	--Storage heating radiators	RVC 40 or CTH
		8516.29	--Other	RVC 40 or CTH
		<b>8516.3</b>	<b>-Electro-thermic hair-dressing or hand-drying apparatus :</b>	
		8516.31	--Hair dryers	RVC 40 or CTH
		8516.32	--Other hair-dressing apparatus	RVC 40 or CTH
		8516.33	--Hand-drying apparatus	RVC 40 or CTH
		8516.40	-Electric smoothing irons	RVC 40 or CTH
		8516.50	-Microwave ovens	RVC 40 or CTH
		8516.60	-Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	RVC 40 or CTH
		<b>8516.7</b>	<b>-Other electro-thermic appliances :</b>	
		8516.71	--Coffee or tea makers	RVC 40 or CTH
		8516.72	--Toasters	RVC 40 or CTH
		8516.79	--Other	RVC 40 or CTH
		8516.80	-Electric heating resistors	RVC 40 or CTH
		8516.90	-Parts	RVC 40 or CTH
	<b>85.17</b>		<b>Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.</b>	
		<b>8517.1</b>	<b>-Telephone sets, including telephones for cellular networks or for other wireless networks :</b>	
		8517.11	--Line telephone sets with cordless handsets	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		8517.12	--Telephones for cellular networks or for other wireless networks	RVC 40 or CTSH
		8517.18	--Other	RVC 40 or CTH
		<b>8517.6</b>	<b>-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) :</b>	
		8517.61	--Base stations	RVC 40 or CTSH
		8517.62	--Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	RVC 40 or CTSH
		8517.69	--Other	RVC 40 or CTH
		8517.70	-Parts	RVC 40 or CTH
	<b>85.18</b>		<b>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.</b>	
		8518.10	-Microphones and stands therefor	RVC 40 or CTH
		<b>8518.2</b>	<b>-Loudspeakers, whether or not mounted in their enclosures :</b>	
		8518.21	--Single loudspeakers, mounted in their enclosures	RVC 40 or CTH
		8518.22	--Multiple loudspeakers, mounted in the same enclosure	RVC 40 or CTH
		8518.29	--Other	RVC 40 or CTH
		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 CTSH
		8518.40	-Audio-frequency electric amplifiers	RVC 40 or CTH
		8518.50	-Electric sound amplifier sets	RVC 40 or CTSH
		8518.90	-Parts	RVC 40 or CTH
	<b>85.19</b>		<b>Sound recording or reproducing apparatus.</b>	
		8519.20	-Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	RVC 40 or CTH
		8519.30	-Turntables (record-decks)	A. For turntables with

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
				automatic record change mechanism: RVC 40 or CTSH B. For other good: RVC 40 or CTH
		8519.50	-Telephone answering machines	RVC 40 or CTH
		<b>8519.8</b>	<b>-Other apparatus :</b>	
		8519.81	--Using magnetic, optical or semiconductor media	RVC 40 or CTH
		8519.89	--Other	RVC 40 or CTH
	<b>85.21</b>		<b>Video recording or reproducing apparatus, whether or not incorporating a video tuner.</b>	
		8521.10	-Magnetic tape-type	RVC 40 or CTH
		8521.90	-Other	RVC 40 or CTH
	<b>85.22</b>		<b>Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 or 85.21.</b>	
		8522.10	-Pick-up cartridges	RVC 40 or CTH
		8522.90	-Other	RVC 40 or CTSH
	<b>85.23</b>		<b>--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.</b>	
		<b>8523.2</b>	<b>-Magnetic media :</b>	
		8523.21	--Cards incorporating a magnetic stripe	RVC 40 or CTH
		8523.29	--Other	RVC 40 or CTH
		<b>8523.4</b>	<b>-Optical media :</b>	
		8523.41	--Unrecorded	RVC 40 or CTH
		8523.49	--Other	RVC 40 or CTH
		<b>8523.5</b>	<b>-Semiconductor media :</b>	
		8523.51	--Solid-state non-volatile storage devices	RVC 40 or CTH
		8523.52	--"Smart cards"	RVC 40; or CTSH from within this subheading or

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
				any other subheading
		8523.59	--Other	RVC 40 or CTH
		8523.80	-Other	RVC 40 or CTH
	<b>85.25</b>		<b>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.</b>	
		8525.50	-Transmission apparatus	RVC 40 or CTH
		8525.60	-Transmission apparatus incorporating reception apparatus	RVC 40 or CTH
		8525.80	-Television cameras, digital cameras and video camera recorders	RVC 40 or CTH
	<b>85.26</b>		<b>Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.</b>	
		8526.10	-Radar apparatus	RVC 40 or CTH
		<b>8526.9</b>	<b>-Other :</b>	
		8526.91	--Radio navigational aid apparatus	RVC 40 or CTH
		8526.92	--Radio remote control apparatus	RVC 40 or CTH
	<b>85.27</b>		<b>Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.</b>	
		<b>8527.1</b>	<b>-Radio-broadcast receivers capable of operating without an external source of power :</b>	
		8527.12	--Pocket-size radio cassette-players	RVC 40 or CTH
		8527.13	--Other apparatus, combined with sound recording or reproducing apparatus	RVC 40 or CTH
		8527.19	--Other	RVC 40 or CTH
		<b>8527.2</b>	<b>-Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles :</b>	
		8527.21	--Combined with sound recording or reproducing apparatus	RVC 40 or CTH
		8527.29	--Other	RVC 40 or CTH
		<b>8527.9</b>	<b>-Other :</b>	
		8527.91	--Combined with sound recording or reproducing apparatus	RVC 40 or CTH
		8527.92	--Not combined with sound recording or reproducing apparatus but combined with a clock	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		8527.99	--Other	RVC 40 or CTH
	<b>85.28</b>		<b>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.</b>	
		<b>8528.4</b>	<b>--Cathode-ray tube monitors :</b>	
		8528.42	--Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	RVC 40 or CTH
		8528.49	--Other	RVC 40 or CTH
		<b>8528.5</b>	<b>--Other monitors :</b>	
		8528.52	--Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	RVC 40 or CTH
		8528.59	--Other	RVC 40 or CTH
		<b>8528.6</b>	<b>--Projectors :</b>	
		8528.62	--Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	RVC 40 or CTH
		8528.69	--Other	RVC 40 or CTH
		<b>8528.7</b>	<b>--Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus :</b>	
		8528.71	--Not designed to incorporate a video display or screen	A. For color reception apparatus for television: RVC 40 or CTSH B. For other good: RVC 40 or CTH
		8528.72	--Other, colour	RVC 40 or CTSH
		8528.73	--Other, monochrome	RVC 40 or CTH
	<b>85.29</b>		<b>Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.</b>	
		8529.10	-Aerials and aerial reflectors of all kinds; parts suitable for use therewith	RVC 40 or CTH
		8529.90	-Other	RVC 40 or CTSH
	<b>85.30</b>		<b>Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways,</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
			<b>parking facilities, port installations or airfields (other than those of heading 86.08).</b>	
		8530.10	-Equipment for railways or tramways	RVC 40 or CTH
		8530.80	-Other equipment	RVC 40 or CTH
		8530.90	-Parts	RVC 40 or CTH
	<b>85.31</b>		<b>Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.</b>	
		8531.10	-Burglar or fire alarms and similar apparatus	RVC 40 or CTH
		8531.20	-Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	RVC 40 or CTH
		8531.80	-Other apparatus	RVC 40 or CTH
		8531.90	-Parts	RVC 40 or CTH
	<b>85.32</b>		<b>Electrical capacitors, fixed, variable or adjustable (pre-set).</b>	
		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
		<b>8532.2</b>	<b>-Other fixed capacitors :</b>	
		8532.21	--Tantalum	RVC 40 or CTH
		8532.22	--Aluminium electrolytic	RVC 40 or CTH
		8532.23	--Ceramic dielectric, single layer	RVC 40 or CTH
		8532.24	--Ceramic dielectric, multilayer	RVC 40 or CTH
		8532.25	--Dielectric of paper or plastics	RVC 40 or CTH
		8532.29	--Other	RVC 40 or CTH
		8532.30	-Variable or adjustable (pre-set) capacitors	RVC 40 or CTH
		8532.90	-Parts	RVC 40 or CTH
	<b>85.33</b>		<b>Electrical resistors (including rheostats and potentiometers), other than heating resistors.</b>	
		8533.10	-Fixed carbon resistors, composition or film types	RVC 40 or CTH
		<b>8533.2</b>	<b>-Other fixed resistors :</b>	
		8533.21	--For a power handling capacity not exceeding 20 W	RVC 40 or CTH



Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		8533.29	--Other	RVC 40 or CTH
		<b>8533.3</b>	<b>-Wirewound variable resistors, including rheostats and potentiometers :</b>	
		8533.31	--For a power handling capacity not exceeding 20 W	RVC 40 or CTH
		8533.39	--Other	RVC 40 or CTH
		8533.40	-Other variable resistors, including rheostats and potentiometers	RVC 40 or CTH
		8533.90	-Parts	RVC 40 or CTH
	<b>85.34</b>		<b>Printed circuits.</b>	
		8534.00	-Printed circuits.	RVC 40 or CTH
	<b>85.35</b>		<b>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.</b>	
		8535.10	-Fuses	RVC 40 or CTH
		<b>8535.2</b>	<b>-Automatic circuit breakers :</b>	
		8535.21	--For a voltage of less than 72.5 kV	RVC 40 or CTH
		8535.29	--Other	RVC 40 or CTH
		8535.30	-Isolating switches and make-and-break switches	RVC 40 or CTH
		8535.40	-Lightning arresters, voltage limiters and surge suppressors	RVC 40 or CTH
		8535.90	-Other	RVC 40 or CTH
	<b>85.36</b>		<b>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.</b>	
		8536.10	-Fuses	RVC 45 or CTSH
		8536.20	-Automatic circuit breakers	RVC 40 or CTH
		8536.30	-Other apparatus for protecting electrical circuits	RVC 40 or CTH
		<b>8536.4</b>	<b>-Relays :</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		8536.41	--For a voltage not exceeding 60 V	RVC 40 or CTH
		8536.49	--Other	RVC 40 or CTH
		8536.50	-Other switches	RVC 40 or CTH
		<b>8536.6</b>	<b>-Lamp-holders, plugs and sockets :</b>	
		8536.61	--Lamp-holders	RVC 40 or CTH
		8536.69	--Other	RVC 40 or CTH
		8536.70	-Connectors for optical fibres, optical fibre bundles or cables	RVC 40 or CTH
		8536.90	-Other apparatus	RVC 40 or CTH
	<b>85.37</b>		<b>Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, 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 85.17.</b>	
		8537.10	-For a voltage not exceeding 1,000 V	RVC 40 or CTH
		8537.20	-For a voltage exceeding 1,000 V	RVC 40 or CTH
	<b>85.38</b>		<b>Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.</b>	
		8538.10	-Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	RVC 40 or CTH
		8538.90	-Other	RVC 40 or CTH
	<b>85.39</b>		<b>Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) lamps.</b>	
		8539.10	-Sealed beam lamp units	RVC 40 or CTH
		<b>8539.2</b>	<b>-Other filament lamps, excluding ultra-violet or infra-red lamps :</b>	
		8539.21	--Tungsten halogen	RVC 40 or CTH
		8539.22	--Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	RVC 40 or CTH
		8539.29	--Other	RVC 40 or CTH
		<b>8539.3</b>	<b>-Discharge lamps, other than ultra-violet lamps :</b>	
		8539.31	--Fluorescent, hot cathode	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		8539.32	--Mercury or sodium vapour lamps; metal halide lamps	RVC 40 or CTH
		8539.39	--Other	RVC 40 or CTH
		<b>8539.4</b>	<b>-Ultra-violet or infra-red lamps; arc-lamps :</b>	
		8539.41	--Arc-lamps	RVC 40 or CTSH
		8539.49	--Other	RVC 40 or CTH
		8539.50	-Light-emitting diode (LED) lamps	RVC 40 or CTSH
		8539.90	-Parts	RVC 40 or CTSH
	<b>85.40</b>		<b>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).</b>	
		<b>8540.1</b>	<b>-Cathode-ray television picture tubes, including video monitor cathode-ray tubes :</b>	
		8540.11	--Colour	RVC 40 or CTH
		8540.12	--Monochrome	RVC 40 or CTH
		8540.20	-Television camera tubes; image converters and intensifiers; other photo-cathode tubes	RVC 40 or CTSH
		8540.40	-Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	A. For Data/graphic display tubes, monochrome: RVC 40 or CTH B. For other goods of subheading 8540.40: RVC 40 or CTSH
		8540.60	-Other cathode-ray tubes	RVC 40 or CTSH
		<b>8540.7</b>	<b>-Microwave tubes(for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes :</b>	
		8540.71	--Magnetrons	RVC 45 or CTSH
		8540.79	--Other	A. For Klystrons: RVC 40 or CTSH B. For other goods of

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
				subheading 8540.79: RVC 40 or CTH
		<b>8540.8</b>	<b>-Other valves and tubes :</b>	
		8540.81	--Receiver or amplifier valves and tubes	RVC 40 or CTH
		8540.89	--Other	RVC 40 or CTSH
		<b>8540.9</b>	<b>-Parts :</b>	
		8540.91	--Of cathode-ray tubes	RVC 40 or CTSH
		8540.99	--Other	RVC 40 or CTH
	<b>85.41</b>		<b>Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED); mounted piezo-electric crystals.</b>	
		8541.10	-Diodes, other than photosensitive or light-emitting diodes (LED)	RVC 40 or CTH
		<b>8541.2</b>	<b>-Transistors, other than photosensitive transistors :</b>	
		8541.21	--With a dissipation rate of less than 1 W	RVC 40 or CTH
		8541.29	--Other	RVC 40 or CTH
		8541.30	-Thyristors, diacs and triacs, other than photosensitive devices	RVC 40 or CTH
		8541.40	-Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED)	RVC 40 or CTH
		8541.50	-Other semiconductor devices	RVC 40 or CTH
		8541.60	-Mounted piezo-electric crystals	RVC 40 or CTH
		8541.90	-Parts	RVC 40 or CTSH
	<b>85.42</b>		<b>Electronic integrated circuits.</b>	
		<b>8542.3</b>	<b>-Electronic integrated circuits :</b>	
		8542.31	--Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	RVC 40; or CTSH; or Change to multi-component integrated circuits (MCOs) from goods that are not multi-component integrated

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
				circuits (MCOs) of heading 85.42
		8542.32	--Memories	RVC 40; or CTSH; or Change to multi- component integrated circuits (MCOs) from goods that are not multi- component integrated circuits (MCOs) of heading 85.42
		8542.33	--Amplifiers	RVC 40; or CTSH; or Change to multi- component integrated circuits (MCOs) from goods that are not multi- component integrated circuits (MCOs) of heading 85.42
		8542.39	--Other	RVC 40; or CTSH; or Change to multi- component integrated circuits (MCOs) from goods that are not multi- component integrated circuits (MCOs) of heading 85.42
		8542.90	-Parts	RVC 40; or CTH; or Change to multi- component integrated

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
				circuits (MCOs) from goods that are not multi-component integrated circuits (MCOs) of heading 85.42
	<b>85.43</b>		<b>Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.</b>	
		8543.10	-Particle accelerators	RVC 40 or CTH
		8543.20	-Signal generators	RVC 40 or CTH
		8543.30	-Machines and apparatus for electroplating, electrolysis or electrophoresis	RVC 40 or CTH
		8543.70	-Other machines and apparatus	RVC 40 or CTH
		8543.90	-Parts	RVC 40 or CTH
	<b>85.44</b>		<b>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.</b>	
		<b>8544.1</b>	<b>-Winding wire :</b>	
		8544.11	--Of copper	RVC 40 or CTH
		8544.19	--Other	RVC 40 or CTH
		8544.20	-Co-axial cable and other co-axial electric conductors	RVC 40 or CTH
		8544.30	-Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	RVC 40 or CTH
		<b>8544.4</b>	<b>-Other electric conductors, for a voltage not exceeding 1,000 V :</b>	
		8544.42	--Fitted with connectors	RVC 40 or CTH
		8544.49	--Other	RVC 40 or CTH
		8544.60	-Other electric conductors, for a voltage exceeding 1,000 V	RVC 40 or CTH
		8544.70	-Optical fibre cables	RVC 40 or CTH
	<b>85.45</b>		<b>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.</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		<b>8545.1</b>	<b>-Electrodes :</b>	
		8545.11	--Of a kind used for furnaces	RVC 40 or CTH
		8545.19	--Other	RVC 40 or CTH
		8545.20	-Brushes	RVC 40 or CTH
		8545.90	-Other	RVC 40 or CTH
	<b>85.46</b>		<b>Electrical insulators of any material.</b>	
		8546.10	-Of glass	RVC 40 or CTH
		8546.20	-Of ceramics	RVC 40 or CTH
		8546.90	-Other	RVC 40 or CTH
	<b>85.47</b>		<b>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 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.</b>	
		8547.10	-Insulating fittings of ceramics	RVC 40 or CTH
		8547.20	-Insulating fittings of plastics	RVC 40 or CTH
		8547.90	-Other	RVC 40 or CTH
	<b>85.48</b>		<b>Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.</b>	
		8548.10	-Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	RVC 40 or CTH
		8548.90	-Other	RVC 40 or CTH
<b>SECTION - 293 - VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT</b>				
<b>86</b>			<b>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</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	<b>86.01</b>		<b>Rail locomotives powered from an external source of electricity or by electric accumulators.</b>	
		8601.10	-Powered from an external source of electricity	RVC 40 or CTH
		8601.20	-Powered by electric accumulators	RVC 40 or CTH
	<b>86.02</b>		<b>Other rail locomotives; locomotive tenders.</b>	
		8602.10	-Diesel-electric locomotives	RVC 40 or CTH
		8602.90	-Other	RVC 40 or CTH
	<b>86.03</b>		<b>Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.</b>	
		8603.10	-Powered from an external source of electricity	RVC 40 or CTH
		8603.90	-Other	RVC 40 or CTH
	<b>86.04</b>		<b>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).</b>	
		8604.00	-Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	RVC 40 or CTH
	<b>86.05</b>		<b>Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).</b>	
		8605.00	-Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).	RVC 40 or CTH
	<b>86.06</b>		<b>Railway or tramway goods vans and wagons, not self-propelled.</b>	
		8606.10	-Tank wagons and the like	RVC 40 or CTH
		8606.30	-Self-discharging vans and wagons, other than those of subheading 8606.10	RVC 40 or CTH
		<b>8606.9</b>	<b>-Other :</b>	
		8606.91	--Covered and closed	RVC 40 or CTH
		8606.92	--Open, with non-removable sides of a height exceeding 60 cm	RVC 40 or CTH



Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		8606.99	--Other	RVC 40 or CTH
	<b>86.07</b>		<b>Parts of railway or tramway locomotives or rolling-stock.</b>	
		<b>8607.1</b>	<b>-Bogies, bissel-bogies, axles and wheels, and parts thereof :</b>	
		8607.11	--Driving bogies and bissel-bogies	RVC 40 or CTH
		8607.12	--Other bogies and bissel-bogies	RVC 40 or CTH
		8607.19	--Other, including parts	RVC 40 or CTH
		<b>8607.2</b>	<b>-Brakes and parts thereof :</b>	
		8607.21	--Air brakes and parts thereof	RVC 40 or CTH
		8607.29	--Other	RVC 40 or CTH
		8607.30	-Hooks and other coupling devices, buffers, and parts thereof	RVC 40 or CTH
		<b>8607.9</b>	<b>-Other :</b>	
		8607.91	--Of locomotives	RVC 40 or CTH
		8607.99	--Other	RVC 40 or CTH
	<b>86.08</b>		<b>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.</b>	
		8608.00	-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
	<b>86.09</b>		<b>Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.</b>	
		8609.00	-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
<b>87</b>			<b>Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof</b>	
	<b>87.01</b>		<b>Tractors (other than tractors of heading 87.09).</b>	
		8701.10	-Single axle tractors	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		8701.20	-Road tractors for semi-trailers	RVC 40 or CTH
		8701.30	-Track-laying tractors	RVC 40 or CTH
		<b>8701.9</b>	<b>-Other, of an engine power :</b>	
		8701.91	--Not exceeding 18 kW	RVC 40 or CTH
		8701.92	--Exceeding 18 kW but not exceeding 37 kW	RVC 40 or CTH
		8701.93	--Exceeding 37 kW but not exceeding 75 kW	RVC 40 or CTH
		8701.94	--Exceeding 75 kW but not exceeding 130 kW	RVC 40 or CTH
		8701.95	--Exceeding 130 kW	RVC 40 or CTH
	<b>87.02</b>		<b>Motor vehicles for the transport of ten or more persons, including the driver.</b>	
		8702.10	-With only compression-ignition internal combustion piston engine (diesel or semi-diesel)	RVC 45
		8702.20	-With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	RVC 45
		8702.30	-With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion	RVC 45
		8702.40	-With only electric motor for propulsion	RVC 45
		8702.90	-Other	RVC 45
	<b>87.03</b>		<b>-Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.</b>	
		8703.10	-Vehicles specially designed for travelling on snow; golf cars and similar vehicles	RVC 40 or CTH
		<b>8703.2</b>	<b>-Other vehicles, with only spark-ignition internal combustion reciprocating piston engine :</b>	
		8703.21	--Of a cylinder capacity not exceeding 1,000 cc	RVC 45
		8703.22	--Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	RVC 45
		8703.23	--Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	RVC 45
		8703.24	--Of a cylinder capacity exceeding 3,000 cc	RVC 45
		<b>8703.3</b>	<b>-Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :</b>	
		8703.31	--Of a cylinder capacity not exceeding 1,500 cc	RVC 45
		8703.32	--Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	RVC 45
		8703.33	--Of a cylinder capacity exceeding 2,500 cc	RVC 45

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		8703.40	-Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	RVC 45
		8703.50	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	RVC 45
		8703.60	-Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	RVC 45
		8703.70	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	RVC 45
		8703.80	-Other vehicles, with only electric motor for propulsion	RVC 45
		8703.90	-Other	RVC 45
	<b>87.04</b>		<b>Motor vehicles for the transport of goods.</b>	
		8704.10	-Dumpers designed for off-highway use	RVC 45
		<b>8704.2</b>	<b>-Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :</b>	
		8704.21	--g.v.w. not exceeding 5 tonnes	RVC 45
		8704.22	--g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	RVC 45
		8704.23	--g.v.w. exceeding 20 tonnes	RVC 45
		<b>8704.3</b>	<b>-Other, with spark-ignition internal combustion piston engine :</b>	
		8704.31	--g.v.w. not exceeding 5 tonnes	RVC 45
		8704.32	--g.v.w. exceeding 5 tonnes	RVC 45
		8704.90	-Other	RVC 45
	<b>87.05</b>		<b>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).</b>	
		8705.10	-Crane lorries	RVC 40 or CTH
		8705.20	-Mobile drilling derricks	RVC 40 or CTH
		8705.30	-Fire fighting vehicles	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		8705.40	-Concrete-mixer lorries	RVC 40 or CTH
		8705.90	-Other	RVC 40 or CTH
	<b>87.06</b>		<b>Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.</b>	
		8706.00	-Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.	RVC 40 or CTH
	<b>87.07</b>		<b>Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.</b>	
		8707.10	-For the vehicles of heading 87.03	RVC 40 or CTH
		8707.90	-Other	RVC 40 or CTH
	<b>87.08</b>		<b>Parts and accessories of the motor vehicles of headings 87.01 to 87.05.</b>	
		8708.10	-Bumpers and parts thereof	RVC 40 or CTH
		<b>8708.2</b>	<b>-Other parts and accessories of bodies (including cabs) :</b>	
		8708.21	--Safety seat belts	RVC 40 or CTH
		8708.29	--Other	RVC 40 or CTH
		8708.30	-Brakes and servo-brakes; parts thereof	RVC 40 or CTH
		8708.40	-Gear boxes and parts thereof	A. For gear boxes: RVC 40 or CTH B. For parts thereof: RVC 45
		8708.50	-Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	A. For drive axles with differential and non-driving axles: RVC 40 or CTH B. For parts thereof: RVC 45
		8708.70	-Road wheels and parts and accessories thereof	RVC 40 or CTH
		8708.80	-Suspension systems and parts thereof (including shock-absorbers)	A. For suspension systems(including shock-absorbers): RVC 40 or CTH B. For parts thereof: RVC 45

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		<b>8708.9</b>	<b>-Other parts and accessories :</b>	
		8708.91	--Radiators and parts thereof	A. For radiators: RVC 40 or CTH B. For parts thereof: RVC 45
		8708.92	--Silencers (mufflers) and exhaust pipes; parts thereof	A. For silencers (mufflers) and exhaust pipes: RVC 40 or CTH B. For parts thereof: RVC 45
		8708.93	--Clutches and parts thereof	RVC 40 or CTH
		8708.94	--Steering wheels, steering columns and steering boxes; parts thereof	RVC 45
		8708.95	--Safety airbags with inflater system; parts thereof	RVC 45
		8708.99	--Other	RVC 45
	<b>87.09</b>		<b>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.</b>	
		<b>8709.1</b>	<b>-Vehicles :</b>	
		8709.11	--Electrical	RVC 40 or CTH
		8709.19	--Other	RVC 40 or CTH
		8709.90	-Parts	RVC 40 or CTH
	<b>87.10</b>		<b>Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.</b>	
		8710.00	-Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	RVC 40 or CTH
	<b>87.11</b>		<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.</b>	
		8711.10	-With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc	RVC 45
		8711.20	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	RVC 45

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		8711.30	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	RVC 45
		8711.40	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	RVC 45
		8711.50	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	RVC 45
		8711.60	-With electric motor for propulsion	RVC 45
		8711.90	-Other	RVC 45
	<b>87.12</b>		<b>Bicycles and other cycles (including delivery tricycles), not motorised.</b>	
		8712.00	-Bicycles and other cycles (including delivery tricycles), not motorised.	RVC 40 or CTH
	<b>87.13</b>		<b>Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.</b>	
		8713.10	-Not mechanically propelled	RVC 40 or CTH
		8713.90	-Other	RVC 40 or CTH
	<b>87.14</b>		<b>Parts and accessories of vehicles of headings 87.11 to 87.13.</b>	
		8714.10	-Of motorcycles (including mopeds)	RVC 40 or CTH
		8714.20	-Of carriages for disabled persons	RVC 40 or CTH
		<b>8714.9</b>	<b>-Other :</b>	
		8714.91	--Frames and forks, and parts thereof	RVC 40 or CTH
		8714.92	--Wheel rims and spokes	RVC 40 or CTH
		8714.93	--Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	RVC 40 or CTH
		8714.94	--Brakes, including coaster braking hubs and hub brakes, and parts thereof	RVC 40 or CTH
		8714.95	--Saddles	RVC 40 or CTH
		8714.96	--Pedals and crank-gear, and parts thereof	RVC 40 or CTH
		8714.99	--Other	RVC 40 or CTH
	<b>87.15</b>		<b>Baby carriages and parts thereof.</b>	
		8715.00	-Baby carriages and parts thereof.	RVC 40 or CTH
	<b>87.16</b>		<b>Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.</b>	
		8716.10	-Trailers and semi-trailers of the caravan type, for housing or camping	RVC 40 or CTH
		8716.20	-Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	RVC 40 or CTH
		<b>8716.3</b>	<b>-Other trailers and semi-trailers for the transport of goods :</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		8716.31	--Tanker trailers and tanker semi-trailers	RVC 40 or CTH
		8716.39	--Other	RVC 40 or CTH
		8716.40	-Other trailers and semi-trailers	RVC 40 or CTH
		8716.80	-Other vehicles	RVC 40 or CTH
		8716.90	-Parts	RVC 40 or CTH
<b>88</b>			<b>Aircraft, spacecraft, and parts thereof</b>	
	<b>88.01</b>		<b>Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.</b>	
		8801.00	-Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	RVC 40 or CTH
	<b>88.02</b>		<b>Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.</b>	
		<b>8802.1</b>	<b>-Helicopters :</b>	
		8802.11	--Of an unladen weight not exceeding 2,000 kg	RVC 40 or CTH
		8802.12	--Of an unladen weight exceeding 2,000 kg	RVC 40 or CTH
		8802.20	-Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	RVC 40 or CTH
		8802.30	-Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	RVC 40 or CTH
		8802.40	-Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	RVC 40 or CTH
		8802.60	-Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	RVC 40 or CTH
	<b>88.03</b>		<b>Parts of goods of heading 88.01 or 88.02.</b>	
		8803.10	-Propellers and rotors and parts thereof	RVC 40 or CTH
		8803.20	-Under-carriages and parts thereof	RVC 40 or CTH
		8803.30	-Other parts of aeroplanes or helicopters	RVC 40 or CTH
		8803.90	-Other	RVC 40 or CTH
	<b>88.04</b>		<b>Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.</b>	
		8804.00	-Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	RVC 40 or CTH
	<b>88.05</b>		<b>Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		8805.10	-Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	RVC 40 or CTH
		<b>8805.2</b>	<b>-Ground flying trainers and parts thereof :</b>	
		8805.21	--Air combat simulators and parts thereof	RVC 40 or CTH
		8805.29	--Other	RVC 40 or CTH
<b>89</b>			<b>Ships, boats and floating structures</b>	
	<b>89.01</b>		<b>Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.</b>	
		8901.10	-Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	RVC 40 or CTH
		8901.20	-Tankers	RVC 40 or CTH
		8901.30	-Refrigerated vessels, other than those of subheading 8901.20	RVC 40 or CTH
		8901.90	-Other vessels for the transport of goods and other vessels for the transport of both persons and goods	RVC 40 or CTH
	<b>89.02</b>		<b>Fishing vessels; factory ships and other vessels for processing or preserving fishery products.</b>	
		8902.00	-Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	RVC 40 or CTH
	<b>89.03</b>		<b>Yachts and other vessels for pleasure or sports; rowing boats and canoes.</b>	
		8903.10	-Inflatable	RVC 40 or CTH
		<b>8903.9</b>	<b>-Other :</b>	
		8903.91	--Sailboats, with or without auxiliary motor	RVC 40 or CTH
		8903.92	--Motorboats, other than outboard motorboats	RVC 40 or CTH
		8903.99	--Other	RVC 40 or CTH
	<b>89.04</b>		<b>Tugs and pusher craft.</b>	
		8904.00	-Tugs and pusher craft.	RVC 40 or CTH
	<b>89.05</b>		<b>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.</b>	
		8905.10	-Dredgers	RVC 40 or CTH
		8905.20	-Floating or submersible drilling or production platforms	RVC 40 or CTH



Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		8905.90	-Other	RVC 40 or CTH
	<b>89.06</b>		<b>Other vessels, including warships and lifeboats other than rowing boats.</b>	
		8906.10	-Warships	RVC 40 or CTH
		8906.90	-Other	RVC 40 or CTH
	<b>89.07</b>		<b>Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).</b>	
		8907.10	-Inflatable rafts	RVC 50 or CTH
		8907.90	-Other	RVC 40 or CTH
	<b>89.08</b>		<b>Vessels and other floating structures for breaking up.</b>	
		8908.00	-Vessels and other floating structures for breaking up.	RVC 40 or CTH
<b>SECTION - 303 - OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF</b>				
<b>90</b>			<b>Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof</b>	
	<b>90.01</b>		<b>Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; 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.</b>	
		9001.10	-Optical fibres, optical fibre bundles and cables	RVC 40 or CTH
		9001.20	-Sheets and plates of polarising material	RVC 40 or CTH
		9001.30	-Contact lenses	RVC 40 or CTH
		9001.40	-Spectacle lenses of glass	RVC 40 or CTH
		9001.50	-Spectacle lenses of other materials	RVC 40 or CTH
		9001.90	-Other	RVC 40 or CTH
	<b>90.02</b>		<b>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.</b>	
		<b>9002.1</b>	<b>-Objective lenses :</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		9002.11	--For cameras, projectors or photographic enlargers or reducers	RVC 40 or CTSH
		9002.19	--Other	RVC 40 or CTSH
		9002.20	-Filters	RVC 40 or CTH
		9002.90	-Other	RVC 40 or CTH
	<b>90.03</b>		<b>Frames and mountings for spectacles, goggles or the like, and parts thereof.</b>	
		<b>9003.1</b>	<b>-Frames and mountings :</b>	
		9003.11	--Of plastics	RVC 40 or CTH
		9003.19	--Of other materials	RVC 40 or CTSH
		9003.90	-Parts	RVC 40 or CTH
	<b>90.04</b>		<b>Spectacles, goggles and the like, corrective, protective or other.</b>	
		9004.10	-Sunglasses	RVC 40 or CTH
		9004.90	-Other	RVC 40 or CTH
	<b>90.05</b>		<b>Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.</b>	
		9005.10	-Binoculars	RVC 40 or CTH
		9005.80	-Other instruments	RVC 40 or CTH
		9005.90	-Parts and accessories (including mountings)	RVC 40 or CTH
	<b>90.06</b>		<b>Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.</b>	
		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
		9006.40	-Instant print cameras	RVC 40 or CTH
		<b>9006.5</b>	<b>-Other cameras :</b>	
		9006.51	--With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	RVC 40 or CTH
		9006.52	--Other, for roll film of a width less than 35 mm	RVC 40 or CTH
		9006.53	--Other, for roll film of a width of 35 mm	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		9006.59	--Other	RVC 40 or CTSH
		<b>9006.6</b>	<b>-Photographic flashlight apparatus and flashbulbs :</b>	
		9006.61	--Discharge lamp ("electronic") flashlight apparatus	RVC 40 or CTH
		9006.69	--Other	RVC 40 or CTH
		<b>9006.9</b>	<b>-Parts and accessories :</b>	
		9006.91	--For cameras	RVC 40 or CTH
		9006.99	--Other	RVC 40 or CTH
	<b>90.07</b>		<b>Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.</b>	
		9007.10	-Cameras	RVC 40 or CTH
		9007.20	-Projectors	RVC 40 or CTH
		<b>9007.9</b>	<b>-Parts and accessories :</b>	
		9007.91	--For cameras	RVC 40 or CTH
		9007.92	--For projectors	RVC 40 or CTH
	<b>90.08</b>		<b>Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.</b>	
		9008.50	-Projectors, enlargers and reducers	RVC 40 or CTH
		9008.90	-Parts and accessories	RVC 40 or CTH
	<b>90.10</b>		<b>Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.</b>	
		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 CTH
		9010.50	-Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	RVC 40 or CTH
		9010.60	-Projection screens	RVC 40 or CTH
		9010.90	-Parts and accessories	RVC 40 or CTH
	<b>90.11</b>		<b>Compound optical microscopes, including those for photomicrography,</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
			<b>cinphotomicrography or microprojection.</b>	
		9011.10	-Stereoscopic microscopes	RVC 40 or CTH
		9011.20	-Other microscopes, for photomicrography, cinephoto-micrography or microprojection	RVC 40 or CTH
		9011.80	-Other microscopes	RVC 40 or CTH
		9011.90	-Parts and accessories	RVC 40 or CTH
	<b>90.12</b>		<b>Microscopes other than optical microscopes; diffraction apparatus.</b>	
		9012.10	-Microscopes other than optical microscopes; diffraction apparatus	RVC 40 or CTH
		9012.90	-Parts and accessories	RVC 40 or CTH
	<b>90.13</b>		<b>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.</b>	
		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
		9013.20	-Lasers, other than laser diodes	RVC 40 or CTH
		9013.80	-Other devices, appliances and instruments	RVC 40 or CTH
		9013.90	-Parts and accessories	RVC 40 or CTH
	<b>90.14</b>		<b>Direction finding compasses; other navigational instruments and appliances.</b>	
		9014.10	-Direction finding compasses	RVC 40 or CTH
		9014.20	-Instruments and appliances for aeronautical or space navigation (other than compasses)	RVC 40 or CTH
		9014.80	-Other instruments and appliances	RVC 40 or CTH
		9014.90	-Parts and accessories	RVC 40 or CTH
	<b>90.15</b>		<b>Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.</b>	
		9015.10	-Rangefinders	RVC 40 or CTH
		9015.20	-Theodolites and tachymeters (tacheometers)	RVC 40 or CTH
		9015.30	-Levels	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		9015.40	-Photogrammetrical surveying instruments and appliances	RVC 40 or CTH
		9015.80	-Other instruments and appliances	RVC 40 or CTH
		9015.90	-Parts and accessories	RVC 40 or CTH
	<b>90.16</b>		<b>Balances of a sensitivity of 5 cg or better, with or without weights.</b>	
		9016.00	-Balances of a sensitivity of 5 cg or better, with or without weights.	RVC 40 or CTH
	<b>90.17</b>		<b>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.</b>	
		9017.10	-Drafting tables and machines, whether or not automatic	RVC 40 or CTH
		9017.20	-Other drawing, marking-out or mathematical calculating instruments	RVC 40 or CTH
		9017.30	-Micrometers, callipers and gauges	RVC 40 or CTH
		9017.80	-Other instruments	RVC 40 or CTH
		9017.90	-Parts and accessories	RVC 40 or CTH
	<b>90.18</b>		<b>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.</b>	
		<b>9018.1</b>	<b>-Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters) :</b>	
		9018.11	--Electro-cardiographs	RVC 40 or CTH
		9018.12	--Ultrasonic scanning apparatus	RVC 40 or CTH
		9018.13	--Magnetic resonance imaging apparatus	RVC 40 or CTH
		9018.14	--Scintigraphic apparatus	RVC 40 or CTH
		9018.19	--Other	RVC 40 or CTH
		9018.20	-Ultra-violet or infra-red ray apparatus	RVC 40 or CTH
		<b>9018.3</b>	<b>-Syringes, needles, catheters, cannulae and the like :</b>	
		9018.31	--Syringes, with or without needles	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		9018.32	--Tubular metal needles and needles for sutures	RVC 40 or CTH
		9018.39	--Other	RVC 40 or CTH
		<b>9018.4</b>	<b>-Other instruments and appliances, used in dental sciences :</b>	
		9018.41	--Dental drill engines, whether or not combined on a single base with other dental equipment	RVC 40 or CTH
		9018.49	--Other	RVC 40 or CTH
		9018.50	-Other ophthalmic instruments and appliances	RVC 40 or CTH
		9018.90	-Other instruments and appliances	RVC 40 or CTH
	<b>90.19</b>		<b>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.</b>	
		9019.10	-Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	RVC 40 or CTH
		9019.20	-Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	RVC 40 or CTH
	<b>90.20</b>		<b>Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.</b>	
		9020.00	-Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	RVC 40 or CTH
	<b>90.21</b>		<b>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.</b>	
		9021.10	-Orthopaedic or fracture appliances	RVC 40 or CTH
		<b>9021.2</b>	<b>-Artificial teeth and dental fittings :</b>	
		9021.21	--Artificial teeth	RVC 40 or CTH
		9021.29	--Other	RVC 40 or CTH
		<b>9021.3</b>	<b>-Other artificial parts of the body :</b>	
		9021.31	--Artificial joints	RVC 40 or CTH
		9021.39	--Other	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		9021.40	-Hearing aids, excluding parts and accessories	RVC 40 or CTH
		9021.50	-Pacemakers for stimulating heart muscles, excluding parts and accessories	RVC 40 or CTH
		9021.90	-Other	RVC 40 or CTH
	<b>90.22</b>		<b>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.</b>	
		<b>9022.1</b>	<b>-Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :</b>	
		9022.12	--Computed tomography apparatus	RVC 40 or CTH
		9022.13	--Other, for dental uses	RVC 40 or CTH
		9022.14	--Other, for medical, surgical or veterinary uses	RVC 40 or CTH
		9022.19	--For other uses	RVC 40 or CTH
		<b>9022.2</b>	<b>-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 :</b>	
		9022.21	--For medical, surgical, dental or veterinary uses	RVC 40 or CTH
		9022.29	--For other uses	RVC 40 or CTH
		9022.30	-X-ray tubes	RVC 40 or CTH
		9022.90	-Other, including parts and accessories	RVC 40 or CTH
	<b>90.23</b>		<b>Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.</b>	
		9023.00	-Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	RVC 40 or CTH
	<b>90.24</b>		<b>Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		9024.10	-Machines and appliances for testing metals	RVC 40 or CTH
		9024.80	-Other machines and appliances	RVC 40 or CTH
		9024.90	-Parts and accessories	RVC 40 or CTH
	<b>90.25</b>		<b>Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.</b>	
		<b>9025.1</b>	<b>-Thermometers and pyrometers not combined with other instruments :</b>	
		9025.11	--Liquid-filled, for direct reading	RVC 40 or CTH
		9025.19	--Other	RVC 40 or CTH
		9025.80	-Other instruments	RVC 40 or CTH
		9025.90	-Parts and accessories	RVC 40 or CTH
	<b>90.26</b>		<b>Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.</b>	
		9026.10	-For measuring or checking the flow or level of liquids	RVC 40 or CTH
		9026.20	-For measuring or checking pressure	RVC 40 or CTH
		9026.80	-Other instruments or apparatus	RVC 40 or CTH
		9026.90	-Parts and accessories	RVC 40 or CTH
	<b>90.27</b>		<b>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.</b>	
		9027.10	-Gas or smoke analysis apparatus	RVC 40 or CTH
		9027.20	-Chromatographs and electrophoresis instruments	RVC 40 or CTH
		9027.30	-Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	RVC 40 or CTH



Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		9027.50	-Other instruments and apparatus using optical radiations (UV, visible, IR)	RVC 40 or CTH
		9027.80	-Other instruments and apparatus	RVC 40 or CTH
		9027.90	-Microtomes; parts and accessories	RVC 40 or CTH
	<b>90.28</b>		<b>Gas, liquid or electricity supply or production meters, including calibrating meters therefor.</b>	
		9028.10	-Gas meters	RVC 40 or CTH
		9028.20	-Liquid meters	RVC 40 or CTH
		9028.30	-Electricity meters	RVC 40 or CTH
		9028.90	-Parts and accessories	RVC 40 or CTH
	<b>90.29</b>		<b>Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.</b>	
		9029.10	-Revolution counters, production counters, taximeters, mileometers, pedometers and the like	RVC 40 or CTH
		9029.20	-Speed indicators and tachometers; stroboscopes	RVC 40 or CTH
		9029.90	-Parts and accessories	RVC 40 or CTH
	<b>90.30</b>		<b>Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.</b>	
		9030.10	-Instruments and apparatus for measuring or detecting ionising radiations	RVC 40 or CTH
		9030.20	-Oscilloscopes and oscillographs	RVC 40 or CTH
		<b>9030.3</b>	<b>-Other instruments and apparatus, for measuring or checking voltage, current, resistance or power :</b>	
		9030.31	--Multimeters without a recording device	RVC 40 or CTH
		9030.32	--Multimeters with a recording device	RVC 40 or CTH
		9030.33	--Other, without a recording device	RVC 40 or CTH
		9030.39	--Other, with a recording device	RVC 40 or CTH
		9030.40	-Other instruments and apparatus, specially designed for telecommunications (for	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
			example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	
		<b>9030.8</b>	<b>-Other instruments and apparatus :</b>	
		9030.82	--For measuring or checking semiconductor wafers or devices	RVC 40 or CTSH
		9030.84	--Other, with a recording device	RVC 40 or CTH
		9030.89	--Other	RVC 40 or CTH
		9030.90	-Parts and accessories	RVC 40 or CTH
	<b>90.31</b>		<b>Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.</b>	
		9031.10	-Machines for balancing mechanical parts	RVC 40 or CTH
		9031.20	-Test benches	RVC 40 or CTH
		<b>9031.4</b>	<b>-Other optical instruments and appliances :</b>	
		9031.41	--For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	RVC 40 or CTH
		9031.49	--Other	RVC 40 or CTH
		9031.80	-Other instruments, appliances and machines	RVC 40 or CTH
		9031.90	-Parts and accessories	RVC 40 or CTH
	<b>90.32</b>		<b>Automatic regulating or controlling instruments and apparatus.</b>	
		9032.10	-Thermostats	RVC 40 or CTH
		9032.20	-Manostats	RVC 40 or CTH
		<b>9032.8</b>	<b>-Other instruments and apparatus :</b>	
		9032.81	--Hydraulic or pneumatic	RVC 40 or CTH
		9032.89	--Other	RVC 40 or CTSH
		9032.90	-Parts and accessories	RVC 40 or CTH
	<b>90.33</b>		<b>Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.</b>	
		9033.00	-Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	RVC 40 or CTH
<b>91</b>			<b>Clocks and watches and parts thereof</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	<b>91.01</b>		<b>Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.</b>	
		<b>9101.1</b>	<b>-Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility :</b>	
		9101.11	--With mechanical display only	RVC 40 or CTH
		9101.19	--Other	RVC 40 or CTH
		<b>9101.2</b>	<b>-Other wrist-watches, whether or not incorporating a stop-watch facility :</b>	
		9101.21	--With automatic winding	RVC 40 or CTH
		9101.29	--Other	RVC 40 or CTH
		<b>9101.9</b>	<b>-Other :</b>	
		9101.91	--Electrically operated	RVC 40 or CTH
		9101.99	--Other	RVC 40 or CTH
	<b>91.02</b>		<b>Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.</b>	
		<b>9102.1</b>	<b>-Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility :</b>	
		9102.11	--With mechanical display only	RVC 40 or CTH
		9102.12	--With opto-electronic display only	RVC 40 or CTH
		9102.19	--Other	RVC 40 or CTH
		<b>9102.2</b>	<b>-Other wrist-watches, whether or not incorporating a stop-watch facility :</b>	
		9102.21	--With automatic winding	RVC 40 or CTH
		9102.29	--Other	RVC 40 or CTH
		<b>9102.9</b>	<b>-Other :</b>	
		9102.91	--Electrically operated	RVC 40 or CTH
		9102.99	--Other	RVC 40 or CTH
	<b>91.03</b>		<b>Clocks with watch movements, excluding clocks of heading 91.04.</b>	
		9103.10	-Electrically operated	RVC 40 or CTH
		9103.90	-Other	RVC 40 or CTH
	<b>91.04</b>		<b>Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		9104.00	-Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	RVC 40 or CTH
	<b>91.05</b>		<b>Other clocks.</b>	
		<b>9105.1</b>	<b>-Alarm clocks :</b>	
		9105.11	--Electrically operated	RVC 40 or CTH
		9105.19	--Other	RVC 40 or CTH
		<b>9105.2</b>	<b>-Wall clocks :</b>	
		9105.21	--Electrically operated	RVC 40 or CTH
		9105.29	--Other	RVC 40 or CTH
		<b>9105.9</b>	<b>-Other :</b>	
		9105.91	--Electrically operated	RVC 40 or CTH
		9105.99	--Other	RVC 40 or CTH
	<b>91.06</b>		<b>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).</b>	
		9106.10	-Time-registers; time-recorders	RVC 40 or CTH
		9106.90	-Other	RVC 40 or CTH
	<b>91.07</b>		<b>Time switches with clock or watch movement or with synchronous motor.</b>	
		9107.00	-Time switches with clock or watch movement or with synchronous motor.	RVC 40 or CTH
	<b>91.08</b>		<b>Watch movements, complete and assembled.</b>	
		<b>9108.1</b>	<b>-Electrically operated :</b>	
		9108.11	--With mechanical display only or with a device to which a mechanical display can be incorporated	RVC 40 or CTH
		9108.12	--With opto-electronic display only	RVC 40 or CTH
		9108.19	--Other	RVC 40 or CTH
		9108.20	-With automatic winding	RVC 40 or CTH
		9108.90	-Other	RVC 40 or CTH
	<b>91.09</b>		<b>Clock movements, complete and assembled.</b>	
		9109.10	-Electrically operated	RVC 40 or CTH
		9109.90	-Other	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	<b>91.10</b>		<b>Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.</b>	
		<b>9110.1</b>	<b>-Of watches :</b>	
		9110.11	--Complete movements, unassembled or partly assembled (movement sets)	RVC 40 or CTH
		9110.12	--Incomplete movements, assembled	RVC 40 or CTH
		9110.19	--Rough movements	RVC 40 or CTH
		9110.90	-Other	RVC 40 or CTH
	<b>91.11</b>		<b>Watch cases and parts thereof.</b>	
		9111.10	-Cases of precious metal or of metal clad with precious metal	RVC 40 or CTH
		9111.20	-Cases of base metal, whether or not gold- or silver-plated	RVC 40 or CTH
		9111.80	-Other cases	RVC 40 or CTH
		9111.90	-Parts	RVC 40 or CTH
	<b>91.12</b>		<b>Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.</b>	
		9112.20	-Cases	RVC 40 or CTH
		9112.90	-Parts	RVC 40 or CTH
	<b>91.13</b>		<b>Watch straps, watch bands and watch bracelets, and parts thereof.</b>	
		9113.10	-Of precious metal or of metal clad with precious metal	RVC 40 or CTH
		9113.20	-Of base metal, whether or not gold- or silver-plated	RVC 40 or CTH
		9113.90	-Other	RVC 40 or CTH
	<b>91.14</b>		<b>Other clock or watch parts.</b>	
		9114.10	-Springs, including hair-springs	RVC 40 or CTH
		9114.30	-Dials	RVC 40 or CTH
		9114.40	-Plates and bridges	RVC 40 or CTH
		9114.90	-Other	RVC 40 or CTH
<b>92</b>			<b>Musical instruments; parts and accessories of such articles</b>	
	<b>92.01</b>		<b>Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.</b>	
		9201.10	-Upright pianos	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		9201.20	-Grand pianos	RVC 40 or CTH
		9201.90	-Other	RVC 40 or CTH
	<b>92.02</b>		<b>Other string musical instruments (for example, guitars, violins, harps).</b>	
		9202.10	-Played with a bow	RVC 40 or CTH
		9202.90	-Other	RVC 40 or CTH
	<b>92.05</b>		<b>Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.</b>	
		9205.10	-Brass-wind instruments	RVC 40 or CTH
		9205.90	-Other	RVC 40 or CTH
	<b>92.06</b>		<b>Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).</b>	
		9206.00	-Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	RVC 40 or CTH
	<b>92.07</b>		<b>Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).</b>	
		9207.10	-Keyboard instruments, other than accordions	RVC 40 or CTH
		9207.90	-Other	RVC 40 or CTH
	<b>92.08</b>		<b>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.</b>	
		9208.10	-Musical boxes	RVC 40 or CTH
		9208.90	-Other	RVC 40 or CTH
	<b>92.09</b>		<b>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.</b>	
		9209.30	-Musical instrument strings	RVC 40 or CTH
		<b>9209.9</b>	<b>-Other :</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		9209.91	--Parts and accessories for pianos	RVC 40 or CTH
		9209.92	--Parts and accessories for the musical instruments of heading 92.02	RVC 40 or CTH
		9209.94	--Parts and accessories for the musical instruments of heading 92.07	RVC 40 or CTH
		9209.99	--Other	RVC 40 or CTH
<b>SECTION - 317 - ARMS AND AMMUNITION PARTS AND ACCESSORIES THEREOF</b>				
<b>93</b>			<b>Arms and ammunition; parts and accessories thereof</b>	
	<b>93.01</b>		<b>Military weapons, other than revolvers, pistols and the arms of heading 93.07.</b>	
		9301.10	-Artillery weapons (for example, guns, howitzers and mortars)	RVC 40 or CTH
		9301.20	-Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	RVC 40 or CTH
		9301.90	-Other	RVC 40 or CTH
	<b>93.02</b>		<b>Revolvers and pistols, other than those of heading 93.03 or 93.04.</b>	
		9302.00	-Revolvers and pistols, other than those of heading 93.03 or 93.04.	RVC 40 or CTH
	<b>93.03</b>		<b>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).</b>	
		9303.10	-Muzzle-loading firearms	RVC 40 or CTH
		9303.20	-Other sporting, hunting or target shooting shotguns, including combination shotgun rifles	RVC 40 or CTH
		9303.30	-Other sporting, hunting or target shooting rifles	RVC 40 or CTH
		9303.90	-Other	RVC 40 or CTH
	<b>93.04</b>		<b>Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.</b>	
		9304.00	-Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	RVC 40 or CTH
	<b>93.05</b>		<b>Parts and accessories of articles of headings 93.01 to 93.04.</b>	
		9305.10	-Of revolvers or pistols	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		9305.20	-Of shotguns or rifles of heading 93.03	RVC 40 or CTH
		<b>9305.9</b>	<b>-Other :</b>	
		9305.91	--Of military weapons of heading 93.01	RVC 40 or CTH
		9305.99	--Other	RVC 40 or CTH
	<b>93.06</b>		<b>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.</b>	
		<b>9306.2</b>	<b>-Shotgun cartridges and parts thereof; air gun pellets :</b>	
		9306.21	--Cartridges	RVC 40 or CTH
		9306.29	--Other	RVC 40 or CTH
		9306.30	-Other cartridges and parts thereof	RVC 40 or CTH
		9306.90	-Other	RVC 40 or CTH
	<b>93.07</b>		<b>Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.</b>	
		9307.00	-Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	RVC 40 or CTH
<b>SECTION - 318 - MISCELLANEOUS MANUFACTURED ARTICLES</b>				
<b>94</b>			<b>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</b>	
	<b>94.01</b>		<b>Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.</b>	
		9401.10	-Seats of a kind used for aircraft	RVC 40 or CTH
		9401.20	-Seats of a kind used for motor vehicles	RVC 40 or CTH
		9401.30	-Swivel seats with variable height adjustment	RVC 40 or CTH
		9401.40	-Seats other than garden seats or camping equipment, convertible into beds	RVC 40 or CTH
		<b>9401.5</b>	<b>-Seats of cane, osier, bamboo or similar materials :</b>	
		9401.52	--Of bamboo	RVC 40 or CTH



Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		9401.53	--Of rattan	RVC 40 or CTH
		9401.59	--Other	RVC 40 or CTH
		<b>9401.6</b>	<b>-Other seats, with wooden frames :</b>	
		9401.61	--Upholstered	RVC 40 or CTH
		9401.69	--Other	RVC 40 or CTH
		<b>9401.7</b>	<b>-Other seats, with metal frames :</b>	
		9401.71	--Upholstered	RVC 40 or CTH
		9401.79	--Other	RVC 40 or CTH
		9401.80	-Other seats	RVC 40 or CTH
		9401.90	-Parts	RVC 40 or CTH
	<b>94.02</b>		<b>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.</b>	
		9402.10	-Dentists', barbers' or similar chairs and parts thereof	RVC 40 or CTH
		9402.90	-Other	RVC 40 or CTH
	<b>94.03</b>		<b>Other furniture and parts thereof.</b>	
		9403.10	-Metal furniture of a kind used in offices	RVC 40 or CTH
		9403.20	-Other metal furniture	RVC 40 or CTH
		9403.30	-Wooden furniture of a kind used in offices	RVC 60
		9403.40	-Wooden furniture of a kind used in the kitchen	RVC 60
		9403.50	-Wooden furniture of a kind used in the bedroom	RVC 60
		9403.60	-Other wooden furniture	RVC 60
		9403.70	-Furniture of plastics	RVC 40 or CTH
		<b>9403.8</b>	<b>-Furniture of other materials, including cane, osier, bamboo or similar materials :</b>	
		9403.82	--Of bamboo	RVC 40 or CTH
		9403.83	--Of rattan	RVC 40 or CTH
		9403.89	--Other	RVC 40 or CTH
		9403.90	-Parts	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	<b>94.04</b>		<b>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.</b>	
		9404.10	-Mattress supports	RVC 40 or CTH
		<b>9404.2</b>	<b>-Mattresses :</b>	
		9404.21	--Of cellular rubber or plastics, whether or not covered	RVC 40 or CTH
		9404.29	--Of other materials	RVC 40 or CTH
		9404.30	-Sleeping bags	RVC 40 or CTH
		9404.90	-Other	RVC 40 or CTH
	<b>94.05</b>		<b>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.</b>	
		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
		9405.20	-Electric table, desk, bedside or floor-standing lamps	RVC 40 or CTH
		9405.30	-Lighting sets of a kind used for Christmas trees	RVC 40 or CTH
		9405.40	-Other electric lamps and lighting fittings	RVC 40 or CTH
		9405.50	-Non-electrical lamps and lighting fittings	RVC 40 or CTH
		9405.60	-Illuminated signs, illuminated name-plates and the like	RVC 40 or CTH
		<b>9405.9</b>	<b>-Parts :</b>	
		9405.91	--Of glass	RVC 40 or CTH
		9405.92	--Of plastics	RVC 40 or CTH
		9405.99	--Other	RVC 40 or CTH
	<b>94.06</b>		<b>Prefabricated buildings.</b>	
		9406.10	-Of wood	RVC 40 or CTH
		9406.90	-Other	RVC 40 or CTH
<b>95</b>			<b>Toys, games and sports requisites; parts and accessories thereof</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	95.03		<b>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.</b>	
		9503.00	-Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.	RVC 40 or CTH
	95.04		<b>Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.</b>	
		9504.20	-Articles and accessories for billiards of all kinds	RVC 40 or CTH
		9504.30	-Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment	RVC 40 or CTH
		9504.40	-Playing cards	RVC 40 or CTH
		9504.50	-Video game consoles and machines, other than those of subheading 9504.30	RVC 40 or CTH
		9504.90	-Other	RVC 40 or CTH
	95.05		<b>Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.</b>	
		9505.10	-Articles for Christmas festivities	RVC 40 or CTH
		9505.90	-Other	RVC 40 or CTH
	95.06		<b>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.</b>	
		<b>9506.1</b>	<b>-Snow-skis and other snow-ski equipment :</b>	
		9506.11	--Skis	RVC 40 or CTH
		9506.12	--Ski-fastenings (ski-bindings)	RVC 40 or CTH
		9506.19	--Other	RVC 40 or CTH
		<b>9506.2</b>	<b>-Water-skis, surf-boards, sailboards and other water-sport equipment :</b>	
		9506.21	--Sailboards	RVC 40 or CTH
		9506.29	--Other	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		<b>9506.3</b>	<b>-Golf clubs and other golf equipment :</b>	
		9506.31	--Clubs, complete	RVC 40 or CTH
		9506.32	--Balls	RVC 40 or CTH
		9506.39	--Other	RVC 40 or CTH
		9506.40	-Articles and equipment for table-tennis	RVC 40 or CTH
		<b>9506.5</b>	<b>-Tennis, badminton or similar rackets, whether or not strung :</b>	
		9506.51	--Lawn-tennis rackets, whether or not strung	RVC 40 or CTH
		9506.59	--Other	RVC 40 or CTH
		<b>9506.6</b>	<b>-Balls, other than golf balls and table-tennis balls :</b>	
		9506.61	--Lawn-tennis balls	RVC 40 or CTH
		9506.62	--Inflatable	RVC 40 or CTH
		9506.69	--Other	RVC 40 or CTH
		9506.70	-Ice skates and roller skates, including skating boots with skates attached	RVC 40 or CTH
		<b>9506.9</b>	<b>-Other :</b>	
		9506.91	--Articles and equipment for general physical exercise, gymnastics or athletics	RVC 40 or CTH
		9506.99	--Other	RVC 40 or CTH
	<b>95.07</b>		<b>Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.</b>	
		9507.10	-Fishing rods	RVC 40 or CTH
		9507.20	-Fish-hooks, whether or not snelled	RVC 40 or CTH
		9507.30	-Fishing reels	RVC 40 or CTH
		9507.90	-Other	RVC 40 or CTH
	<b>95.08</b>		<b>Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.</b>	
		9508.10	-Travelling circuses and travelling menageries	RVC 40 or CTH
		9508.90	-Other	RVC 40 or CTH
<b>96</b>			<b>Miscellaneous manufactured articles</b>	

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	96.01		<b>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).</b>	
		9601.10	-Worked ivory and articles of ivory	RVC 40 or CTH
		9601.90	-Other	RVC 40 or CTH
	96.02		<b>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 35.03) and articles of unhardened gelatin.</b>	
		9602.00	-Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.	RVC 40 or CTH
	96.03		<b>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).</b>	
		9603.10	-Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	RVC 40 or CTH
		9603.2	<b>-Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person including such brushes constituting parts of appliances :</b>	
		9603.21	--Tooth brushes, including dental-plate brushes	RVC 40 or CTH
		9603.29	--Other	RVC 40 or CTH
		9603.30	-Artists' brushes, writing brushes and similar brushes for the application of cosmetics	RVC 40 or CTH
		9603.40	-Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	RVC 40 or CTH
		9603.50	-Other brushes constituting parts of machines, appliances or vehicles	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		9603.90	-Other	RVC 40 or CTH
	<b>96.04</b>		<b>Hand sieves and hand riddles.</b>	
		9604.00	-Hand sieves and hand riddles.	RVC 40 or CTH
	<b>96.05</b>		<b>Travel sets for personal toilet, sewing or shoe or clothes cleaning.</b>	
		9605.00	-Travel sets for personal toilet, sewing or shoe or clothes cleaning.	RVC 40 or CTH
	<b>96.06</b>		<b>Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.</b>	
		9606.10	-Press-fasteners, snap-fasteners and press-studs and parts therefor	RVC 40 or CTH
		<b>9606.2</b>	<b>-Buttons :</b>	
		9606.21	--Of plastics, not covered with textile material	RVC 40 or CTH
		9606.22	--Of base metal, not covered with textile material	RVC 40 or CTH
		9606.29	--Other	RVC 40 or CTH
		9606.30	-Button moulds and other parts of buttons; button blanks	RVC 40 or CTH
	<b>96.07</b>		<b>Slide fasteners and parts thereof.</b>	
		<b>9607.1</b>	<b>-Slide fasteners :</b>	
		9607.11	--Fitted with chain scoops of base metal	RVC 40 or CTH
		9607.19	-Other	RVC 40 or CTH
		9607.20	-Parts	RVC 40 or CTH
	<b>96.08</b>		<b>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 96.09.</b>	
		9608.10	-Ball point pens	RVC 40 or CTH
		9608.20	-Felt tipped and other porous-tipped pens and markers	RVC 40 or CTH
		9608.30	-Fountain pens, stylograph pens and other pens	RVC 40 or CTH
		9608.40	-Propelling or sliding pencils	RVC 40 or CTH
		9608.50	-Sets of articles from two or more of the foregoing subheadings	RVC 40 or CTH
		9608.60	-Refills for ball point pens, comprising the ball point and ink-reservoir	RVC 40 or CTH
		<b>9608.9</b>	<b>-Other :</b>	
		9608.91	--Pen nibs and nib points	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		9608.99	--Other	RVC 40 or CTH
	<b>96.09</b>		<b>Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.</b>	
		9609.10	-Pencils and crayons, with leads encased in a rigid sheath	RVC 40 or CTH
		9609.20	-Pencil leads, black or coloured	RVC 40 or CTH
		9609.90	-Other	RVC 40 or CTH
	<b>96.10</b>		<b>Slates and boards, with writing or drawing surfaces, whether or not framed.</b>	
		9610.00	-Slates and boards, with writing or drawing surfaces, whether or not framed.	RVC 40 or CTH
	<b>96.11</b>		<b>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.</b>	
		9611.00	-Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.	RVC 40 or CTH
	<b>96.12</b>		<b>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.</b>	
		9612.10	-Ribbons	RVC 40 or CTH
		9612.20	-Ink-pads	RVC 40 or CTH
	<b>96.13</b>		<b>Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.</b>	
		9613.10	-Pocket lighters, gas fuelled, non-refillable	RVC 40 or CTH
		9613.20	-Pocket lighters, gas fuelled, refillable	RVC 40 or CTH
		9613.80	-Other lighters	RVC 40 or CTH
		9613.90	-Parts	RVC 40 or CTH
	<b>96.14</b>		<b>Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.</b>	
		9614.00	-Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	RVC 40 or CTH

Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
	96.15		<b>Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.</b>	
		9615.1	<b>-Combs, hair-slides and the like :</b>	
		9615.11	--Of hard rubber or plastics	RVC 40 or CTH
		9615.19	--Other	RVC 40 or CTH
		9615.90	-Other	RVC 40 or CTH
	96.16		<b>Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.</b>	
		9616.10	-Scent sprays and similar toilet sprays, and mounts and heads therefor	RVC 40 or CTH
		9616.20	-Powder-puffs and pads for the application of cosmetics or toilet preparations	RVC 40 or CTH
	96.17		<b>Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.</b>	
		9617.00	-Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.	RVC 40 or CTH
	96.18		<b>Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.</b>	
		9618.00	-Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	RVC 40 or CTH
	96.19		<b>Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.</b>	
		9619.00	-Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.	RVC 40 or CTH
	96.20		<b>Monopods, bipods, tripods and similar articles.</b>	
		9620.00	-Monopods, bipods, tripods and similar articles.	RVC 40 or CTH
<b>SECTION - 326 - WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES</b>				
97			<b>Works of art, collectors' pieces and antiques</b>	
	97.01		<b>Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.</b>	
		9701.10	-Paintings, drawings and pastels	RVC 40 or CTH



Chapter	Heading	Subheading (HS 2017)	Product Description	Origin Conferring Criteria
		9701.90	-Other	RVC 40 or CTH
	<b>97.02</b>		<b>Original engravings, prints and lithographs.</b>	
		9702.00	-Original engravings, prints and lithographs.	RVC 40 or CTH
	<b>97.03</b>		<b>Original sculptures and statuary, in any material.</b>	
		9703.00	-Original sculptures and statuary, in any material.	RVC 40 or CTH
	<b>97.04</b>		<b>Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.</b>	
		9704.00	-Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.	RVC 40 or CTH
	<b>97.05</b>		<b>Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.</b>	
		9705.00	-Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	RVC 40 or CTH
	<b>97.06</b>		<b>Antiques of an age exceeding one hundred years.</b>	
		9706.00	-Antiques of an age exceeding one hundred years.	RVC 40 or CTH

**ANNEX 4-C**  
**COMMITTEE ON OUTWARD PROCESSING ZONES**

1. The Parties shall establish a Committee on Outward Processing Zones (hereinafter referred to as the “Committee”) to perform the following functions:

- (a) review the necessity of outward processing zones;
- (b) identify geographic areas that may be designated as outward processing zones, based on the criteria established by the Committee<sup>1</sup>;
- (c) establish criteria to determine the originating status in outward processing zones, including the maximum threshold for the value of the total input of the originating final good; and
- (d) form the list of goods and the specific procedures related to outward processing zones.

2. The Committee shall be comprised of officials of the Parties. The Committee shall meet within a year after the date of entry into force of this Agreement and at least once a year thereafter, or at any time as mutually agreed.

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<sup>1</sup> With the Parties’ recognition of the Republic of Korea’s constitutional mandate and security interests, and commitment to promoting peace and prosperity on the Korean Peninsula, the Committee shall review the conditions on the Korean Peninsula and identify geographical areas that may be designated as outward processing zones.



## OVERLEAF NOTES

1. Parties which accept this form for purposes of preferential tariff under the Philippines-Korea Free Trade Agreement (PH-KR FTA) are the Philippines and Korea.
2. **CONDITIONS:** To enjoy preferential tariff under the PH-KR FTA, goods sent to the Parties listed above:
  - (i) must fall within a description of goods eligible for concessions in the country of destination;
  - (ii) must comply with the consignment conditions in accordance with Article 4.15 of Chapter Four of the PH-KR FTA; and
  - (iii) must comply with the origin criteria in Chapter Four of the PH-KR FTA.
3. **ORIGIN CRITERIA:** For goods that meet the origin criteria, the exporter or producer must indicate in Box 8 of this Form, the origin criteria met, in the manner shown in the following table:

Circumstances of production or manufacture in the first country named in Box 11 of this form	Insert in Box 8
(a) Goods wholly obtained or produced in the territory of the exporting Party	“WO”
(b) Goods satisfying Article 4.4.1 of the PH-KR FTA	“RVC 40 or CTH”
(c) Goods satisfying the Product Specific Rules  Change in Tariff Classification  Regional Value Content  [Regional Value Content + Change in Tariff Classification]  Specific Processes	<p style="text-align: center;">“CTC”</p> <p>“RVC” that needs to be met for the good to qualify as originating; e.g., “RVC 45%”</p> <p>[The combination rule that needs to be met for goods to qualify as originating; e.g., “CTH + RVC 40”]</p> <p style="text-align: center;">“Specific Processes”</p>
(d) Goods produced entirely in the territory of a Party exclusively from materials originating in the Parties	“PE”

4. **EACH ARTICLE MUST QUALIFY:** It should be noted that all the goods in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are sent.

5. DESCRIPTION OF GOODS: The description of goods in Box 7 must be sufficiently detailed to enable the goods to be identified by the Customs Officers examining them. Any trademark shall also be specified.
6. FREE-ON-BOARD (FOB) VALUE: The FOB value in Box 9 shall be reflected only when the Regional Value Content criterion is applied in determining the origin of goods.
7. HARMONIZED SYSTEM NUMBER: The Harmonized System number shall be that of the importing Party.
8. EXPORTER: The term “Exporter” in Boxes 1 and 11 may include the manufacturer or the producer.
9. FOR OFFICIAL USE: The Customs Authority of the importing Party must indicate (√) in the relevant boxes in column 4 whether or not preferential tariff is accorded.
10. THIRD PARTY INVOICING: In cases where invoices are issued by a third Party, “Third Party Invoicing” box should be ticked (√) and such information as name and country of the company issuing the invoice shall be indicated in Box 13.
11. EXHIBITIONS: In cases where goods are sent from the territory of the exporting Party for exhibition in another country and sold during or after the exhibition for importation into the territory of a Party, in accordance with Rule 18 of Annex 4-A, the “Exhibition” in Box 13 should be ticked (√) and the name and address of the exhibition indicated in box 2.

**APPENDIX 4-A-2  
ORIGIN DECLARATION**

**EXAMPLE A**

**Origin Declaration**

The exporter or producer may certify on the commercial invoice or other document relating to the goods as follows:

I..... [state name and position] being the  
..... [exporter] [producer] [producer and exporter]  
(insert only that which applies) hereby declare that the goods enumerated on  
this commercial invoice are originating from [the Philippines] [the Republic of  
Korea] (insert only that which applies) and they comply with the provisions of  
Chapter 4 (Rules of Origin) of the Philippines-Korea Free Trade Agreement.

Observations/Findings:

Authorization Code \_\_\_\_\_ Signature \_\_\_\_\_ Date: \_\_\_\_\_

### **Guidelines for Completing an Origin Declaration**

The origin declaration shall be in the English language and includes the following information in the “observations/findings” field of the declaration (unless such information already appears on the export invoice in respect of the goods subject to the declaration):

- (a) the importer of the good;
- (b) the exporter of the good (if different from the producer);
- (c) the producer of the good (if known);
- (d) the six-digit tariff classification(s) under the Harmonized System and a description of the good;
- (e) the rule of origin under which the goods qualify;
- (f) date of the origin declaration; and
- (g) in the case of a blanket declaration issued as set out in Rule 9 (Origin Declaration), the period that the Origin Declaration covers.

**EXAMPLE B**

**Origin Declaration  
Philippines-Korea Free Trade Agreement**

1. Exporter's Name and Address:  Telephone:                      Fax:  E-Mail:  Authorization Code:		2. Blanket Period:  YYYY MM DD    YYYY MM DD  From: ____/____/____/ To: ____/____/____/			
3. Producer's Name and Address (if known):  Telephone:              Fax:  E-Mail:		4. Importer's Name and Address:  Telephone:                      Fax:  E-Mail:			
5. Description of Goods	6. HS Tariff Classification #	7. Origin Criterion	8. Producer	9. RVC	10. Country of Origin
11. Observations/Findings:					
<p>I certify that:</p> <ul style="list-style-type: none"> <li>- The information in this document is true and accurate and I assume the responsibility for proving such representations. I understand that I am liable for any false statements or material omissions made on or in connection with this document.</li> <li>- I agree to maintain, and present upon request, documentation necessary to support this declaration, and to inform, in writing, all persons to whom the declaration was given of any changes that would affect the accuracy or validity of this Declaration.</li> <li>- The goods originate in the territory of one Party and comply with the origin requirements specified for those goods in the Free Trade Agreement between the Philippines and Korea.</li> </ul> <p>This Declaration consists of _____ pages, including all attachments.</p>					
12. Authorized signature:			Company:		
Name:			Title:		
YYYY MM DD Date: -----/-----/-----			Telephone: Fax:		



## **Guidelines for Completing the Origin Declaration**

Where the exporter or producer elects the option of using a declaration approach to an Origin Declaration, the following guidelines will assist in completing the form.

For purposes of obtaining preferential tariff treatment, this document shall be fully and legibly completed in written or typewritten form by the exporter and in the possession of the importer at the time the declaration is made. This document may also be completed voluntarily by the producer for use by the exporter. If more space is needed, additional pages shall be used.

Box 1: State the full legal name, address (including city and country), telephone number, fax number, e-mail address, authorization code of the exporter.

Box 2: Complete this Box if the declaration covers multiple shipments of identical goods as described in Box 5 that are imported into the Philippines and Korea for a specified period of up to 12 months (blanket period). "FROM" is the date upon which the declaration becomes applicable to the good covered by the blanket declaration (it may be earlier than the date this declaration is signed). "TO" is the date upon which the blanket period expires.

Box 3: If there is only one producer, state the full legal name, address (including city and country), telephone number, fax number, and e-mail address as defined in Box 1, of said producer. If more than one producer is included in the declaration, state "VARIOUS" and attach a list of all producers, including their legal names, addresses (including city and country), telephone numbers, fax numbers, and e-mail addresses, cross-referenced to the goods described in Box 5. If the information provided is confidential, the words "AVAILABLE TO CUSTOMS UPON REQUEST" shall be indicated.

Box 4: State the full legal name, address (including city and country), telephone number, fax number, and e-mail address of the importer.

Box 5: Provide a full description of the goods. The description shall contain sufficient detail consistent with the invoice description and to the Harmonized System (HS) description of the goods. If the declaration covers a single shipment of goods, the quantity and unit of measurement of the goods, including the series number, if possible, as well as the invoice number as shown on the commercial invoice shall be listed. If the invoice number is not known, another unique reference number, such as the shipping order number, purchase order number, or any other number that can be used to identify the goods, shall be indicated.

Box 6: For goods described in Box 5, the HS tariff classification to six digits shall be identified.

Box 7: For goods described in Box 5, the applicable criterion set out below A through C shall be stated.

In order to be entitled to preferential tariff treatment, goods must meet at least one of the criterion set out in Article 4.2 (Origin Criteria) of the Philippines-Korea Free Trade Agreement.

- A. The good is “wholly obtained or produced entirely” in the territory of one Party, as referred to in Article 4.2(a).
- B. The good is produced entirely in the territory of one Party and satisfies the specific rule of origin, set out in Annex 4-B (Product Specific Rules), as referred to in Article 4.2(b).
- C. The good is produced entirely in the territory of one Party exclusively from originating materials as referred to in Article 4.2(c).

Box 8: For goods described in Box 5, the word “YES” shall be stated if the exporter is the producer of the goods. If the exporter is not the producer of the goods, the word “NO” shall be stated followed by (1), (2), or (3), depending on whether this declaration was based upon: (1) the exporter’s full knowledge of whether the goods qualify as an originating good; (2) exporter’s reliance on the producer’s written representation (other than an origin declaration) that the goods qualify as originating goods; or (3) a completed and signed origin declaration for the goods, voluntarily provided to the exporter by the producer.

Box 9: For goods described in Box 5, where the goods are subject to a Regional Value Content (RVC) requirement, “BD” shall be indicated if the RVC is calculated according to the Build-down method, or “BU” shall be indicated if the RVC is calculated in accordance with the Build-up method as set out in Article 4.4.

Box 10: The name of the country of origin shall be identified *i.e.*, “PH” for all originating goods exported to Korea; “KR” for all originating goods exported to the Philippines.

Box 11: This Box may be used when there are observations/findings relating to this declaration, such as, when the goods described in Box 5 have been subject to an advance ruling or a ruling on the classification or value of materials. The issuing authority and date of issuance shall be indicated.

Box 12: This Box shall be completed, signed, and dated by the exporter. When the declaration is completed by the producer for use by the exporter, it shall be completed, signed, and dated by the producer. The date to be indicated shall be the date the declaration was completed and signed.

## **CHAPTER FIVE CUSTOMS PROCEDURES AND TRADE FACILITATION**

### **Article 5.1: Definitions**

For purposes of this Chapter:

**competent authority** means the authorities that are responsible under the law of each Party for the administration and enforcement of its customs laws and regulations;

**customs laws and regulations** means the statutory and regulatory provisions relating to the importation, exportation, movement, or storage of goods, the administration and enforcement of which are specifically charged to customs authorities, and any regulations made by customs authorities, under their statutory powers;

**customs procedure** means the measures applied by the customs authority of a Party to goods and to the means of transport that are subject to its customs laws and regulations;

**express consignment** means all goods imported by or through an enterprise that operates a consignment service for the expeditious cross-border movement of goods and assumes liability to the customs authority for those goods; and

**means of transport** means various types of vessels, vehicles, and aircrafts which enter or leave the customs territory of the Parties carrying persons, goods, or articles.

### **Article 5.2: Objectives**

The objectives of this Chapter are to:

- (a) ensure predictability, consistency, and transparency in the application of customs laws and regulations of the Parties;
- (b) promote efficient administration of customs procedures and the expeditious clearance of goods;
- (c) simplify customs procedures of the Parties and harmonize them to the extent possible with relevant international standards;

- (d) promote cooperation among the customs authorities of the Parties; and
- (e) facilitate trade between the Parties, including through a strengthened environment for global and regional supply chains.

### **Article 5.3: Scope**

This Chapter shall apply to customs procedures applied to goods traded between the Parties and the means of transport which enter or leave the customs territory of the Parties.

### **Article 5.4: Consistency**

1. Each Party shall ensure consistent implementation and application of its customs laws and regulations throughout its customs territory. For greater certainty, this does not prevent the exercise of discretion granted to the customs authority of a Party where such discretion is granted by that Party's customs laws and regulations, provided that the discretion is exercised consistently throughout that Party's customs territory and in accordance with its customs laws and regulations.

2. In fulfilling the obligation in paragraph 1, each Party shall endeavor to adopt or maintain administrative measures to ensure consistent implementation and application of its customs laws and regulations throughout its customs territory, preferably by establishing an administrative mechanism which assures consistent application of the customs laws and regulations of that Party among its regional customs offices.

3. If a Party fails to comply with the obligations in paragraphs 1 and 2, the other Party may consult with that Party on the matter relating thereto in accordance with Article 5.20.

4. Each Party is encouraged to share with the other Party its practices and experiences relating to the administrative mechanism referred to in paragraph 2 with a view to improving the operations thereof.

### **Article 5.5: Transparency**

1. Each Party shall promptly publish, on the internet to the extent possible, the following information in a non-discriminatory and easily accessible manner in order to enable governments, traders, and other interested persons to become acquainted with them:

- (a) procedures for importation, exportation, and transit (including port, airport, and other entry-point procedures), and required forms and documents;
- (b) applied rates of duties and taxes of any kind imposed on or in connection with importation or exportation;
- (c) fees and charges imposed by or for governmental agencies on or in connection with importation, exportation, or transit;
- (d) rules for the classification or valuation of products for customs purposes;
- (e) laws, regulations, and administrative rulings of general application relating to rules of origin;
- (f) import, export, or transit restrictions or prohibitions;
- (g) penalty provisions for breaches of import, export, or transit formalities;
- (h) procedures for appeal or review;
- (i) agreements to which it is party, or parts thereof, with any country or countries relating to importation, exportation, or transit; and
- (j) procedures relating to the administration of tariff quotas.

2. In particular, each Party shall make available, and update to the extent possible and as appropriate, the following through the internet:

- (a) a description<sup>1</sup> of its procedures for importation, exportation, and transit, including procedures for appeal or review, that informs governments, traders, and other interested persons of the practical steps needed for importation, exportation, and transit;
- (b) the forms and documents required for importation into, exportation from, or transit through the territory of that Party; and
- (c) contact information for the enquiry points as well as information on how to make enquiries on customs matters as provided for in Article 5.6.

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<sup>1</sup> Each Party has the discretion to state on its website the legal limitations of this description.

3. To the extent possible, when developing new, or amending existing, customs laws and regulations, each Party shall publish, or otherwise make readily available such proposed new or amended customs laws and regulations and provide a reasonable opportunity for interested persons to comment on the proposed customs laws and regulations, unless such advance notice is precluded.

4. Each Party shall, to the extent practicable and in a manner consistent with its domestic law and legal system, ensure that new or amended laws and regulations of general application related to the movement, release, and clearance of goods, including goods in transit, are published or information on them is otherwise made publicly available, as early as possible before their entry into force, in order to enable traders and other interested persons to become acquainted with them.

5. Nothing in this Article shall be construed as requiring the publication or provision of information other than in the language of the Party.

#### **Article 5.6: Enquiry Points**

Each Party shall designate one or more enquiry points to answer reasonable enquiries of interested persons concerning customs matters and to facilitate access to forms and documents required for importation, exportation, and transit.

#### **Article 5.7: Customs Procedures**

1. Each Party shall ensure that its customs procedures and practices are predictable, consistent, and transparent, and facilitate trade, including through the expeditious clearance of goods.

2. Customs procedures of each Party shall, where possible and to the extent permitted by its customs laws and regulations, conform with the standards and recommended practices of the World Customs Organization.

3. The customs authority of each Party shall review its customs procedures with a view to their simplification to facilitate trade.

#### **Article 5.8: Pre-shipment Inspection**

1. Each Party shall not require the use of pre-shipment inspections in relation to tariff classification and customs valuation.

2. Without prejudice to the rights of the Parties to use other types of pre-shipment inspection not covered by paragraph 1, each Party is encouraged not to introduce or apply new requirements regarding their use.

3. Paragraph 2 refers to pre-shipment inspections covered by the *Agreement on Pre-shipment Inspection*, and does not preclude pre-shipment inspections for sanitary and phytosanitary purposes.

#### **Article 5.9: Pre-arrival Processing**

1. Each Party shall adopt or maintain procedures allowing for the submission of documents and other information required for the importation of goods in order to begin processing prior to the arrival of goods with a view to expediting the release of goods upon arrival.

2. Each Party shall provide, as appropriate, for advance lodging of documents and other information referred to in paragraph 1 in electronic format for pre-arrival processing of such documents.

#### **Article 5.10: Advance Rulings**

1. Each Party shall, to the extent permitted by its respective laws, regulations, and administrative determinations, prior to the importation of a good from a Party into its territory, issue a written advance ruling to an importer, exporter, or any person with a justifiable cause, or a representative thereof, who has submitted a written request containing all necessary information, with regard to:

- (a) tariff classification;
- (b) whether a good is originating in accordance with Chapter Four (Rules of Origin) under this Agreement;
- (c) the appropriate method or criteria, and the application thereof, to be used for determining the customs value under a particular set of facts, in accordance with the provisions of the Customs Valuation Agreement; and
- (d) such other matters as the Parties may decide.

2. A Party may require that an applicant have legal representation or registration in its territory. To the extent possible, such requirements shall not restrict the categories of persons eligible to apply for advance rulings, with



particular consideration for the specific needs of small and medium-sized enterprises. These requirements shall be clear and transparent and not constitute a means of arbitrary or unjustifiable discrimination.

3. Each Party shall adopt or maintain procedures for issuing advance rulings which:

- (a) specify the information required to apply for an advance ruling;
- (b) provide that each Party may, at any time during the course of an evaluation of an application for an advance ruling, request that the applicant provide additional information, which may include a sample of the goods, necessary to evaluate the application;
- (c) ensure that an advance ruling be based on the facts and circumstances presented by the applicant and any other relevant information in the possession of the decision-maker; and
- (d) ensure that the advance ruling includes the relevant facts and the basis for its decision.

4. Each Party shall issue an advance ruling in the official language of the issuing Party or in the language it decides. The advance ruling shall be issued within 90 days to the applicant upon receipt of all necessary information. Each Party shall specify and make public such time period for the issuance of an advance ruling prior to such an application. Should the competent authority have reasonable grounds to issue the advance ruling later than the specified period, after the receipt of the application, it shall notify the applicant of the ground for such a delay prior to the end of the specified period.

5. A Party may decline to issue an advance ruling if the facts and circumstances forming the basis of the advance ruling are the subject of administrative or judicial review. A Party that declines to issue an advance ruling shall promptly notify the applicant in writing, setting forth the relevant facts, circumstances, and the basis for its decision to decline to issue the advance ruling.

6. A Party may reject applications for an advance ruling where the additional information requested, in writing, in accordance with paragraph 3(b) is not provided within a reasonable, specified period, which is determined at the time of the request for additional information and the Party requests the additional information from the applicant in writing.

7. Each Party shall provide that advance rulings shall be valid from the date they are issued, or another date specified in the ruling, provided that the laws, regulations, administrative rules, and facts and circumstances, on which the

ruling is based remain unchanged. Subject to paragraph 8, an advance ruling shall be valid for at least three years unless a shorter period is provided for in the ruling due to the nature of the application, which shall be clearly stated in the advance ruling in accordance with the respective laws and regulations of the Parties.

8. Where a Party revokes, modifies, or invalidates an advance ruling, it shall promptly provide written notice to the applicant setting out the relevant facts and the basis for its decision, where:

- (a) there is a change in its laws, regulations, or administrative rules;
- (b) incorrect information was provided or relevant information was withheld;
- (c) there is a change in a material fact or circumstances on which the advance ruling was based; or
- (d) the advance ruling was in error.

9. Where a Party revokes, modifies, or invalidates advance rulings with retroactive effect, it may only do so where the ruling was based on incomplete, incorrect, false, or misleading information.

10. An advance ruling issued by a Party shall be binding on that Party in respect of the applicant that sought it.

11. Each Party shall publish, at a minimum:

- (a) the requirements for the application for an advance ruling, including the information to be provided and the format;
- (b) the time period by which it will issue an advance ruling; and
- (c) the length of time for which the advance ruling is valid.

12. Each Party may make publicly available any information on advance rulings which it considers to be of significant interest to other interested parties, taking into account the need to protect commercially confidential information.

#### **Article 5.11: Release of Goods**

1. Each Party shall adopt or maintain simplified customs procedures for the efficient release of goods in order to facilitate trade between the Parties. This

paragraph shall not require a Party to release a good if its requirements for release have not been met.

2. Pursuant to paragraph 1, each Party shall adopt or maintain procedures that allow the goods to be cleared from customs within a period no longer than that required to ensure compliance with its customs laws and regulations and, to the extent possible, within 48 hours of the arrival of goods and lodgment of all the necessary information for customs clearance.

3. If any goods are selected for further examination, such an examination shall be limited to what is reasonable and necessary, and undertaken and completed without undue delay.

4. Each Party shall adopt or maintain procedures allowing the release of goods, prior to the final determination of customs duties, taxes, fees, and charges if such determination is not done prior to, or upon arrival or as rapidly as possible after arrival and provided that all other regulatory requirements have been met. As a condition for such release, a Party may require a guarantee in accordance with its laws and regulations that does not exceed the amount the Party requires to ensure payment of customs duties, taxes, fees, and charges ultimately due for the goods covered by the guarantee.

5. Nothing in these provisions shall affect the right of a Party to examine, detain, seize, confiscate, or deal with the goods in any manner consistent with its laws and regulations.

6. With a view to preventing avoidable loss or deterioration of perishable goods,<sup>2</sup> and provided that all regulatory requirements have been met, each Party shall provide for the release of perishable goods from customs control:

(a) under normal circumstances in the shortest possible time, and to the extent possible in less than six hours after the arrival of the goods and submission of the information required for release; and

(b) in exceptional circumstances where it would be appropriate to do so, outside the business hours of its customs authority.

7. Each Party shall give appropriate priority to perishable goods when scheduling any examinations that may be required.

8. Each Party shall either arrange or allow an importer to arrange for the proper storage of perishable goods pending their release. Each Party may

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<sup>2</sup> For purposes of this provision, perishable goods are goods that rapidly decay due to their natural characteristics, in particular, in the absence of appropriate storage conditions.

require that any storage facilities arranged by the importer have been approved or designated by its relevant authorities. The movement of the goods to those storage facilities, including authorizations for the operator moving the goods, may be subject to the approval, where required, of the relevant authorities. Each Party shall, where practicable and consistent with domestic legislation, upon the request of the importer, provide for any procedures necessary for release to take place at those storage facilities.

#### **Article 5.12: Application of Information Technology**

1. The Parties shall, to the extent possible, apply information technology to support customs operations based on internationally accepted standards for expeditious customs clearance and release of goods.
2. The Parties shall, to the extent possible, use information technology that expedites customs procedures for the release of goods, including the submission of data before the arrival of the shipment of those goods, as well as electronic or automated systems for risk management targeting.
3. The Parties shall endeavor to make trade administration documents available to the public in electronic versions.
4. The Parties shall endeavor to accept trade administration documents submitted electronically as the legal equivalent of the paper version of these documents.
5. In developing initiatives which provide for the use of paperless trade administration, the Parties are encouraged to take into account international standards or methods made under the auspices of international organizations.
6. The Parties shall cooperate to enhance the acceptance of trade administration documents submitted electronically.

#### **Article 5.13: Trade Facilitation Measures for Authorized Operators**

1. Each Party shall provide additional trade facilitation measures related to import, export, or transit formalities and procedures, pursuant to paragraph 3, to operators who meet specified criteria, hereinafter called authorized operators. Alternatively, a Party may offer such trade facilitation measures through customs procedures generally available to all operators and is not required to establish a separate scheme.

2. The specified criteria to qualify as an authorized operator shall be related to compliance, or the risk of non-compliance, with requirements specified in a Party's laws, regulations or procedures.

- (a) Such criteria, which shall be published, may include:
  - (i) an appropriate record of compliance with customs and other related laws and regulations;
  - (ii) a system of managing records to allow for necessary internal controls;
  - (iii) financial solvency, including, where appropriate, provision of a sufficient security or guarantee; and
  - (iv) supply chain security.
- (b) Such criteria shall not:
  - (i) be designed or applied so as to afford or create arbitrary or unjustifiable discrimination between operators where the same conditions prevail; and
  - (ii) to the extent possible, restrict the participation of small and medium-sized enterprises.

3. The trade facilitation measures provided pursuant to paragraph 1 shall include at least three of the following measures:<sup>3</sup>

- (a) low documentary and data requirements, as appropriate;
- (b) low rate of physical inspections and examinations, as appropriate;
- (c) rapid release time, as appropriate;
- (d) deferred payment of customs duties, taxes, fees, and charges;
- (e) use of comprehensive guarantees or reduced guarantees;
- (f) a single customs declaration for all imports or exports in a given period; and

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<sup>3</sup> A measure listed in subparagraphs (a) through (g) will be deemed to be provided to authorized operators if it is generally available to all operators.

- (g) clearance of goods at the premises of the authorized operator or another place authorized by a customs authority.

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

5. In order to enhance the trade facilitation measures provided to operators, a Party shall afford to the other Party the possibility of negotiating mutual recognition of authorized operator schemes.

6. The Parties are encouraged to cooperate, where appropriate, in developing their respective authorized operator schemes using the contact points in Article 5.20 through the following:

- (a) exchanging of information on such schemes and on initiatives to introduce new schemes;
- (b) sharing of perspectives on business views and experiences, and best practices in business outreach;
- (c) sharing of information on approaches to mutual recognition of such schemes; and
- (d) considering ways to enhance the benefits of such schemes to promote trade, and, in the first instance, to designate customs officers as coordinators for authorized operators to resolve customs issues.

#### **Article 5.14: Risk Management**

1. Each Party shall adopt or maintain a risk management system for customs control.

2. Each Party shall design and apply risk management in a manner so as to avoid arbitrary or unjustifiable discrimination, or disguised restrictions to international trade.

3. Each Party shall concentrate customs control and, to the extent possible, other relevant border controls, on high risk consignments and expedite the release of low risk consignments. Each Party may also select, on a random basis, consignments for such controls as part of its risk management.

4. Each Party shall base risk management on assessment of risk through appropriate selectivity criteria. Such selectivity criteria may include, *inter alia*, HS code, nature and description of the goods, country of origin, country from which the goods were shipped, value of the goods, compliance record of traders, and type of means of transport.

#### **Article 5.15: Express Consignments**

1. Each Party shall adopt or maintain customs procedures to expedite the clearance of express consignments for at least those goods entered through air cargo facilities while maintaining appropriate customs control and selection<sup>4</sup>, by:

- (a) providing for pre-arrival processing of information related to express consignments;
- (b) permitting, to the extent possible, the single submission of information covering all goods contained in an express consignment, through electronic means;
- (c) minimizing the documentation required for the release of express consignments;
- (d) providing for express consignment to be released under normal circumstances as rapidly as possible, and within six hours when possible, after the arrival of the goods and submission of the information required for release;
- (e) endeavoring to apply the treatment in subparagraphs (a) through (d) to shipments of any weight or value recognizing that a Party is permitted to require additional entry procedures, including declarations and supporting documentation and payment of duties and taxes, and to limit such treatment based on the type of good, provided that the treatment is not limited to low value goods such as documents; and
- (f) providing, to the extent possible, for a *de minimis* shipment value or dutiable amount for which customs duties and taxes will not be collected, aside from certain prescribed goods. Internal taxes, such as value added taxes and excise taxes, applied to imports

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<sup>4</sup> In cases where a Party has an existing procedure that provides the treatment in this Article, this provision would not require that Party to introduce separate expedited release procedure.

consistently with Article III of GATT 1994, are not subject to this provision.

2. Nothing in paragraph 1 shall affect the right of a Party to examine, detain, seize, confiscate, or refuse the entry of goods, or to carry out post-clearance audit, including in connection with the use of risk management systems. Further, nothing in paragraph 1 shall prevent a Party from requiring, as a condition for release, the submission of additional information and the fulfillment of non-automatic licensing requirements.

#### **Article 5.16: Post-clearance Audit**

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

2. Each Party shall select a person or a consignment for post-clearance audit in a risk-based manner, which may include appropriate selectivity criteria. Each Party shall conduct post-clearance audits in a transparent manner. Where the person is involved in the audit process and conclusive results have been achieved, the Party shall, without delay, notify the person whose record is audited of the results, the person's rights and obligations, and the reasons for the results.

3. The Parties acknowledge that the information obtained in post-clearance audit may be used in further administrative or judicial proceedings.

4. The Parties shall, wherever practicable, use the result of post-clearance audit in applying risk management.

#### **Article 5.17: Time Release Studies**

1. Each Party is encouraged to measure the time required for the release of goods by the customs authority periodically and in a consistent manner, and to publish the findings thereof, using tools such as the *Guide to Measure the Time Required for the Release of Goods* issued by World Customs Organization with a view to assessing their trade facilitation measures and considering opportunities for further improvement of the time required for the release of goods.

2. Each Party is encouraged to share its experiences in the time release studies referred to in paragraph 1, including methodologies used and bottlenecks identified.



## **Article 5.18: Review and Appeal**

1. Each Party shall provide that any person to whom its customs authority issues an administrative decision<sup>5</sup> has the right, within its territory, to:

- (a) an administrative appeal to or review by an administrative authority higher than or independent of the official or office that issued the decision; and
- (b) a judicial appeal or review of the decision.

2. The legislation of a Party may require that an administrative appeal or review be initiated prior to a judicial appeal or review.

3. Each Party shall ensure that its procedures for appeal or review are carried out in a non-discriminatory manner.

4. Each Party shall ensure that, in cases where the decision on appeal or review under paragraph 1(a) is not given either:

- (a) within set periods as specified in its laws or regulations; or
- (b) without undue delay,

the petitioner has the right to either further appeal to or further review by the administrative authority or the judicial authority or any other recourse to the judicial authority.<sup>6</sup>

5. Each Party shall ensure that the person referred to in paragraph 1 is provided with the reasons for the administrative decision so as to enable such a person to have recourse to procedures for appeal or review, where necessary.

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<sup>5</sup> An administrative decision in this Article means a decision with a legal effect that affects the rights and obligations of a specific person in an individual case. It shall be understood that an administrative decision in this Article covers an administrative action within the meaning of Article X of GATT 1994 or failure to take an administrative action or decision as provided for in a Party's law and legal system. For addressing such failure, each Party may maintain an alternative administrative mechanism or judicial recourse to direct the customs authority to promptly issue an administrative decision in place of the right to appeal or review under paragraph 1(a).

<sup>6</sup> Nothing in this paragraph shall prevent a Party from recognizing administrative silence on appeal or review as a decision in favor of the petitioner in accordance with its laws and regulations.

6. Each Party shall ensure that the person referred to in paragraph 1 is not treated unfavorably merely because that person seeks review of an administrative decision or omission referred to in paragraph 1.

7. Each Party is encouraged to make the provisions of this Article applicable to an administrative decision issued by a relevant border agency other than its customs authority.

8. The decision, and the reasons for the decision, of an administrative or judicial review or appeal shall be provided in writing.

### **Article 5.19: Customs Cooperation**

1. The customs authority of each Party may, as deemed appropriate, assist the customs authority of the other Party, in relation to:

- (a) the implementation and operation of this Chapter;
- (b) developing and implementing customs best practice and risk management techniques;
- (c) simplifying and harmonizing customs procedures;
- (d) advancing technical skills and the use of technology;
- (e) application of the Customs Valuation Agreement; and
- (f) such other customs issues as the Parties may mutually determine.

2. Each Party shall, to the extent possible, provide the other Party with timely notice of any significant administrative change, modification of a law or regulation, or similar measure related to its laws or regulations that govern importations or exportations, that is likely to substantially affect the operation of this Chapter. The notice can be made in English or the Party's language.

3. The customs authority of a Party may, as deemed appropriate, share with the other Party, information and experiences on development of customs administration.

4. The customs authorities of the Parties shall actively cooperate to resolve difficulties arising during the import and export clearance in each Party.

## **Article 5.20: Consultation on Customs Procedures and Trade Facilitation**

1. A Party may at any time request consultations regarding any significant customs matter arising from the operation or implementation of this Chapter, providing relevant details related to the matter. Such consultation shall be conducted through the contact points and shall commence within 30 days following the date of the receipt of the request, unless the Parties determine otherwise.
2. In the event that such consultations fail to resolve the matter, the requesting Party may refer the matter to the Committee on Rules of Origin and Customs Procedures.
3. A Party shall designate one or more contact points for purposes of this Chapter. Information on the contact points shall be provided to the other Party and any changes of the said information shall be notified promptly.

## **Article 5.21: Committee on Rules of Origin and Customs Procedures**

1. The Parties hereby establish a Committee on Rules of Origin and Customs Procedures (hereinafter referred to as the “Committee”), composed of the competent authorities and relevant government authorities<sup>7</sup> of the Parties. The Committee shall be responsible for addressing rules of origin, origin procedures, trade facilitation, and customs matters.
2. The Committee shall ensure the proper functioning of this Chapter and Chapter Four (Rules of Origin).
3. The functions of the Committee shall include:
  - (a) ensuring the effective, uniform, and consistent administration of this Chapter and Chapter Four (Rules of Origin);
  - (b) revising Annex 4-B (Product Specific Rules) on the basis of the transposition of the HS and national nomenclatures;
  - (c) adopting customs practices and standards which facilitate commercial exchange between the Parties, according to the international standards;

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<sup>7</sup> For purposes of this Article, “relevant government authorities” refers to Philippine agencies responsible for monitoring, reviewing, analyzing, and developing policies on matters relating to Chapter Four (Rules of Origin).

- (d) resolving any issues relating to the interpretation, application, and administration of this Chapter and Chapter Four (Rules of Origin), including tariff classification;
- (e) presenting proposals for the approval of the Joint Committee on the modifications of this Chapter and Chapter Four (Rules of Origin), including Annex 4-B (Product Specific Rules of Origin), in the event a consensus is reached between the Parties;
- (f) working on the possible development of an electronic certification and verification system;
- (g) regularly exchanging statistics in order to assess the utilization of preference under this Agreement and holding consultations in respect of this matter;
- (h) advising the Joint Committee of proposed solutions to address issues relating to:
  - (i) interpretation, application, and administration of this Chapter and Chapter Four (Rules of Origin);
  - (ii) tariff classification and customs valuation;
  - (iii) calculation of the regional value content; and
  - (iv) issues arising from the adoption by a Party of operational practices not in conformity with this Chapter and Chapter Four (Rules of Origin) which may adversely affect the flow of trade between the Parties; and
- (i) carrying out other functions as may be delegated by the Joint Committee or as necessary.

4. The Committee may formulate resolutions, recommendations, or opinions which it considers necessary for the attainment of the common objectives and the functions of the mechanisms established under this Chapter and Chapter Four (Rules of Origin).

5. The Committee shall meet every year or as otherwise agreed.

6. The Committee shall report to the Joint Committee on the results of each of its meetings.

## **CHAPTER SIX COMPETITION**

### **Article 6.1: Definitions**

For purposes of this Chapter:

**Competition authority** means:

- (a) for the Philippines, the Philippine Competition Commission, or its successor; and
- (b) for Korea, the Korea Fair Trade Commission, or its successor.

**Competition laws** means:

- (a) for the Philippines, the *Philippine Competition Act* and its implementing regulations, and any amendments thereto; and
- (b) for Korea, the *Monopoly Regulation and Fair Trade Act* and its implementing regulations, and any amendments thereto;

**Consumer protection law** means:

- (a) for the Philippines, the *Consumer Act of the Philippines* and its implementing regulations, and any amendments thereto; and
- (b) for Korea, the *Framework Act on Consumer, the Fair Labelling and Advertising Act* and their implementing regulations, and any amendments thereto.

### **Article 6.2: Objectives**

The objectives of this Chapter are to promote competition in markets, and enhance economic efficiency and consumer welfare through the maintenance of competition laws to proscribe anti-competitive activities, and through bilateral cooperation on the development and implementation of competition laws between the Parties. The pursuit of these objectives will help secure the benefits of this Agreement, including the facilitation of trade and investment between the Parties.

### **Article 6.3: Basic Principles**

1. Each Party shall implement this Chapter in a manner consistent with the objectives of this Chapter.
2. Acknowledging each Party's rights and obligations under this Chapter, the Parties recognize:
  - (a) the sovereign rights of each Party to develop, set, administer and enforce its own competition laws and competition policies; and
  - (b) the significant differences that exist between the Parties in capacity and level of development in the area of competition law and competition policy.

### **Article 6.4: Appropriate Measures against Anti-competitive Activities**

1. Each Party shall maintain competition laws to proscribe anti-competitive activities<sup>1</sup>, and shall enforce those competition laws accordingly.
2. Each Party shall maintain an authority or authorities to effectively implement its competition laws.
3. Each Party shall ensure independence in decision-making by its authority or authorities in relation to the enforcement of its competition laws.
4. Each Party shall apply and enforce its competition laws in a manner which does not discriminate on the basis of nationality.
5. Each Party shall apply its competition laws to all persons or entities engaged in commercial activities. Any exclusions or exemptions from the application of each Party's competition laws shall be transparent and based on grounds of public policy or public interest.
6. Each Party shall make publicly available its competition laws, and any guidelines issued in relation to the administration of competition laws, excluding internal operating procedures.

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<sup>1</sup> Examples of such activities may include: a) anti-competitive agreements; b) abuses of dominant position; and c) anti-competitive mergers and acquisitions.

7. Each Party shall make public the grounds for any final decision or order to impose a sanction or remedy under its competition laws, and any appeal therefrom subject to:
  - (a)
    - (i) its laws and regulations;
    - (ii) its need to safeguard confidential information; or
    - (iii) its need to safeguard information on grounds of public policy or public interest; and
  - (b) redactions from the final decision or order based on any of the grounds in subparagraphs (a)(i) through (iii) above.
8. Each Party shall ensure that before a sanction or remedy is imposed on any person or entity for the violation of its competition laws, such person or entity is given the reasons in writing, where possible, for the allegations that its competition laws have been violated, and a fair opportunity to be heard and to present evidence.
9. Each Party shall, subject to any redactions necessary to safeguard confidential information, make the grounds for any final decision or order to impose a sanction or remedy under its competition laws available to the person or entity subject to that sanction or remedy.
10. Each Party shall ensure that any person or entity subject to the imposition of a sanction or remedy under its competition laws has access to an independent review of or appeal against that sanction or remedy.
11. Each Party recognizes the importance of timeliness in the handling of competition cases.

#### **Article 6.5: Cooperation**

The Parties recognize the importance of cooperation between their respective competition authorities to promote effective competition law enforcement. To this end, the Parties may cooperate on issues relating to competition law enforcement, through their competition authorities, in a manner compatible with their respective laws, regulations, and important interests, and within their available resources. Such cooperation includes:

- (a) notification by a Party to the other Party of its competition law enforcement activities that it considers may substantially affect the important interests of the other Party, as promptly and reasonably as possible;

- (b) upon request, discussion between the Parties to address any matter relating to competition law enforcement that substantially affects the important interests of the requesting Party;
- (c) upon request, exchange of information between the Parties to foster understanding or to facilitate effective competition law enforcement; and
- (d) upon request, coordination in enforcement actions between the Parties in relation to the same or related anti-competitive activities.

#### **Article 6.6: Confidentiality of Information**

1. This Chapter shall not require the sharing of information by a Party which is contrary to that Party's laws, regulations, and important interests.
2. Where a Party requests confidential information under this Chapter, the requesting Party shall notify the requested Party of:
  - (a) the purpose of the request; and
  - (b) the intended use of the requested information.
3. The sharing of confidential information between the Parties and the use of such information shall be based on mutually agreed terms and conditions between the Parties.
4. If information shared under this Chapter is shared on a confidential basis, then, the Party receiving that information shall:
  - (a) maintain the confidentiality of the information received;
  - (b) use it only for the purpose disclosed at the time of the request, unless otherwise authorized by the Party providing the information;
  - (c) not use it as evidence in criminal proceedings carried out by a court or a judge unless, upon request of the Party receiving the information, such information was provided for such use in criminal proceedings through the diplomatic channel or other channel established in accordance with the laws of both Parties;



- (d) not disclose it to any other authority, person, or entity not authorized by the Party providing the information; and
- (e) comply with any other conditions required by the Party providing the information.

#### **Article 6.7: Technical Cooperation and Capacity Building**

The Parties agree that it is in their common interest to work together on technical cooperation activities to build necessary capacities to strengthen competition policy development and competition law enforcement, taking into account the availability of resources of the Parties. Technical cooperation activities may include:

- (a) sharing of relevant experiences and non-confidential information on development and implementation of competition law and competition policy;
- (b) exchange of consultants and experts on competition law and policy;
- (c) exchange of officials of competition authorities for training purposes;
- (d) participation of officials of competition authorities in advocacy programmes; and
- (e) other activities as agreed by the Parties.

#### **Article 6.8: Non-Application of Dispute Settlement**

Chapter Nine (Dispute Settlement) shall not apply to matters arising under this Chapter.

#### **Article 6.9: Consultations**

In order to foster understanding between the Parties, or to address specific matters that arise under this Chapter, each Party shall, upon the request of the other Party, enter into consultations. In its request, the requesting Party shall indicate, if relevant, how the matter affects its important interests, including trade or investment between the Parties. The requested Party shall accord full and sympathetic consideration to the concerns of the requesting Party.

### **Article 6.10: Consumer Protection**

1. The Parties recognize the importance of consumer protection laws and enforcement of such laws as well as cooperation between the Parties on matters related to consumer protection, in order to achieve the objectives set out in Article 6.2.
2. Each Party shall adopt or maintain laws or regulations to proscribe the use in trade of misleading practices, or false or misleading descriptions.
3. Each Party also recognizes the importance of improving awareness of, and access to, consumer redress mechanisms.
4. The Parties may cooperate on matters of mutual interest related to consumer protection. Such cooperation shall be carried out in a manner compatible with each Party's laws and regulations and within their available resources.

### **Article 6.11: State Enterprises**

1. Nothing in this Chapter shall be construed to prevent a Party from establishing or maintaining a State enterprise, entrusting enterprises with special or exclusive rights, or maintaining such rights.
2. With respect to State enterprises and enterprises entrusted with special rights<sup>2</sup> or exclusive rights:
  - (a) Neither Party shall adopt or maintain any measure contrary to the principles contained in Article 6.4<sup>3,4</sup>; and

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<sup>2</sup> Special rights are granted by a Party when it designates or limits to two or more the number of enterprises authorized to provide goods or services, other than according to objective, proportional and non-discriminatory criteria, or confers on enterprises legal or regulatory advantages which substantially affect the ability of any other enterprise to provide the same goods or services.

<sup>3</sup> Notwithstanding this paragraph, each Party understands that Article 6.4.4 shall only apply to laws and policies which are adopted after the date of entry into force of this Agreement.

<sup>4</sup> For greater certainty, Articles 6.4.4 and 6.11.2(a) shall not be construed to prevent the Parties from adopting laws and policies regarding State enterprises in order to achieve legitimate public policy or public interest.

- (b) The Parties shall ensure that such enterprises, specifically in relation to their commercial activities, are subject to their respective competition laws,

insofar as the application of these principles and competition laws does not obstruct the performance, in law or in fact, of the particular tasks assigned to them.

## **CHAPTER SEVEN ECONOMIC AND TECHNICAL COOPERATION**

### **Article 7.1: Basic Principles**

1. Recognizing the importance of economic and technical cooperation in further strengthening trade, investments, and economic relations between the Parties and in support of the full utilization and implementation of this Agreement, the Parties shall undertake cooperation initiatives in areas of mutual interest and benefit in accordance with their domestic laws and regulations.
2. The Parties shall undertake cooperation between their respective governments, where necessary and appropriate, and shall endeavor to encourage and facilitate the participation of the private sector, academe, and other relevant organizations in the identification and implementation of cooperation initiatives.
3. Reaffirming the value of existing economic and technical cooperation mechanisms, other than those established under this Agreement, the Parties shall respect and encourage the continued implementation of their existing cooperation mechanisms.

### **Article 7.2: Scope of Cooperation**

1. The Parties, on the basis of mutual benefit, shall explore and undertake cooperative activities focusing on the following areas:
  - (a) industrial development, including health and life sciences-related manufacturing and cooperation on processing of technology metals;
  - (b) innovation and research and development;
  - (c) micro, small and medium enterprises (MSMEs);
  - (d) creative and cultural industries, including cooperation on film;
  - (e) intellectual property;
  - (f) standards, technical regulations, and conformity assessment procedures;
  - (g) sanitary and phytosanitary measures;

- (h) e-commerce; and
  - (i) other areas as may be agreed by the Parties.
2. The areas of cooperation shall cover priority sectors for trade and investment promotion as agreed by the Parties.
  3. The Parties shall also pursue cooperation as set out in Annex 7-A, Annex 7-B, and Annex 7-C.

### **Article 7.3: Forms of Cooperation**

The forms of economic and technical cooperation may include, but are not limited to:

- (a) information exchange;
- (b) sharing of best practices;
- (c) training of human resources (HR);
- (d) exchange of experts;
- (e) trade and investment promotion;
- (f) business fora;
- (g) technical assistance;
- (h) joint research and development;
- (i) transfer of technology and new business models; and
- (j) other forms of cooperation as may be agreed by the Parties.

### **Article 7.4: Resources**

1. The Parties shall cooperate to employ the most effective means and endeavor to make available necessary financial and other resources for the implementation of economic and technical cooperation under this Chapter in accordance with their respective laws and regulations.
2. Taking into account the different levels of development and capacity,

the Parties shall contribute appropriately to the cost of implementation, according to mutual agreement.

#### **Article 7.5: Committee on Economic and Technical Cooperation**

1. For purposes of the effective implementation and operation of this Chapter, a Committee on Economic and Technical Cooperation (hereinafter referred to as the “Committee”) shall be established to be co-chaired by senior officials from both Parties.
2. The functions of the Committee include, but are not limited to:
  - (a) reviewing, evaluating, and approving proposals for cooperation;
  - (b) collecting and consolidating the work plans of cooperation developed by each of the committees formed within this Agreement;
  - (c) agreeing on and developing areas of cooperation between the Parties and establishing a work plan for the development of cooperation;
  - (d) monitoring and evaluating the progress of the implementation of cooperation projects and activities;
  - (e) providing regular reports to the Joint Committee under Article 11.1 (Joint Committee) of this Agreement; and
  - (f) carrying out other functions as may be agreed by the Parties.
3. The Parties agree to employ efficient mechanisms and guidelines for the implementation of cooperation projects and activities under this Agreement, subject to their respective laws and regulations.
4. The Parties recognize the role of the Joint Commission on Trade and Economic Cooperation (JCTEC) established under the *Memorandum of Understanding between the Department of Trade and Industry of the Republic of the Philippines and the Ministry of Trade, Industry and Energy of the Republic of Korea on Trade and Economic Cooperation* in facilitating consultations, and promoting trade, investment, and economic cooperation between the private and public sectors of the Parties.
5. Unless the Parties agree otherwise, the Committee shall meet at least once a year. The meeting may be conducted in person or by any technological means available to the Parties.

6. The Parties agree on an Implementing Arrangement building upon and complementing existing bilateral and regional economic cooperation projects, initiatives, and activities.

7. The Committee may establish sub-committees, as may be necessary, to effectively implement the cooperation projects and activities under this Chapter and those in the Implementing Arrangement.

#### **Article 7.6: Non-Application of Dispute Settlement**

Dispute settlement mechanisms in this Agreement shall not apply to any matter arising under this Chapter.

**Annex 7-A**  
**Cooperation to Alleviate the Socioeconomic Impact of a Public Health  
Emergency of International Concern and Pandemic<sup>1</sup>**

*General Provisions*

1. The Parties recognize the right of each Party to institute measures necessary to secure national interests and safeguard public health, in accordance with GATT 1994, GATS, and other WTO covered agreements.
2. The Parties acknowledge that the Coronavirus disease 2019 (COVID-19) has presented a global challenge that requires a coordinated response to ensure the continued flow of goods, services, and personnel in the global supply chains.
3. The Parties recognize the potential for developing and undertaking appropriate activities in line with their development objectives to reinforce efforts to alleviate the socioeconomic impact of a Public Health Emergency of International Concern (PHEIC) and pandemic, including the COVID-19 pandemic.
4. The Parties agree to cooperate in strengthening the capacities to address future PHEIC and pandemics to facilitate an inclusive and sustainable economic recovery of both Parties, by working to ensure the flow of goods in global supply chains, facilitating the essential movement of people, and implementing cooperation activities and programs on trade and investments.

*Working to Ensure the Flow of Goods in Global Supply Chains*

5. The Parties acknowledge the importance of facilitating the flow of essential goods, particularly food, critical health and medical products including personal protection equipment and its raw materials, to the extent possible, in accordance with the Trade Facilitation Agreement and domestic laws and regulations.
6. The Parties shall endeavor to refrain from the introduction of export prohibitions or restrictions, and non-tariff barriers on essential goods, including food, pharmaceuticals, critical medical supplies, and its raw materials ensuring that such measures are targeted, proportionate, transparent, temporary and consistent with WTO rules.

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<sup>1</sup> “**Pandemic**” means a disease which the World Health Organization (WHO) declares as a pandemic, such as the COVID-19 on 11 March 2020.



*Facilitating the Essential Movement of People*

7. The Parties acknowledge the importance of facilitating the essential movement of people, including cross-border business travel, while ensuring to safeguard public health in line with their efforts to combat a PHEIC and pandemic as well as minimize its socioeconomic impacts.

8. The Parties also acknowledge the benefit of establishing guidelines to provide support and assistance to each other and to facilitate movement of people, including essential cross-border travel for the purpose of minimizing supply chain disruptions and ensuring business continuity, in accordance with domestic laws and regulations, and without undermining the efforts to prevent the spread of the virus.

9. The Parties shall endeavor to enhance cooperation to provide appropriate and adequate assistance to nationals of each other, especially the most vulnerable, who stay, work, and study in the other country, working towards the dignity, health and well-being, safety and fair and effective treatment of those affected by the pandemic.

*Minimizing the Negative Impacts on Trade and Investment arising from PHEIC and Pandemics to Facilitate an Inclusive and Sustainable Economic Recovery*

10. The Parties may develop and implement cooperation activities and programs on trade and investments and share best practices on measures to facilitate an inclusive and sustainable economic recovery and minimize the negative impacts of PHEIC and pandemics, as mutually agreed by the Parties.

11. The Parties shall endeavor to implement joint initiatives with the private sector for the socioeconomic recovery of both Parties that include strengthening efforts to stabilize the manufacturing and supply of essential goods and services, including its raw materials, such as vital medical supplies and critical agricultural and food products, facilitate digital transformation, and improve access to finance.

12. The Parties shall endeavor to make relevant information publicly available and share best practices in a timely manner when adopting a measure with a foreseeable impact on international trade and investment.

## **Annex 7-B Cooperation on Vaccine**

### *General Provisions*

1. The Parties, recognizing the impact that a pandemic such as COVID-19 has caused around the world, agree to cooperate in the area of vaccines to end the pandemic and address future global health threats.
2. The Parties also commit to work together, along with international institutions including the COVAX facility, to expand vaccine production and related supplies and manufacturing innovations to address current and future global health threats.

### *Cooperative Activities*

3. The Parties will promote the collaboration between the enterprises of the Parties to accelerate the production and global supply of vaccines in times of global vaccine shortages by combining each of their strengths in the following areas:
  - (a) manufacture of vaccines;
  - (b) supply of raw materials for vaccine production;
  - (c) research and development for the joint development of vaccines;
  - (d) capacity building and knowledge and technology transfer related to the development of vaccines; and
  - (e) other forms of cooperation, as may be agreed by the Parties.
4. The Parties will exchange information on domestic regulations, practices, and application process with regard to clinical trials and full approval of vaccines.
5. The Parties will endeavor to adopt expedited customs procedure for vaccine and raw material to produce vaccine while maintaining appropriate customs control.

## **Annex 7-C Cooperation on Climate Change**

### *General Provisions*

1. The Parties recognize that climate change and its adverse effects are a common concern of humankind that require urgent and collective action.
2. The Parties reaffirm that the *United Nations Framework Convention on Climate Change* (hereinafter referred to as “UNFCCC”) lays the firm foundation for international efforts to combat climate change, and acknowledge that the *Kyoto Protocol to the United Nations Framework Convention on Climate Change* and the *Paris Agreement* have been instrumental in implementing the UNFCCC.

### *Cooperative Activities*

3. The Parties agree to develop and strengthen cooperation in enhancing capacities to adapt to and mitigate climate change in line with the implementation of their respective nationally determined contributions (NDCs).
4. In coordination with competent authorities, the Parties agree to promote public and private adaptation and mitigation programs or projects to achieve their NDC targets and to find means to use the internationally transferred mitigation outcomes (ITMOs) to support climate mitigation investments and mutually explore the benefits of market and non-market mechanisms under Article 6 of the *Paris Agreement*.
5. The Parties agree to cooperate on capacity building activities for the measurement, reporting and verification (MRV) of national inventories.
6. The Parties agree to organize seminars, symposia, workshops, and meetings on various topics of interest to both Parties to gain a deeper understanding of and exchange best practices and technological know-how on climate action.

## **CHAPTER EIGHT TRANSPARENCY**

### **Article 8.1: Definitions**

For purposes of this Chapter:

**administrative ruling of general application** means an administrative ruling or interpretation that applies to all persons and fact situations that fall generally within its ambit and that establishes a norm of conduct but does not include:

- (a) a determination or ruling made in an administrative or quasi-judicial proceeding that applies to a particular person, good, or service of the other Party in a specific case; or
- (b) a ruling that adjudicates with respect to a particular act or practice.

### **Article 8.2: Publication**

1. Each Party shall ensure that its laws, regulations, procedures, and administrative rulings of general application relating to any matter covered by this Agreement are promptly published or otherwise made publicly available.

2. To the extent possible, each Party, in accordance with its laws and regulations, shall:

- (a) publish in advance the measures referred to in paragraph 1 that it proposes to adopt; and
- (b) provide interested persons and the other Party with a reasonable opportunity to comment on such proposed measures.

### **Article 8.3: Provision of Information**

Upon the request of a Party, the other Party shall promptly provide information and respond to questions pertaining to any actual or proposed measure referred to in Article 8.2 that the requesting Party considers might affect the operation of this Agreement.

#### **Article 8.4: Administrative Proceedings**

With a view to administering in a consistent, impartial, and reasonable manner its laws, regulations, procedures, and administrative rulings of general application relating to any matter covered by this Agreement, each Party shall ensure, in its administrative proceedings, in which these measures are applied to particular persons, goods, or services of the other Party in specific cases, that:

- (a) wherever possible, in accordance with its applicable laws and regulations, persons of the other Party that are directly affected by a proceeding are provided reasonable notice, when a proceeding is initiated, including a description of the nature of the proceeding, a statement of the legal authority under which the proceeding is initiated, and a general description of any issues in controversy;
- (b) persons of the other Party that are directly affected by a proceeding are afforded a reasonable opportunity to present facts and arguments in support of their positions prior to any final administrative action, when time, the nature of the proceeding, and the public interest permit; and
- (c) its procedures are in accordance with its laws and regulations.

#### **Article 8.5: Review and Appeal**

1. In accordance with its laws and regulations, each Party shall establish or maintain judicial, quasi-judicial, or administrative tribunals or procedures for the purposes of the prompt review and, where warranted, correction of administrative actions relating to any matter covered by this Agreement. Such tribunals shall be impartial and independent of the office or authority entrusted with administrative enforcement and shall not have any substantial interest in the outcome of the matter.

2. Each Party shall ensure that, in such tribunals or procedures, the parties to the proceeding are provided with the right to:

- (a) a reasonable opportunity to support or defend their respective positions; and
- (b) a decision based on the evidence and submissions of record or, where required by its laws and regulations, the record compiled by the administrative authority.

3. Each Party shall ensure, subject to appeal or further review as provided for in its laws and regulations, that any decision referred to in subparagraph 2(b) shall be implemented by, and shall govern the practice of, the office or authority with respect to the administrative action at issue.

**Article 8.6: Relation to other Chapters**

In case of any inconsistency between the provisions of this Chapter and provisions relating to transparency in other Chapters, the latter shall prevail to the extent of the inconsistency.

## **CHAPTER NINE DISPUTE SETTLEMENT**

### **Article 9.1: Definitions**

For purposes of this Chapter:

**arbitration panel** means a panel established under Article 9.7;

**arbitrator** means a member of an arbitration panel established under Article 9.7;

**candidate** means an individual who is under consideration for appointment as the third arbitrator under Article 9.9;

**complaining Party** means a Party that requests the establishment of an arbitration panel under Article 9.7; and

**Party complained against** means the Party that is alleged to be in violation of this Agreement, as referred to in Article 9.3.

### **Article 9.2: Objective**

1. The objective of this Chapter is to provide an effective, efficient and transparent process for the avoidance and settlement of disputes arising under this Agreement.
2. The Parties shall, at all times, endeavor to agree on the interpretation and application of this Agreement and shall make every attempt through cooperation and consultations to arrive at a mutually satisfactory resolution of any matter raised in accordance with this Chapter.

### **Article 9.3: Scope**

1. Except as otherwise provided for in this Agreement, this Chapter shall apply with respect to the avoidance or settlement of disputes between the Parties regarding the interpretation or application of this Agreement wherever a Party considers that:
  - (a) a measure of the other Party is inconsistent with its obligations under this Agreement; or

- (b) the other Party has otherwise failed to carry out its obligations under this Agreement.

2. This Chapter shall not apply to the settlement of disputes arising from the following: Article 2.16 (Sanitary and Phytosanitary Measures), Chapter Six (Competition), and Chapter Seven (Economic and Technical Cooperation).

#### **Article 9.4: Choice of Forum**

1. Where a dispute regarding any matter arises under this Agreement and under the WTO Agreement or any other agreement to which both Parties are party, the complaining Party may select the forum in which to settle the dispute.

2. Once the complaining Party has requested the establishment of, or referred a matter to, a dispute settlement panel under an agreement referred to in paragraph 1, the forum selected shall be used to the exclusion of other fora.

#### **Article 9.5: Consultations**

1. Each Party may request consultations with the other Party with respect to any matter relating to the interpretation and application of this Agreement, pursuant to Article 9.3.1.

2. The Party requesting consultations shall make the request in writing and shall give the reasons for the request, including the identification of the specific measure at issue and an indication of the factual and legal basis for the complaint.

3. The Party complained against shall reply within 10 days from the date of the receipt of the request for consultations.

4. The Parties shall enter into consultations in good faith within 30 days, or within 15 days in cases of urgency, including those concerning perishable goods, from the date of receipt of the request for consultations, with a view to reaching a mutually satisfactory solution. Unless the Parties otherwise agree, consultations shall take place in the territory of the Party complained against.

5. During consultations, the Parties shall provide sufficient information to enable a full examination of how the measure at issue might affect the implementation and application of this Agreement. The Parties shall treat any confidential information exchanged in the course of consultations on the same basis as the Party providing the information.



6. Consultations under this Article shall be confidential and without prejudice to the rights of either Party in any further proceedings.

#### **Article 9.6: Good Offices, Conciliation, or Mediation**

1. Good offices, conciliation, and mediation are procedures that may be undertaken voluntarily if the Parties to the dispute so agree.

2. Good offices, conciliation, or mediation may be requested at any time by either Party. They may begin at any time by agreement of the Parties and be terminated at any time upon the request of either Party.

3. If the Parties agree, good offices, conciliation, or mediation may continue while the proceedings of the arbitration panel provided for in this Chapter are in progress.

4. Proceedings involving good offices, conciliation, or mediation and, in particular, positions taken by the Parties during these proceedings, shall be confidential and without prejudice to the rights of either Party in any further proceedings.

#### **Article 9.7: Establishment of the Arbitration Panel**

1. The complaining Party that made a request for consultations under Article 9.5 may request the establishment of an arbitration panel if:

- (a) the Party complained against does not reply within 10 days from the date of receipt of the request for consultations;
- (b) the Party complained against does not enter into consultations within 30 days, or within 15 days in cases of urgency, including those concerning perishable goods, from the date of receipt of the request for such consultations; or
- (c) the Parties fail to resolve the dispute through consultations within 60 days, or within 30 days in cases of urgency, including those concerning perishable goods, from the date of receipt of the request for such consultations.

2. The request for the establishment of an arbitration panel shall be made in writing to the Party complained against. The complaining Party shall identify in its request the specific measure at issue, and the factual and legal basis for the complaint sufficient to present the problem clearly.

### **Article 9.8: Terms of Reference of the Arbitration Panel**

Unless the Parties otherwise agree within 20 days from the date of receipt of the request for the establishment of an arbitration panel, the terms of reference of the arbitration panel shall be:

“To examine, in the light of the relevant provisions of this Agreement, the matter referred to in the request for the establishment of an arbitration panel pursuant to Article 9.7, to make findings, determinations, and, if applicable, recommendations and to present written reports as provided in Articles 9.12 and 9.13.”

### **Article 9.9: Composition of the Arbitration Panel**

1. Unless otherwise agreed by the Parties, an arbitration panel shall consist of three arbitrators.
2. The complaining Party and the Party complained against shall, within 30 days from the date of receipt of the request for the establishment of the arbitration panel, each appoint one arbitrator who may be its national and propose up to three candidates to serve as the third arbitrator who shall be the chair of the arbitration panel. The candidates for the third arbitrator shall not be nationals of either Party, nor have their usual place of residence in the territory of either Party, nor be employed by either Party, nor have dealt with the dispute in any capacity.
3. The Parties shall endeavor to agree on and appoint the third arbitrator within 45 days from the date of receipt of the request for the establishment of the arbitration panel, taking into account the candidates proposed. If the Parties fail to agree upon and appoint the third arbitrator within 45 days, the Parties shall meet within seven days from the expiry of the 45 days and select the chair by lot from the list of candidates proposed by both Parties.
4. The date of the establishment of an arbitration panel shall be the date on which the third arbitrator is appointed.
5. All arbitrators shall have expertise or experience in law, international trade, or other matters relating to this Agreement, or in the resolution of disputes arising under international trade agreements. Each arbitrator shall be independent, serve in his or her individual capacity, and not be affiliated with, nor take instructions from, either Party or organization related to the dispute, and shall comply with Annex 9-B.

6. Where a Party considers that an arbitrator does not comply with the requirements of Annex 9-B, the Parties shall consult and replace, if so agreed, that arbitrator in accordance with paragraph 7.

7. If an arbitrator appointed under this Article resigns or becomes unable to participate in the proceedings, or is to be replaced according to paragraph 6, a successor shall be selected within 15 days in accordance with the appointment method provided for in paragraphs 2 and 3, *mutatis mutandis*. The successor shall have all the powers and duties of the original arbitrator. The work of the arbitration panel shall be suspended for a period beginning on the date the arbitrator resigns or becomes unable to participate in the proceedings, or is to be replaced according to paragraph 6. The work of the arbitration panel shall resume on the date the successor is appointed.

#### **Article 9.10: Proceedings of the Arbitration Panel**

1. The arbitration panel shall meet in closed sessions. The Parties shall be present at the meetings only when invited by the arbitration panel to appear before it.

2. The Parties shall be given the opportunity to provide at least one written submission and to attend any of the presentations, statements, or rebuttals in the proceedings. All information provided or written submissions made by a Party to the arbitration panel, including any comments on the interim report and responses to questions put by the arbitration panel, shall be made available to the other Party.

3. A Party asserting that a measure of the other Party is inconsistent with this Agreement shall have the burden of establishing such inconsistency. A Party asserting that a measure is subject to an exception under this Agreement shall have the burden of establishing that the exception applies.

4. The arbitration panel should consult with the Parties as appropriate and provide adequate opportunities for the development of a mutually satisfactory resolution.

5. The arbitration panel shall interpret this Agreement in accordance with the customary rules of interpretation of public international law, including the *Vienna Convention on the Law of Treaties*.

6. The arbitration panel shall make its decisions, including its reports, by consensus, provided that where an arbitration panel is unable to reach consensus, the decisions may be made by majority vote.

7. Upon the request of a Party, or on its own initiative, the arbitration panel may seek information from any relevant source and may consult experts to obtain their opinion or technical advice on certain aspects of the matter. Before doing so, the panel shall seek the views of the Parties to the dispute, without prejudice to its right to seek information. The arbitration panel shall provide the Parties with a copy of any advice or opinion obtained and an opportunity to provide comments.

8. The deliberations of the arbitration panel and the documents submitted to it shall be kept confidential.

9. Notwithstanding paragraph 8, either Party may make public statements as to its views regarding the dispute, but shall treat as confidential, information and written submissions delivered by the other Party to the arbitration panel which the other Party has designated as confidential. Where a Party has provided information or written submissions designated as confidential, that Party shall, within 20 days from the request of the other Party, provide a non-confidential summary of the information or written submissions which may be disclosed publicly.

10. The reports of the arbitration panel shall be drafted without the presence of the Parties. The arbitration panel shall base its reports on the relevant provisions of this Agreement and the submissions and arguments of the Parties, and may take into account any other relevant information provided to the arbitration panel.

11. The reports of the arbitration panel shall contain both the descriptive parts summarizing the submissions and arguments of the Parties, and the findings and determinations of the arbitration panel. If the Parties agree, the arbitration panel may make recommendations for the resolution of the dispute in its reports. The findings and determinations and, if applicable, any recommendations of the arbitration panel cannot add to or diminish the rights and obligations of the Parties provided for in this Agreement.

12. The venue for the arbitration panel proceedings shall be decided by mutual agreement between the Parties. If there is no agreement, the venue shall alternate between the capitals of the Parties with the first meeting of the arbitration panel proceedings to be held in the capital of the Party complained against.

#### **Article 9.11: Suspension or Termination of Proceedings**

1. Where the Parties agree, the arbitration panel may suspend its work at any time for a period not exceeding 12 months from the date of such agreement. Upon the request of a Party, the arbitration panel proceedings shall be resumed

after such suspension. In the event of such suspension, the timeframes regarding the work of the arbitration panel shall be extended by the amount of time that the work was suspended. If the work of the arbitration panel has been continuously suspended for more than 12 months, the authority of the arbitration panel shall lapse unless the Parties otherwise agree.

2. The Parties may agree to terminate the proceedings of an arbitration panel by jointly notifying the chair of the arbitration panel at any time before the issuance of the final report to the Parties.

3. Before the issuance of the final report to the Parties, the arbitration panel may, at any stage of the proceedings, propose to the Parties that the dispute be settled amicably.

#### **Article 9.12: Interim Report**

1. Unless the Parties otherwise agree, the arbitration panel shall, within 90 days from the date of the establishment of the arbitration panel, issue to the Parties an interim report containing the descriptive parts, the findings and determinations, and, if applicable, any recommendations as to:

- (a) whether the measure at issue is inconsistent with the obligations of this Agreement; or
- (b) whether a Party has otherwise failed to carry out its obligations under this Agreement,

as well as the applicability of the relevant provisions and the basic rationale behind any findings.

2. Where the arbitration panel considers that the deadline for the interim report cannot be met, it may extend the period with the consent of the Parties following a written notification stating the reasons for the delay and the date on which the panel plans to issue its interim report. Under no circumstances should the interim report be issued later than 120 days after the date of the establishment of the arbitration panel.

3. Either Party may submit written comments to the arbitration panel on its interim report within 15 days from the issuance of the report. After considering any written comments by the Parties on the interim report, the arbitration panel may modify its report and make any further examination it considers appropriate.

### **Article 9.13: Final Report**

1. Unless the Parties otherwise agree, the arbitration panel shall issue a final report to the Parties within 30 days from the date of issuance of the interim report.
2. Where the arbitration panel considers that the deadline for its final report cannot be met, it may extend the period with the consent of the Parties following a written notification stating the reasons for the delay and the date on which the panel plans to issue its final report. Under no circumstances should the final report be issued later than 150 days after the date of the establishment of the arbitration panel.
3. In cases of urgency, including those concerning perishable goods, the arbitration panel shall make every effort to issue its interim and final reports within half of the respective time periods under Article 9.12.1 and Article 9.13.1.

### **Article 9.14: Implementation of the Final Report**

1. The determinations set out in the final report of the arbitration panel shall be final and binding on the Parties.
2. If, in its final report, the arbitration panel determines that the Party complained against has not conformed to its obligations under the relevant provisions of this Agreement, unless the Parties otherwise agree, the Party complained against shall eliminate the non-conformity immediately, or if this is not practicable, within a reasonable period of time.
3. The reasonable period of time referred to in paragraph 2 shall be mutually agreed upon by the Parties. Where the Parties fail to agree on the reasonable period of time within 45 days from the date of issuance of the final report of the arbitration panel, either Party may refer the matter to the original arbitration panel, which shall determine the reasonable period of time.
4. The Party complained against shall notify the complaining Party of any measure that it has taken to comply with the determinations of the arbitration panel, before the expiry of the reasonable period of time agreed by the Parties or determined by the original arbitration panel in accordance with paragraph 3. Where there is disagreement between the Parties as to whether the Party complained against has eliminated the non-conformity as determined in the final report of the arbitration panel within the reasonable period of time as determined pursuant to paragraph 3, either Party may refer the matter to the original arbitration panel.

### **Article 9.15: Compensation and Suspension of Benefits**

1. If the Party complained against fails to notify the complaining Party of the implementing measures before the expiry of the reasonable period of time, or notifies the complaining Party that implementation is impracticable, or the arbitration panel to which the matter is referred pursuant to Article 9.14.4 determines that the Party complained against has failed to eliminate the non-conformity within the reasonable period of time, the Party complained against shall, if so requested, enter into negotiations with the complaining Party with a view to reaching a mutually satisfactory compensation.

2. If there is no agreement on satisfactory compensation within 20 days from the date of receipt of the request mentioned in paragraph 1, the complaining Party may, at any time, provide written notice to the Party complained against that it intends to suspend the application of benefits under this Agreement to the Party complained against. The complaining Party may begin suspending benefits 30 days after the notification of such suspension. The notification of suspension shall not be made within 20 days from the date of receipt of the request mentioned in paragraph 1.

3. The compensation referred to in paragraph 1 and the suspension referred to in paragraph 2 shall be temporary measures. Neither compensation nor suspension is preferred to full elimination of the non-conformity as determined in the report of the arbitration panel. The suspension shall only be applied until such time as the non-conformity is fully eliminated or a mutually satisfactory solution is reached.

4. In considering what benefits to suspend pursuant to paragraph 2:

- (a) the complaining Party should first seek to suspend benefits with respect to the same sector or sectors as that in which the report of the arbitration panel referred to in Article 9.13 has found a failure to comply with the obligations under this Agreement;
- (b) if the complaining Party considers that it is not practicable or effective to suspend benefits with respect to the same sector or sectors, it may suspend benefits with respect to other sectors. The notification of such suspension pursuant to paragraph 2 shall indicate the reasons on which it is based; and
- (c) the level of suspension referred to in paragraph 2 shall be equivalent to the level of the nullification or impairment.

5. If the Party complained against considers that the requirements for the suspension of benefits by the complaining Party set out in paragraph 2, 3, or 4 have not been met, it may refer the matter to an arbitration panel.

6. The arbitration panel that is established for purposes of this Article or Article 9.14 shall, wherever possible, have, as its arbitrators, the arbitrators of the original arbitration panel. If this is not possible, then the arbitrators of the arbitration panel that is established for purposes of this Article or Article 9.14 shall be appointed pursuant to Article 9.9. The arbitration panel established under this Article or Article 9.14 shall issue its report to the Parties within 20 days on the reasonable period of time and 45 days on the other issues after the date when the matter is referred to it. When the arbitration panel considers that it cannot issue its report within the aforementioned periods, the relevant period may be extended by the arbitration panel for a maximum of 30 days with the consent of the Parties. The report shall be binding on the Parties.

#### **Article 9.16: Rules of Procedure**

1. Dispute settlement proceedings under this Chapter shall be governed by the Rules of Procedure set out in Annex 9-A. The Parties, in consultation with the arbitration panel, may agree to adopt additional rules of procedures not inconsistent with the provisions of the Annex.

2. Any period of time or other rules of procedure for arbitration panel provided for in this Chapter or in Annex 9-A may be modified by mutual consent of the Parties.

#### **Article 9.17: Expenses**

1. Unless the Parties otherwise agree, each Party shall bear the costs of its appointed arbitrator and its own expenses and legal costs.

2. Unless the Parties otherwise agree, the costs of the chair of the arbitration panel and other expenses associated with the conduct of its proceedings shall be borne in equal shares by the Parties.



## ANNEX 9-A RULES OF PROCEDURE

### *Definitions*

1. For purposes of this Annex:

**adviser** means a person retained by a Party to advise or assist that Party in connection with the arbitration panel proceedings;

**assistant** means a person who, under the terms of appointment of an arbitrator, conducts research or provides assistance to that arbitrator; and

**representative of a Party** means any person appointed by a Party according to its domestic laws and regulations.

### *Logistical Administration*

2. In case the arbitration panel proceedings are held in the territory of a Party, that Party shall be in charge of the logistical administration of the arbitration proceedings, in particular the organization of hearings, unless the Parties otherwise agree.

### *Notifications*

3. Any request, notice, written submissions, or other documents delivered by either Party or the arbitration panel shall be transmitted by delivery against receipt, registered post, courier, facsimile transmission, or any other means of telecommunication that provides a record of the sending thereof.

4. A Party shall provide a copy of each of its written submissions to the other Party and to each of the arbitrators. A copy of the document shall also be provided in electronic format.

5. All notifications shall be made and delivered to the Department of Trade and Industry of the Philippines and to the Ministry of Trade, Industry and Energy of Korea, respectively.

6. Minor errors of a clerical nature in any request, notice, written submission, or other document related to the arbitration panel proceedings may be corrected by delivery of a new document clearly indicating the changes.

7. If the last day for delivery<sup>1</sup> of a document falls on a legal holiday of either Party, the document may be delivered on the next business day.

#### *First Submissions*

8. The complaining Party shall deliver its first written submission no later than 30 days after the date of the establishment of the arbitration panel. The Party complained against shall deliver its written counter-submission no later than 30 days after the date of receipt of the complaining Party's first written submission.

#### *Operation of Arbitration Panels*

9. The chair of the arbitration panel shall preside at all of its meetings. The arbitration panel may delegate to the chair the authority to make administrative and procedural decisions.

10. Except as otherwise provided for in this Chapter, the arbitration panel may conduct its activities by any means, including telephone, facsimile transmissions, or computer links.

11. Only arbitrators may take part in the deliberations of the arbitration panel, but the arbitration panel may permit assistants of the arbitrators to be present during such deliberations.

12. The drafting of any decision and ruling shall remain the exclusive responsibility of the arbitration panel and shall not be delegated.

13. Where a procedural question arises that is not covered by this Chapter, the arbitration panel, after consulting with the Parties, may adopt an appropriate procedure that is not inconsistent with this Chapter.

14. When the arbitration panel considers that there is a need to modify any time period set out in this Chapter applicable in the proceedings, or to make any other procedural or administrative adjustment in the proceedings, it shall inform the Parties in writing of the reasons for the modification or adjustment with an indication of the period or adjustment needed.

15. Unless the Parties otherwise agree, the remuneration and expenses to be paid to the arbitrators shall normally conform to WTO standards.

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<sup>1</sup> For greater certainty, for purposes of this Annex, the delivery date is the date on which documents that have been submitted arrive at the intended place.

### *Hearings*

16. Unless the Parties otherwise agree, the arbitration panel shall provide for at least one hearing for the Parties to present their case. The chair shall fix the date and time of the hearing in consultation with the Parties and the other members of the arbitration panel. The chair of the arbitration panel shall notify the Parties of the date, time, and location of the hearing in writing. That information shall also be made publicly available by the Party in charge of the logistical administration of the proceedings if the Parties decide to make the hearings open to the public in accordance with paragraph 21 of this Annex.
17. The arbitration panel may convene additional hearings if the Parties so agree.
18. All arbitrators shall be present during the entirety of any hearing.
19. Representatives of a Party, advisers to a Party, experts, administration staff, interpreters, translators, court reporters, and assistants of the arbitrators may attend the hearing(s), irrespective of whether the hearings are open to the public or not. Unless otherwise decided by the arbitration panel, only the representatives and advisers of a Party may address the arbitration panel.
20. No later than five days before the date of a hearing, each Party shall deliver to the arbitration panel a list of the names of those persons who will make oral arguments or presentations at the hearing on behalf of that Party and of the representatives, advisers, interpreters, and translators of that Party who will be attending the hearing.
21. The hearings of the arbitration panels shall be closed to the public. However, the Parties may decide to open the hearings partially or completely to the public.
22. Each hearing shall be conducted by the arbitration panel in a manner that ensures that the complaining Party and the Party complained against are afforded equal time for arguments, replies and counter-replies.
23. The arbitration panel may direct questions to either Party or experts at any time during a hearing.
24. The arbitration panel shall arrange for a transcript of each hearing to be prepared and shall, as soon as possible after it is prepared, deliver a copy of the transcript to the Parties. The Parties may comment on the transcript, and the arbitration panel shall decide whether to reflect those comments.

25. Within 10 days from the date of the hearing, each Party may deliver a supplementary written submission responding to any matter that arises during the hearing.

*Questions in Writing*

26. The arbitration panel may, at any time during the proceedings, address questions in writing to a Party or both Parties. The arbitration panel shall deliver the written questions to the Party to whom the questions are addressed and shall send a copy of the questions to the other Party.

27. The Party to whom the arbitration panel addresses written questions shall deliver a copy of any written reply to the other Party and to the arbitration panel. Each Party shall be given the opportunity to provide written comments on the reply within seven days from the date of receipt of the reply.

*Ex Parte Communications*

28. There shall be no *ex parte* communications with the arbitration panel concerning matters under consideration by the arbitration panel.

29. No arbitrator may discuss any aspect of the subject matter of the proceedings with a Party or both Parties in the absence of the other arbitrators.

*Suspension of Time Periods on Request of Technical Advice*

30. The arbitration panel, after consulting with the Parties and experts, may determine the time period in which the experts are to submit their opinion or advice. If the experts cannot submit their opinion or advice within the period established pursuant to the first sentence of this paragraph, the arbitration panel, after consulting with the Parties, may give additional time to experts. In no case shall this additional period exceed half of the period established pursuant to the first sentence of this paragraph.

31. When a request is made for a written report of an expert, any time period applicable to the arbitration panel proceedings shall be suspended for a period beginning on the date of delivery of the request and ending on the date the report is delivered to the arbitration panel.

### *Language*

32. Unless the Parties otherwise agree, the common working language for the proceedings of the arbitration panel shall be English. If a Party decides to use interpretation during the proceedings, the arrangement and the cost of such interpretation shall be borne by that Party.

33. Any document submitted for use in any proceeding pursuant to this Chapter shall be in the English language. If any original document is not in the English language, the Party submitting it for use in the proceedings shall provide an English language translation of the document.

### *Computation of Time*

34. All periods of time laid down in this Chapter shall be counted in calendar days, the first day being the day following the act or fact to which they refer.

35. Where, by reason of the operation of paragraph 7, a Party receives a document on a date other than the date on which the same document is received by the other Party, any period of time the calculation of which is dependent on such receipt shall be calculated from the last date of receipt of such document.

### *Other Proceedings*

36. In accordance with Articles 9.14.3, 9.14.4, 9.15.5 and 9.15.6, the referring Party shall deliver its first written submission within 15 days from the date the referral is made, and the Party complained against shall deliver its written counter-submission within 15 days from the date of receipt of the first written submission.

37. If appropriate, the arbitration panel shall fix the time periods for delivering any further written submissions, including rebuttal written submissions, so as to provide each Party with the opportunity to make an equal number of written submissions subject to the time periods for arbitration panel proceedings set out in Articles 9.14 and 9.15 and this Annex.

38. Unless otherwise provided, this Annex is also applicable to procedures established under Articles 9.14 and 9.15.

**ANNEX 9-B**  
**CODE OF CONDUCT FOR ARBITRATORS**

*Definitions*

1. For purposes of this Annex:

**assistant** means any person who, under the terms of appointment of an arbitrator, conducts research or provides assistance to the arbitrator; and

**staff** means persons under the direction and control of an arbitrator, other than assistants.

*Responsibilities to the Process*

2. Every candidate and arbitrator shall avoid impropriety and the appearance of impropriety, shall be independent and impartial, shall avoid direct and indirect conflict of interest, and shall observe high standards of conduct so that the integrity and impartiality of the dispute settlement proceedings are preserved. Former arbitrators must comply with the obligations established in paragraphs 15 through 18.

*Disclosure Obligations*

3. Prior to the confirmation of his or her appointment as an arbitrator under Article 9.9, a candidate shall disclose any interest, relationship, or matter that is likely to affect his or her independence or impartiality or that might reasonably create an appearance of impropriety or bias in the proceedings. To this end, a candidate shall make all reasonable efforts to become aware of any such interests, relationships, and matters.

4. Once appointed, an arbitrator shall continue to make all reasonable efforts to become aware of any interests, relationships, or matters referred to in paragraph 3 and shall disclose them. The obligation to disclose is a continuing duty which requires an arbitrator to disclose any such interests, relationships, or matters that may arise at any stage of the proceedings. The arbitrator shall disclose such interests, relationships, or matters by communicating them in writing to the Joint Committee for consideration by the Parties.

### *Duties of Arbitrators*

5. Upon appointment, an arbitrator shall perform his or her duties thoroughly and expeditiously throughout the course of the proceedings.
6. An arbitrator shall carry out all duties fairly and diligently.
7. An arbitrator shall consider only those issues raised in the proceedings and necessary for a decision and shall not delegate the duty to decide to any other person.
8. An arbitrator shall take all appropriate steps to ensure that his or her assistants and staff are aware of and comply with paragraphs 2, 3, 4, 16, 17 and 18.
9. An arbitrator shall not engage in *ex parte* communications concerning the proceedings, in accordance with paragraphs 28 and 29 of Annex 9-A.

### *Independence and Impartiality of Members of Arbitration Panels*

10. An arbitrator shall be independent and impartial. An arbitrator shall act in a fair manner, shall avoid creating an appearance of impropriety or bias, and shall not be influenced by self-interest, outside pressure, political considerations, public clamor, loyalty to a Party, or fear of criticism.
11. An arbitrator shall not, directly or indirectly, incur any obligation or accept any benefit that would in any way interfere, or appear to interfere, with the proper performance of the arbitrator's duties.
12. An arbitrator shall not use his or her position on the arbitration panel to advance any personal or private interests. An arbitrator shall avoid actions that may create the impression that others are in a special position to influence the arbitrator.
13. An arbitrator shall not allow past or existing financial, business, professional, family, or social relationships or responsibilities to influence the arbitrator's conduct or judgement.
14. An arbitrator shall avoid entering into any relationship, or acquiring any financial interest, that is likely to affect the arbitrator's impartiality or that might reasonably create an appearance of impropriety or bias.

*Obligations of Former Arbitrators*

15. All former arbitrators must avoid actions that may create the appearance that they were biased in carrying out their duties or derived advantage from a decision or ruling of the arbitration panel.

*Confidentiality*

16. An arbitrator or former arbitrator shall not at any time disclose or use any non-public information concerning the proceedings, or acquired during the proceedings, except for the purposes of those proceedings and shall not, in any case, disclose or use any such information to gain personal advantage or advantage for others, or to adversely affect the interest of others.

17. An arbitrator shall not disclose an arbitration panel ruling or parts thereof prior to its publication.

18. An arbitrator or former arbitrator shall not at any time disclose the deliberations of an arbitration panel, or any arbitrator's view.



## **CHAPTER TEN EXCEPTIONS**

### **Article 10.1: General Exceptions**

For purposes of Chapter Two (Trade in Goods), Article XX of GATT 1994 and its interpretative notes are incorporated into and made part of this Agreement, *mutatis mutandis*.

### **Article 10.2: Security Exceptions**

1. Nothing in this Agreement shall be construed to:
  - (a) require a Party to furnish any information, the disclosure of which it considers contrary to its essential security interests;
  - (b) prevent a Party from taking any action which it considers necessary for the protection of its essential security interests:
    - (i) relating to the traffic in arms, ammunition, and implements of war and to such traffic in other goods and materials as carried on, directly or indirectly, for the purposes of supplying a military establishment;
    - (ii) relating to fissionable materials or the materials from which they are derived;
    - (iii) taken so as to protect critical public infrastructure from deliberate attempts intended to disable or degrade such infrastructure; or
    - (iv) taken in time of national emergency, war, or other emergency in international relations; or
  - (c) prevent a Party from taking any action in pursuance of its obligations under the *United Nations Charter* for the maintenance of international peace and security.
2. The Joint Committee shall be informed to the fullest extent possible of measures taken under subparagraphs 1(b) and (c) and of their termination.

### **Article 10.3: Taxation**

1. Except as set out in this Article, nothing in this Agreement shall apply to taxation measures.
2. Nothing in this Agreement shall affect the rights and obligations of either Party under any tax convention. In the event of any inconsistency between this Agreement and any such tax convention, the latter shall prevail to the extent of the inconsistency. In the case of a tax convention between the Parties, the competent authorities under that convention shall have sole responsibility for jointly determining whether any inconsistency exists between this Agreement and that convention.
3. This Agreement shall only grant rights or impose obligations with respect to taxation measures where they are granted or imposed under Article 2.14 (National Treatment on Internal Taxation and Regulation) of Chapter Two (Trade in Goods), to the extent provided under Article III of GATT 1994.
4. For purposes of this Article:
  - (a) **tax convention** means a convention for the elimination of double taxation with respect to taxes on income and capital gains and the prevention of tax evasion and avoidance or any other international taxation agreement or arrangement to which both Parties are party;
  - (b) taxes and taxation measures do not include customs duties as defined in Article 1.5 (General Definitions) and the measures listed in the exceptions in subparagraphs (b), (c), (d), and (e) of that definition; and
  - (c) **competent authorities** means:
    - (i) for the Philippines, the Commissioner of the Bureau of Internal Revenue, Department of Finance, or his or her successor; and
    - (ii) for Korea, the Deputy Minister for Tax and Customs, Ministry of Economy and Finance, or his or her successor.

### **Article 10.4: Disclosure of Information**

Nothing in this Agreement shall be construed to require a Party to furnish or allow access to confidential information the disclosure of which would impede

law enforcement, or otherwise be contrary to the public interest, or which would prejudice the legitimate commercial interests of particular enterprises, public or private.

**Article 10.5: Confidentiality**

Unless otherwise provided in this Agreement, where a Party provides information to the other Party in accordance with this Agreement and designates such information as confidential, the other Party shall, subject to its laws and regulations, maintain the confidentiality of the information.

## **CHAPTER ELEVEN INSTITUTIONAL ARRANGEMENTS**

### **Article 11.1: Joint Committee**

1. The Parties hereby establish a Joint Committee composed of relevant government officials of each Party. It shall be co-chaired by ministerial level officials of the Department of Trade and Industry of the Philippines, and the Ministry of Trade, Industry and Energy of Korea, or their respective designees.

2. The Joint Committee shall:

- (a) supervise the implementation of this Agreement;
- (b) supervise and coordinate the work of all committees, working groups, and other bodies established under this Agreement;
- (c) review the implementation and operation of this Agreement;
- (d) consider ways to further enhance trade and investment relations between the Parties;
- (e) without prejudice to the procedures under Chapter Nine (Dispute Settlement), seek to resolve problems or disputes that may arise relating to the interpretation or application of this Agreement; and
- (f) carry out any other function relating to the areas covered by this Agreement as the Parties may agree.

3. The Joint Committee may:

- (a) establish and delegate responsibilities to committees, working groups, or other bodies as it considers necessary to assist it in accomplishing its tasks;
- (b) consider and adopt amendments to this Agreement, including its annexes and appendices, subject to the completion of the respective applicable legal procedures of the Parties;
- (c) adopt interpretations of the provisions of this Agreement;
- (d) adopt its own rules of procedure; and

(e) make recommendations to the Parties.

4. When a Party submits information considered as confidential under its laws and regulations to the Joint Committee, committees, working groups, or any other body, the other Party shall treat that information as confidential.

#### **Article 11.2: Procedures of the Joint Committee**

1. Unless the Parties otherwise agree, the Joint Committee shall meet within one year from the entry into force of this Agreement and, thereafter, convene:

- (a) in regular session every year, with such sessions to be held alternately in the territory of each Party; and
- (b) in special session within 30 days from the receipt of a request from either Party, with such sessions to be held in the territory of the other Party or at such other location as the Parties may agree.

2. The meetings of the Joint Committee may be held in person or, if agreed by the Parties, by any technological means available to them.

3. All decisions and recommendations of the Joint Committee shall be taken by mutual agreement.

#### **Article 11.3: Committees and Working Groups**

1. The following Committees, working groups, or any other bodies may be established under the auspices of the Joint Committee:

- (a) Committee on Trade in Goods;
- (b) Committee on Rules of Origin and Customs Procedures;
- (c) Committee on Outward Processing Zones;
- (d) Committee on Trade Remedies; and
- (e) Committee on Economic and Technical Cooperation.

2. The composition, frequency of meetings, and functions of the committees, working groups, or any other bodies shall be in accordance with

the relevant provisions of this Agreement or as determined by the Joint Committee consistent with this Agreement.

3. The committees, working groups, or any other bodies shall inform the Joint Committee of their schedules and agenda sufficiently in advance of their meetings. They shall report to the Joint Committee on their activities at each regular meeting of the Joint Committee.

4. The Joint Committee may decide to change or undertake the task assigned to a committee, working group or any other body or may dissolve a committee, working group, or any other body in accordance with the relevant provisions of this Agreement.

#### **Article 11.4: Contact Points**

1. In order to facilitate communications between the Parties on any trade matter covered by this Agreement, the Parties hereby establish the following contact points:

(a) for the Philippines, the Department of Trade and Industry, or its successor; and

(b) for Korea, the Ministry of Trade, Industry and Energy, or its successor.

2. Upon request of either Party, the contact point of the other Party shall indicate the office or official responsible for any matter relating to the implementation of this Agreement and provide the required support to facilitate communications with the requesting Party. Each Party shall promptly notify the other Party of any change in its contact point.

## **CHAPTER TWELVE FINAL PROVISIONS**

### **Article 12.1: Annexes, Appendices and Footnotes**

The Annexes, Appendices and footnotes to this Agreement shall form an integral part of this Agreement.

### **Article 12.2: Amendments**

The Parties may agree, in writing, to amend this Agreement. Any such amendments shall enter into force after the Parties exchange written notifications through diplomatic channels certifying that they have completed all necessary domestic legal procedures for the entry into force of the amendments, on such date as the Parties may agree. The amendments shall form an integral part of this Agreement.

### **Article 12.3: Amendments to the WTO Agreement**

If any provision of the WTO Agreement that the Parties have incorporated into this Agreement is amended, the Parties shall enter into consultations to consider amending the relevant provisions of this Agreement, as appropriate, in accordance with Article 12.2.

### **Article 12.4: Review of the Agreement**

Five years after the date of the entry into force of this Agreement, and at any time thereafter, this Agreement shall be subject to review, upon the request of a Party, with a view to furthering its objectives.

### **Article 12.5: Entry into Force**

This Agreement shall enter into force on the first day of the second month, or on such other date as the Parties may agree, following the date of the exchange of the written notifications through diplomatic channels, by which the Parties inform each other that all necessary domestic legal procedures for the entry into force of this Agreement have been completed.

**Article 12.6: Termination**

Either Party may terminate this Agreement by written notification through diplomatic channels to the other Party. Such termination shall take effect six months after the date of the notification.

**Article 12.7: Authentic Texts**

The English and Korean texts of this Agreement are equally authentic.

**IN WITNESS WHEREOF**, the undersigned, being duly authorized by their respective Governments, have signed this Agreement.

**DONE** in duplicate at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, (year), in the English and Korean languages.

**For the Government of the  
Republic of the Philippines:**

**For the Government of the  
Republic of Korea:**



**IMPLEMENTING ARRANGEMENT FOR  
ECONOMIC AND TECHNICAL COOPERATION  
PURSUANT TO CHAPTER SEVEN  
(ECONOMIC AND TECHNICAL COOPERATION) OF  
THE FREE TRADE AGREEMENT BETWEEN  
THE GOVERNMENT OF THE REPUBLIC OF  
THE PHILIPPINES  
AND  
THE GOVERNMENT OF THE REPUBLIC OF  
KOREA**

## **Introduction**

This Implementing Arrangement describes the economic and technical cooperation relating to Chapter Seven (Economic and Technical Cooperation) of the *Free Trade Agreement between the Government of the Republic of the Philippines and the Government of the Republic of Korea* (hereinafter referred to as the “Agreement”) without creating any additional legal rights and obligations to the Parties other than those specified in the Agreement. It includes information and project concepts regarding priority sectors which are agreed upon by the Government of the Republic of the Philippines and the Government of the Republic of Korea (hereinafter referred to as the “Parties”).

It outlines the priority projects to be implemented consisting of, but not limited to, Industrial Development, Innovation and Research and Development, Micro, Small and Medium Enterprises (MSMEs), Creative and Cultural Industries including Cooperation on Film, Intellectual Property, Standards, Technical Regulations and Conformity Assessment Procedures, Sanitary and Phytosanitary Measures, and Electronic Commerce in line with the priority areas identified in Chapter Seven, and provides the objectives and indicative activities. The contents and details of the specific projects to be carried out will be determined by the Committee on Economic and Technical Cooperation established under Article 7.5 of the Agreement (hereinafter referred to as the “Committee”). If deemed necessary, the Parties may agree to revise or add economic and technical cooperation projects and activities which are not set out in this Arrangement.

The Parties agree to carry out and endeavor to make available necessary financial and other resources for the implementation of the economic and technical cooperation activities under the Agreement, in accordance with their respective laws and regulations and subject to the approval of competent authorities of each Party.

The Parties agree to start consultations within six months after the date of entry into force of the Agreement to determine and consolidate projects, including its resource requirements and possible sources of funds. The Parties, in consultation with relevant stakeholders, agree to establish and operate regular channels of communications for purposes of new project development and project improvement.

## **Section A: Industrial Development**

### **Article 1: Health and Life Sciences-Related Manufacturing**

#### *Objective*

1. The Parties agree to cooperate, on the basis of mutual benefit, in the area of health and life sciences-related manufacturing including vaccine manufacturing, recognizing its important role in the social and economic development of the Parties.

#### *Indicative Activities*

2. The indicative activities are as follows:
- (a) exchange of information and experience through policy dialogues;
  - (b) promotion of trade and investments through trade and investment missions and business fora;
  - (c) pursuit of collaborative projects on technology and knowledge transfer;
  - (d) undertaking capacity building activities for human resources development and quality management; and
  - (e) exchange of experts and benchmarking assistance in terms of new technologies.

### **Article 2: Cooperation on Processing of Technology Metals**

#### *Objective*

1. The Parties agree to cooperate, on the basis of mutual benefit, in the area of processing of technology metals, recognizing its strategic role in supporting the manufacturing industry.

#### *Indicative Activities*

2. The indicative activities are as follows:
- (a) exchange of information and experience through policy dialogues;

- (b) promotion of trade and investments through trade and investment missions and business fora;
- (c) pursuit of collaborative projects on technology and knowledge transfer;
- (d) undertaking capacity building activities for human resources development and quality management; and
- (e) exchange of experts and benchmarking assistance in terms of new technologies.

### **Article 3: E-vehicle Industry**

#### *Objective*

1. The Parties agree to cooperate, on the basis of mutual benefit, in the area of e-vehicle industry, recognizing that it is an important factor to the social and economic development of the Parties.

#### *Indicative Activities*

2. The indicative activities involve undertaking collaborative projects to complement each other's automotive industry with the end view of promoting trade and investments and establishing a competitive e-vehicle industry in both Parties through the institutionalization of a platform for cooperation, which may include, among others, policy dialogues, trade and investment missions and business fora.

## **Section B: Innovation and Research and Development**

### **Article 4: Innovation Ecosystem**

#### *Objective*

1. The Parties agree to cooperate, on the basis of mutual benefit, in the areas of innovation and research and development, recognizing their important role in social and economic development.

#### *Indicative Activities*

2. The indicative activities are as follows:
- (a) development of an innovation ecosystem among priority industrial sectors such as electronics, auto, aerospace, chemicals, information and communication technology, and agribusiness through:
    - (i) promotion of the adoption of new technologies by industries and MSMEs which may relate to artificial intelligence, robotics, internet-of-things, smart manufacturing, data analytics, and business models in the above-stated priority sectors;
    - (ii) research and development (R&D) on industrial innovation, modernization and upgrading of sectors through the adoption of Industry 4.0 technologies; and
    - (iii) technical assistance to new and existing observatories or laboratories for MSMEs.
  - (b) development of a startup ecosystem through:
    - (i) technical assistance on policies and best practices on incubation, acceleration, and mentorship for startups;
    - (ii) technical assistance on upskilling and human capital development; and
    - (iii) exchange of experts and networks relative to startup development.

## **Article 5: Agriculture, Fishery and Forestry**

### *Objective*

1. The Parties agree to develop and implement cooperation initiatives, on areas of mutual interest, recognizing the high importance of agriculture, fishery and forestry.

### *Indicative Activities*

2. The indicative activities are as follows:

- (a) fostering of R&D in support of increasing the productivity and improving the quality of priority agricultural and fisheries products through:
  - (i) technical assistance and collaborative studies; and
  - (ii) exchange of experts and benchmarking assistance in terms of new technologies.
- (b) promotion of the conservation and propagation of forest tree species and urban green networks through:
  - (i) facilitation of relevant R&D activities for the preservation and management of forest tree species; and
  - (ii) facilitation of research in the development of urban forests to ease urban heat island effects.

## Section C: Micro, Small and Medium Enterprises

### Article 6: Green Growth Initiatives

#### *Objective*

1. The Parties agree to explore ways to promote closer cooperation among relevant government entities, industries, organizations, and research institutions, recognizing that economic development and environmental protection are key pillars of sustainable development.

#### *Indicative Activities*

2. The indicative activities are as follows:
- (a) promotion of low carbon emissions in industries and MSMEs through:
    - (i) development of a comprehensive framework for the promotion of resource-efficient, environment-friendly and climate-smart business practices among industries including MSMEs;
    - (ii) capacity building for the development of an industry-specific measurement, reporting, and verification (MRV) system on emissions, applied mitigation measures, and achievements; and
    - (iii) fostering partnership with large businesses in strengthening investments in climate technology, complying with international environment standards, and promoting low emission and resource-efficient practices within their MSME supply chains.
  - (b) pursuit of R&D on evaluating the effectiveness of re-using wastewater as an alternative source of fertilization and irrigation (fertigation) and its environmental impacts and assessing the environmental, economic, and social soundness of establishing waste-to-energy (WtE) technologies for household, municipal and agricultural waste, through:
    - (i) technical assistance and knowledge sharing and conduct of research study on the effects of re-using wastewater as source of fertigation; and

- (ii) conduct of relevant assessment and analyses on the soundness of establishing WtE technologies.



## **Section D: Creative and Cultural Industries including Cooperation on Film**

### **Article 7: Creative and Cultural Industries**

#### *Objective*

1. The Parties agree to cooperate, for purposes of mutual interest and benefit, in the areas of creative and cultural industries, recognizing their contribution to better understanding, promotion, and development of the Parties' respective services industries towards driving creativity, innovation, and entrepreneurship.

#### *Indicative Activities*

2. The indicative activities involve jointly undertaking activities on the development, promotion, and protection of the outputs of creative and cultural industries,<sup>1</sup> such as game development, advertising, animation, and design sector through:

- (a) capacity building on, among others, professional standards development, intellectual property protection;
- (b) benchmarking activities on national and international creative and cultural industries;
- (c) exchange of personnel including experts and information; and
- (d) promotion of business exchange.

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<sup>1</sup> Given the evolving nature of the concept of "creative industries" and that there is no single definition for these industries, the specific activities will be determined by the Committee. According to the resources from the *United Nations Educational, Scientific and Cultural Organization* (UNESCO) and the *United Nations Conference on Trade and Development* (UNCTAD), these could include knowledge-based economic activities which build on the interplay between human creativity and ideas and intellectual property, knowledge and technology, and industries which produce and distribute cultural goods or services.

## **Article 8: Cooperation on Film**

### *Objective*

1. The Parties agree to undertake cooperation on film for purposes of mutual benefits, recognizing its contribution to the enhancement of understanding between the Parties and the development of their film industries.

### *Indicative Activities*

2. The indicative activities are as follows:

- (a) cooperation in the improvement of the quality of content and professional work outputs of both Parties through:
  - (i) exchange of experts on film;
  - (ii) research and development; and
  - (iii) collaboration on activities related to production, distribution, and archiving.
- (b) improvement of mechanisms of support available in either country through:
  - (i) cooperation in holding and participating in film festivals and other related activities; and
  - (ii) information exchange and sharing of best practices.

## **Section E: Intellectual Property**

### **Article 9: Intellectual Property**

#### *Objective*

1. The Parties agree to further improve and develop their respective intellectual property systems, recognizing the important role of intellectual property rights in international trade.

#### *Indicative Activities*

2. The indicative activities are as follows:
- (a) exchange of information on the latest developments in the intellectual property systems;
  - (b) cooperation in order to promote public awareness of intellectual property rights;
  - (c) exchange of experience and know-how in the intellectual property training for human resources and MSMEs;
  - (d) exchange of information on enhancing the capacity of patent examiners in search and examination of new and emerging technologies; and
  - (e) exchange of information on capacitating MSMEs on intellectual property commercialization and valuation.

## **Section F: Standards, Technical Regulations and Conformity Assessment Procedures**

### **Article 10: Standards, Technical Regulations and Conformity Assessment Procedures**

#### *Objective*

1. The Parties agree to undertake cooperation initiatives in the areas of standards, technical regulations, and conformity assessment procedures (STRACAP) with a view to preventing, eliminating, or reducing unnecessary obstacles to trade between the Parties.

#### *Indicative Activities*

2. The indicative activities are as follows:
- (a) mutual cooperation and exchange of views and information on STRACAP in areas of mutual interest; and
  - (b) exchange of laws and regulations on standards and conformity assessment procedures, as mutually agreed by the Parties.

## **Section G: Sanitary and Phytosanitary Measures**

### **Article 11: Sanitary and Phytosanitary Measures**

#### *Objective*

1. The Parties, recognizing the importance of sanitary and phytosanitary (SPS) measures necessary to protect human, animal, or plant life or health, while minimizing their negative effects on trade in agricultural, fishery, animal, and food products, shall establish cooperation for mutual benefits.

#### *Indicative Activities*

2. The indicative activities involve the pursuit of cooperation projects and capacity building activities related to SPS measures through:

- (a) joint actions such as research, seminars, and workshops; and
- (b) exchange of information and experts related to the SPS measures.

## **Section H: Electronic Commerce**

### **Article 12: Electronic Commerce**

#### *Objective*

1. Recognizing the economic growth and opportunities provided by electronic commerce, the importance of frameworks that promote consumer confidence in electronic commerce, and the importance of facilitating its use and development, the Parties cooperate to develop electronic commerce for purposes of mutual benefits.

#### *Indicative Activities*

2. The indicative activities are as follows:
- (a) working together to assist small and medium enterprises overcome obstacles in the use of electronic commerce;
  - (b) identification of areas for targeted cooperation between the Parties which will help Parties implement or enhance their electronic commerce legal framework, such as research and training activities, capacity building, and the provision of technical assistance;
  - (c) sharing of information, experience, and best practices in addressing challenges relating to the development and use of electronic commerce;
  - (d) encouraging business sectors to develop methods or practices that enhance trust, accountability, and consumer confidence to foster the use of electronic commerce; and
  - (e) participation in regional and multilateral fora to promote development of electronic commerce.

**Article 13: Entry into Force and Duration**

1. This Arrangement shall enter into force on the same date as the entry into force of the Agreement.
2. Either Party may notify the other Party of its intention to terminate this Arrangement in writing through diplomatic channels. The termination will take effect six months after such notification.
3. The termination of this Arrangement shall not affect ongoing projects and activities, which have already commenced prior to the termination of this Arrangement.

**IN WITNESS WHEREOF**, the undersigned, being duly authorized thereto, have signed this Arrangement.

**DONE** in duplicate at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, (year), in the English and Korean languages.

**FOR THE GOVERNMENT OF  
THE REPUBLIC OF  
THE PHILIPPINES:**

**FOR THE GOVERNMENT OF  
THE REPUBLIC OF  
KOREA:**