

ANNEX 3A

PRODUCT-SPECIFIC RULES

Headnotes to the Annex

1. Pursuant to Article 3.2 (Originating Goods), this Annex sets out the conditions required for a good to be treated as an originating good.
2. For greater certainty, the origin criteria of “wholly obtained or produced in a Party” and “produced in a Party exclusively from originating materials from one or more of the Parties”, as provided in subparagraphs (a) and (b) of Article 3.2 (Originating Goods), apply to all tariff lines.
3. For the purposes of interpreting the Product-Specific Rules set out in this Annex:
 - (a) **Section** means a section of the Harmonized System;
 - (b) **Chapter** means the first two digits of the tariff classification number under the Harmonized System;
 - (c) **heading** means the first four digits of the tariff classification number under the Harmonized System; and
 - (d) **subheading** means the first six digits of the tariff classification number under the Harmonized System.
4. Where a good is subject to alternative Product-Specific Rules, the rule will be considered to be met if the good satisfies one of the alternative Product-Specific Rules.
5. A requirement of a change in tariff classification (hereinafter referred to as “CTC” in this Annex) applies only to non-originating materials.
6. Where the CTC rule expressly excludes a change from other tariff classifications, the exclusion applies only to non-originating materials.
7. For the purposes of this Annex:

- (a) **RVC40** means that the good must have a regional value content (hereinafter referred to as “RVC” in this Annex) of no less than 40 per cent as calculated under Article 3.5 (Calculation of Regional Value Content);
- (b) **CC** means that all non-originating materials used in the production of the good have undergone a CTC at the two-digit level of the Harmonized System;
- (c) **CTH** means that all non-originating materials used in the production of the good have undergone a CTC at the four-digit level of the Harmonized System;
- (d) **CTSH** means that all non-originating materials used in the production of the good have undergone a CTC at the six-digit level of the Harmonized System;
- (e) **WO** means wholly obtained or produced in a Party as provided in Article 3.3 (Goods Wholly Obtained or Produced). For greater certainty, where the rule for a good is WO, the good can still meet the requirements to be treated as an originating good by being produced in a Party exclusively from originating materials from one or more of the Parties in accordance with subparagraph (b) of Article 3.2 (Originating Goods); and
- (f) **CR** means the chemical reaction rule. Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in a Party. A “chemical reaction” is a process, including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. The following are not considered to be chemical reactions for the purposes of this definition:
 - (i) dissolving in water or other solvents;
 - (ii) the elimination of solvents including solvent water;
or
 - (iii) the addition or elimination of water of crystallisation.

8. Where a Product-Specific Rule provides a choice of rules from an RVC-based rule of origin, a CTC-based rule of origin, a specific

manufacturing or processing operation, or a combination of any of these, each Party shall permit the exporter of a good to decide which rule to use in determining whether the good qualifies as an originating good.

9. This Annex is based on the 2012 Edition of the Harmonized System, which entered into force on 1 January 2012 (hereinafter referred to as "HS 2012" in this Annex).

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|--------------------------------------|---------|------------|---|---------------------------|
| Chapter | Heading | Subheading | | |
| SECTION I | | | | |
| LIVE ANIMALS; ANIMAL PRODUCTS | | | | |
| 01 | | | CHAPTER 1: LIVE ANIMALS | WO |
| 02 | | | CHAPTER 2: MEAT AND EDIBLE MEAT OFFAL | CC except from Chapter 01 |
| 03 | | | CHAPTER 3: FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES | |
| | 03.01 | | Live fish | WO |
| | 03.02 | | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04 | CC |
| | 03.03 | | Fish, frozen, excluding fish fillets and other fish meat of heading 03.04 | CC |
| | 03.04 | | Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen | |
| | | | -- 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 carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>) | |
| | | 0304.31 | -- Tilapias (<i>Oreochromis spp.</i>) | CC |
| | | 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>) | CC |
| | | 0304.39 | -- Other | CC |
| | | | -- Fresh or chilled fillets of other fish | |
| | | 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>Huchohucho</i>) | CC or RVC40 |
| | | 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 or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|--|-----------------------|
| Chapter | Heading | Subheading | | |
| | | 0304.43 | -- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>) | CC or RVC40 |
| | | 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> | CC or RVC40 |
| | | 0304.45 | -- Swordfish (<i>Xiphias gladius</i>) | CC or RVC40 |
| | | 0304.46 | -- Toothfish (<i>Dissostichus spp.</i>) | CC or RVC40 |
| | | 0304.49 | -- Other | CTH |
| | | | - Other, fresh or chilled | |
| | | 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 carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>) | CC |
| | | 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> | CC |
| | | 0304.54 | -- Swordfish (<i>Xiphias gladius</i>) | CC |
| | | 0304.55 | -- Toothfish (<i>Dissostichus spp.</i>) | CC |
| | | 0304.59 | -- Other | CC |
| | | | - 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 carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>) | |
| | | 0304.61 | -- Tilapias (<i>Oreochromis spp.</i>) | CC |
| | | 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>) | CC |
| | | 0304.69 | -- Other | CC |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule | |
|-------------------|---------|------------|---|-----------------------|----|
| Chapter | Heading | Subheading | | | |
| | | | - 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> | | |
| | | 0304.71 | -- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) | CC RVC40 | or |
| | | 0304.72 | -- Haddock (<i>Melanogrammus aeglefinus</i>) | CC RVC40 | or |
| | | 0304.73 | -- Coalfish (<i>Pollachius virens</i>) | CC RVC40 | or |
| | | 0304.74 | -- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>) | CTH | |
| | | 0304.75 | -- Alaska Pollack (<i>Theragra chalcogramma</i>) | CC RVC40 | or |
| | | 0304.79 | -- Other | CC RVC40 | or |
| | | | - Frozen fillets of other fish | | |
| | | 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>Huchohucho</i>) | CC RVC40 | or |
| | | 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 RVC40 | or |
| | | 0304.83 | -- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>) | CC RVC40 | or |
| | | 0304.84 | -- Swordfish (<i>Xiphias gladius</i>) | CC RVC40 | or |
| | | 0304.85 | -- Toothfish (<i>Dissostichus spp.</i>) | CC RVC40 | or |
| | | 0304.86 | -- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) | CC RVC40 | or |
| | | 0304.87 | -- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>) | CC RVC40 | or |
| | | 0304.89 | -- Other | CC RVC40 | or |
| | | | - Other, frozen | | |
| | | 0304.91 | -- Swordfish (<i>Xiphias gladius</i>) | CC | |

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|-------------------|---------|------------|---|-----------------------|
| Chapter | Heading | Subheading | | |
| | | 0304.92 | -- Toothfish (<i>Dissostichus spp.</i>) | CC |
| | | 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 carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>) | CC |
| | | 0304.94 | -- Alaska Pollack (<i>Theragra chalcogramma</i>) | CC |
| | | 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>) | CC |
| | | 0304.99 | -- Other | CC |
| | 03.05 | | 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 | |
| | | 0305.10 | - Flours, meals and pellets of fish, fit for human consumption | CTH |
| | | 0305.20 | - Livers and roes of fish, dried, smoked, salted or in brine | CC or RVC40 |
| | | | - Fish fillets, dried, salted or in brine, but not smoked | |
| | | 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 carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>) | CC |
| | | 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> | CC or RVC40 |
| | | 0305.39 | -- Other | CC |
| | | | - Smoked fish, including fillets, other than edible fish offal | |
| | | 0305.41 | -- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , | CC or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|---|-----------------------|
| Chapter | Heading | Subheading | | |
| | | | <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Huchohucho</i>) | |
| | | 0305.42 | -- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) | CC or RVC40 |
| | | 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 or RVC40 |
| | | 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 carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>) | CC |
| | | 0305.49 | -- Other | CC |
| | | | - Dried fish, other than edible fish offal, whether or not salted but not smoked | |
| | | 0305.51 | -- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) | CC or RVC40 |
| | | 0305.59 | -- Other | CC |
| | | | - Fish, salted but not dried or smoked and fish in brine, other than edible fish offal | |
| | | 0305.61 | -- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) | CTH |
| | | 0305.62 | -- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) | CC or RVC40 |
| | | 0305.63 | -- Anchovies (<i>Engraulis spp.</i>) | CTH |
| | | 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 carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>) | CC |
| | | 0305.69 | -- Other | CC |
| | | | - Fish fins, heads, tails, maws and other edible fish offal | |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|--|-----------------------|
| Chapter | Heading | Subheading | | |
| | | 0305.71 | -- Shark fins | CC or RVC40 |
| | | 0305.72 | -- Fish heads, tails and maws | CC or RVC40 |
| | | 0305.79 | -- Other | CC or RVC40 |
| | 03.06 | | 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, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption | CC |
| | 03.07 | | 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 | CC |
| | 03.08 | | 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 | CC |
| 04 | | | CHAPTER 4: DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED | |
| | 04.01 | | Milk and cream, not concentrated nor containing added sugar or other sweetening matter | CC or RVC40 |
| | 04.02 | | Milk and cream, concentrated or containing added sugar or other sweetening matter | CC or RVC40 |
| | 04.03 | | 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 | CC or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|---|-----------------------|
| Chapter | Heading | Subheading | | |
| | 04.04 | | 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 | CC or RVC40 |
| | 04.05 | | Butter and other fats and oils derived from milk; dairy spreads | CC or RVC40 |
| | 04.06 | | Cheese and curd | |
| | | 0406.10 | - Fresh (unripened or uncured) cheese, including whey cheese, and curd | CC or RVC40 |
| | | 0406.20 | - Grated or powdered cheese, of all kinds | CTSH or RVC40 |
| | | 0406.30 | - Processed cheese, not grated or powdered | CC or RVC40 |
| | | 0406.40 | - Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i> | CC or RVC40 |
| | | 0406.90 | - Other cheese | CC or RVC40 |
| | 04.07 | | Birds' eggs, in shell, fresh, preserved or cooked | |
| | | | - Fertilised eggs for incubation | |
| | | 0407.11 | -- Of fowls of the species <i>Gallus domesticus</i> | WO |
| | | 0407.19 | -- Other | WO |
| | | | - Other fresh eggs | |
| | | 0407.21 | -- Of fowls of the species <i>Gallus domesticus</i> | WO |
| | | 0407.29 | -- Other | WO |
| | | 0407.90 | - Others | CC |
| | 04.08 | | 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 | CC |
| | 04.09 | 0409.00 | Natural honey | CC |
| | 04.10 | 0410.00 | Edible products of animal origin, not elsewhere specified or included | CC |
| 05 | | | CHAPTER 5: PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED | |
| | 05.01 | 0501.00 | Human hair, unworked, whether or not washed or scoured; waste of human hair | CC |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|---------------------------|---------|------------|---|---------------------------|
| Chapter | Heading | Subheading | | |
| | 05.02 | | Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair | CC |
| | 05.04 | 0504.00 | Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked | CC except from Chapter 01 |
| | 05.05 | | Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers | CC |
| | 05.06 | | Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products | CC |
| | 05.07 | | Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products | CC |
| | 05.08 | 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 | CC |
| | 05.10 | 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 | CC |
| | 05.11 | | Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption | CC |
| SECTION II | | | | |
| VEGETABLE PRODUCTS | | | | |
| 06 | | | CHAPTER 6: LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE | CC or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|---|-----------------------|
| Chapter | Heading | Subheading | | |
| 07 | | | CHAPTER 7: EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS | |
| | 07.01 | | Potatoes, fresh or chilled | WO |
| | 07.02 | 0702.00 | Tomatoes, fresh or chilled | WO |
| | 07.03 | | Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled | WO |
| | 07.04 | | Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled | WO |
| | 07.05 | | Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled | WO |
| | 07.06 | | Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled | WO |
| | 07.07 | 0707.00 | Cucumbers and gherkins, fresh or chilled | WO |
| | 07.08 | | Leguminous vegetables, shelled or unshelled, fresh or chilled | WO |
| | 07.09 | | Other vegetables, fresh or chilled | WO |
| | 07.10 | | Vegetables (uncooked or cooked by steaming or boiling in water), frozen | CC |
| | 07.11 | | Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption | CC |
| | 07.12 | | Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared | CC |
| | 07.13 | | Dried leguminous vegetables, shelled, whether or not skinned or split | CC |
| | 07.14 | | Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith | CC |
| 08 | | | CHAPTER 8: EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS | |
| | 08.01 | | Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled | |
| | | | - Coconuts | |
| | | 0801.11 | -- Desiccated | CC |
| | | 0801.12 | -- In the inner shell (endocarp) | CC |
| | | 0801.19 | -- Other | CC |
| | | | - Brazil nuts | |
| | | 0801.21 | -- In shell | CC |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|--|-----------------------|
| Chapter | Heading | Subheading | | |
| | | 0801.22 | -- Shelled | CC |
| | | | - Cashew nuts | |
| | | 0801.31 | -- In shell | CC |
| | | 0801.32 | -- Shelled | CC or RVC40 |
| | 08.02 | | Other nuts, fresh or dried, whether or not shelled or peeled | |
| | | | - Almonds | |
| | | 0802.11 | -- In shell | CC |
| | | 0802.12 | -- Shelled | CC or RVC40 |
| | | | - Hazelnuts or filberts (<i>Corylus spp.</i>) | |
| | | 0802.21 | -- In shell | CC |
| | | 0802.22 | -- Shelled | CC or RVC40 |
| | | | - Walnuts | |
| | | 0802.31 | -- In shell | CC |
| | | 0802.32 | -- Shelled | CC or RVC40 |
| | | | - Chestnuts (<i>Castanea spp.</i>) | |
| | | 0802.41 | -- In shell | CC |
| | | 0802.42 | -- Shelled | CC or RVC40 |
| | | | - Pistachios | |
| | | 0802.51 | -- In shell | CC |
| | | 0802.52 | -- Shelled | CC or RVC40 |
| | | | - Macadamia nuts | |
| | | 0802.61 | -- In shell | CC |
| | | 0802.62 | -- Shelled | CC or RVC40 |
| | | 0802.70 | - Kola nuts (<i>Cola spp.</i>) | CC |
| | | 0802.80 | - Areca nuts | CC |
| | | 0802.90 | - Other | CC |
| | 08.03 | | Bananas, including plantains, fresh or dried | CC |
| | 08.04 | | Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried | CC |
| | 08.05 | | Citrus fruit, fresh or dried | CC |
| | 08.06 | | Grapes, fresh or dried | CC |
| | 08.07 | | Melons (including watermelons) and pawpaws (papayas), fresh | CC |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|--|-----------------------|
| Chapter | Heading | Subheading | | |
| | 08.08 | | Apples, pears and quinces, fresh | CC |
| | 08.09 | | Apricots, cherries, peaches (including nectarines), plums and sloes, fresh | CC |
| | 08.10 | | Other fruit, fresh | CC |
| | 08.11 | | Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter | CC |
| | 08.12 | | Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption | CC |
| | 08.13 | | Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter | |
| | | 0813.10 | - Apricots | CC |
| | | 0813.20 | - Prunes | CC |
| | | 0813.30 | - Apples | CC |
| | | 0813.40 | - Other fruit | CC |
| | | 0813.50 | - Mixtures of nuts or dried fruits of this Chapter | CC or RVC40 |
| | 08.14 | 0814.00 | Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions | CC or RVC40 |
| 09 | | | CHAPTER 9: COFFEE, TEA, MATÉ AND SPICES | |
| | 09.01 | | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion | |
| | | | - Coffee, not roasted | |
| | | 0901.11 | -- Not decaffeinated | CC |
| | | 0901.12 | -- Decaffeinated | RVC40 |
| | | | - Coffee, roasted | |
| | | 0901.21 | -- Not decaffeinated | RVC40 |
| | | 0901.22 | -- Decaffeinated | RVC40 |
| | | 0901.90 | - Other | RVC40 |
| | 09.02 | | Tea, whether or not flavoured | |
| | | 0902.10 | - Green tea (not fermented) in immediate packings of a content not exceeding 3 kg | WO |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|--|-----------------------|
| Chapter | Heading | Subheading | | |
| | | 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 | CC or RVC40 |
| | | 0902.40 | - Other black tea (fermented) and other partly fermented tea | CC |
| | 09.03 | 0903.00 | Maté | CC |
| | 09.04 | | Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> | |
| | | | - Pepper | |
| | | 0904.11 | -- Neither crushed nor ground | WO |
| | | 0904.12 | -- Crushed or ground | CC |
| | | | - Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> | |
| | | 0904.21 | -- Dried, neither crushed nor ground | WO |
| | | 0904.22 | -- Crushed or ground | WO |
| | 09.05 | | Vanilla | |
| | | 0905.10 | - Neither crushed nor ground | WO |
| | | 0905.20 | - Crushed or ground | CC |
| | 09.06 | | Cinnamon and cinnamon-tree flowers | |
| | | | - Neither crushed nor ground | |
| | | 0906.11 | -- Cinnamon (<i>Cinnamomum zeylanicum</i> Blume) | WO |
| | | 0906.19 | -- Other | WO |
| | | 0906.20 | - Crushed or ground | CC |
| | 09.07 | | Cloves (whole fruit, cloves and stems) | |
| | | 0907.10 | - Neither crushed nor ground | WO |
| | | 0907.20 | - Crushed or ground | CC |
| | 09.08 | | Nutmeg, mace and cardamoms | |
| | | | - Nutmeg | |
| | | 0908.11 | -- Neither crushed nor ground | WO |
| | | 0908.12 | -- Crushed or ground | CC |
| | | | - Mace | |
| | | 0908.21 | -- Neither crushed nor ground | WO |
| | | 0908.22 | -- Crushed or ground | CC |
| | | | - Cardamoms | |
| | | 0908.31 | -- Neither crushed nor ground | WO |
| | | 0908.32 | -- Crushed or ground | CC |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|---|---------------------------|
| Chapter | Heading | Subheading | | |
| | 09.09 | | Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries | |
| | | | - Seeds of coriander | |
| | | 0909.21 | -- Neither crushed nor ground | WO |
| | | 0909.22 | -- Crushed or ground | CC |
| | | | - Seeds of cumin | |
| | | 0909.31 | -- Neither crushed nor ground | WO |
| | | 0909.32 | -- Crushed or ground | CC |
| | | | - Seeds of anise, badian, caraway or fennel; juniper berries | |
| | | 0909.61 | -- Neither crushed nor ground | WO |
| | | 0909.62 | -- Crushed or ground | CC |
| | 09.10 | | Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices | |
| | | | - Ginger | |
| | | 0910.11 | -- Neither crushed nor ground | WO |
| | | 0910.12 | -- Crushed or ground | CC |
| | | 0910.20 | - Saffron | CC |
| | | 0910.30 | - Turmeric (curcuma) | CC |
| | | | - Other spices | |
| | | 0910.91 | -- Mixtures referred to in Note 1(b) to this Chapter | CC or RVC40 |
| | | 0910.99 | -- Other | CC or RVC40 |
| 10 | | | CHAPTER 10: CEREALS | WO |
| 11 | | | CHAPTER 11: PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN | |
| | 11.01 | 1101.00 | Wheat or meslin flour | CC |
| | 11.02 | | Cereal flours other than of wheat or meslin | CC except from Chapter 10 |
| | 11.03 | | Cereal groats, meal and pellets | |
| | | | - Groats and meal | |
| | | 1103.11 | -- Of wheat | CC |
| | | 1103.13 | -- Of maize (corn) | CC except from Chapter 10 |
| | | 1103.19 | -- Of other cereals | CC except from Chapter 10 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|--|---------------------------|
| Chapter | Heading | Subheading | | |
| | | 1103.20 | - Pellets | CC except from Chapter 10 |
| | 11.04 | | Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground | |
| | | | - Rolled or flaked grains | |
| | | 1104.12 | -- Of oats | CC |
| | | 1104.19 | -- Of other cereals | CC except from Chapter 10 |
| | | | - Other worked grains (for example, hulled, pearled, sliced or kibbled) | |
| | | 1104.22 | -- Of oats | CC |
| | | 1104.23 | -- Of maize (corn) | CC except from Chapter 10 |
| | | 1104.29 | -- Of other cereals | CC except from Chapter 10 |
| | | 1104.30 | - Germ of cereals, whole, rolled, flaked or ground | CC except from Chapter 10 |
| | 11.05 | | Flour, meal, powder, flakes, granules and pellets of potatoes | CC |
| | 11.06 | | Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8 | CC |
| | 11.07 | | Malt, whether or not roasted | CC except from Chapter 10 |
| | 11.08 | | Starches; inulin | CC |
| | 11.09 | 1109.00 | Wheat gluten, whether or not dried | CC |
| 12 | | | CHAPTER 12: OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER | |
| | 12.01 | | Soya beans, whether or not broken | WO |
| | 12.02 | | Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken | |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|---|-----------------------|
| Chapter | Heading | Subheading | | |
| | | 1202.30 | - Seed | WO |
| | | | - Other | |
| | | 1202.41 | -- In shell | WO |
| | | 1202.42 | -- Shelled, whether or not broken | CC |
| | 12.03 | 1203.00 | Copra | WO |
| | 12.04 | 1204.00 | Linseed, whether or not broken | CC |
| | 12.05 | | Rape or colza seeds, whether or not broken | WO |
| | 12.06 | 1206.00 | Sunflower seeds, whether or not broken | CC |
| | 12.07 | | Other oil seeds and oleaginous fruits, whether or not broken | WO |
| | 12.08 | | Flours and meals of oil seeds or oleaginous fruits, other than those of mustard | CTH |
| | 12.09 | | Seeds, fruit and spores, of a kind used for sowing | CC |
| | 12.10 | | Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin | CC |
| | 12.11 | | Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered | |
| | | 1211.20 | - Ginseng roots | WO |
| | | 1211.30 | - Coca leaf | WO |
| | | 1211.40 | - Poppy straw | WO |
| | | 1211.90 | - Other | CC |
| | 12.12 | | Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included | CC |
| | 12.13 | 1213.00 | Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets | CC |
| | 12.14 | | Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets | CC |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|---|---------|------------|---|-----------------------------------|
| Chapter | Heading | Subheading | | |
| 13 | | | CHAPTER 13: LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS | |
| | 13.01 | | Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams) | CC |
| | 13.02 | | Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products | |
| | | | - Vegetable saps and extracts | |
| | | 1302.11 | -- Opium | CC |
| | | 1302.12 | -- Of liquorice | CC |
| | | 1302.13 | -- Of hops | CC |
| | | 1302.19 | -- Other | CC except from subheading 1211.20 |
| | | 1302.20 | - Pectic substances, pectinates and pectates | CC |
| | | | - Mucilages and thickeners, whether or not modified, derived from vegetable products | |
| | | 1302.31 | -- Agar-agar | CC |
| | | 1302.32 | -- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seed | CC |
| | | 1302.39 | -- Other | CC |
| 14 | | | CHAPTER 14: VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED | CC |
| SECTION III | | | | |
| ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES | | | | |
| 15 | | | CHAPTER 15: ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES | |
| | 15.01 | | Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03 | CC |
| | 15.02 | | Fats of bovine animals, sheep or goats, other than those of heading 15.03 | CC |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|---|-----------------------|
| Chapter | Heading | Subheading | | |
| | 15.03 | 1503.00 | Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared | CC |
| | 15.04 | | Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified | CC |
| | 15.05 | 1505.00 | Wool grease and fatty substances derived therefrom (including lanolin) | CC |
| | 15.06 | 1506.00 | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified | CC |
| | 15.07 | | Soya-bean oil and its fractions, whether or not refined, but not chemically modified | |
| | | 1507.10 | - Crude oil, whether or not degummed | CC |
| | | 1507.90 | - Other | CC or RVC40 |
| | 15.08 | | Ground-nut oil and its fractions, whether or not refined, but not chemically modified | CC |
| | 15.09 | | Olive oil and its fractions, whether or not refined, but not chemically modified | CC |
| | 15.10 | 1510.00 | Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09 | CC |
| | 15.11 | | Palm oil and its fractions, whether or not refined, but not chemically modified | |
| | | 1511.10 | - Crude oil | WO |
| | | 1511.90 | - Other | CC |
| | 15.12 | | Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified | CC |
| | 15.13 | | Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified | |
| | | | - Coconut (copra) oil and its fractions | |
| | | 1513.11 | -- Crude oil | CC |
| | | 1513.19 | -- Other | CC |
| | | | - Palm kernel or babassu oil and fractions thereof | |
| | | 1513.21 | -- Crude oil | WO |
| | | 1513.29 | -- Other | WO |

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|--|---------|------------|---|-----------------------|
| Chapter | Heading | Subheading | | |
| | 15.14 | | Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified | CC |
| | 15.15 | | Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified | CC |
| | 15.16 | | 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 | CC |
| | 15.17 | | Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16 | CC or RVC40 |
| | 15.18 | 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 | CC or RVC40 |
| | 15.20 | 1520.00 | Glycerol, crude; glycerol waters and glycerol lyes | CC or RVC40 |
| | 15.21 | | Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured | CC |
| | 15.22 | 1522.00 | Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes | CC |
| SECTION IV | | | | |
| PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES | | | | |
| 16 | | | CHAPTER 16: PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES | |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|--|-----------------------|
| Chapter | Heading | Subheading | | |
| | 16.01 | 1601.00 | Sausages and similar products, of meat, meat offal or blood; food preparations based on these products | CC |
| | 16.02 | | Other prepared or preserved meat, meat offal or blood | |
| | | 1602.10 | - Homogenised preparations | CC |
| | | 1602.20 | - Of liver of any animal | CC |
| | | | - Of poultry of heading 01.05 | |
| | | 1602.31 | -- Of turkeys | CC or RVC40 |
| | | 1602.32 | -- Of fowls of the species <i>Gallus domesticus</i> | CC |
| | | 1602.39 | -- Other | CC |
| | | | - Of swine | |
| | | 1602.41 | -- Hams and cuts thereof | CC |
| | | 1602.42 | -- Shoulders and cuts thereof | CC |
| | | 1602.49 | -- Other, including mixtures | CC |
| | | 1602.50 | - Of bovine animals | CC |
| | | 1602.90 | - Other, including preparations of blood of any animal | CC |
| | 16.03 | 1603.00 | Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates | CC or RVC40 |
| | 16.04 | | Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs | |
| | | | - Fish, whole or in pieces, but not minced | |
| | | 1604.11 | -- Salmon | CC |
| | | 1604.12 | -- Herrings | CC |
| | | 1604.13 | -- Sardines, sardinella and brisling or sprats | CC |
| | | 1604.14 | -- Tunas, skipjack and bonito (<i>Sarda spp.</i>) | CC |
| | | 1604.15 | -- Mackerel | CC |
| | | 1604.16 | -- Anchovies | CC |
| | | 1604.17 | -- Eels | CC |
| | | 1604.19 | -- Other | CC or RVC40 |
| | | 1604.20 | - Other prepared or preserved fish | CC or RVC40 |
| | | | - Caviar and caviar substitutes | |
| | | 1604.31 | -- Caviar | CC |
| | | 1604.32 | -- Caviar substitutes | CC |
| | 16.05 | | Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved | CC |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|---|-----------------------------------|
| Chapter | Heading | Subheading | | |
| 17 | | | CHAPTER 17: SUGARS AND SUGAR CONFECTIONERY | |
| | 17.01 | | Cane or beet sugar and chemically pure sucrose, in solid form | |
| | | | - Raw sugar not containing added flavouring or colouring matter | |
| | | 1701.12 | -- Beet sugar | CC except from subheading 1212.91 |
| | | 1701.13 | -- Cane sugar specified in Subheading Note 2 to this Chapter | WO |
| | | 1701.14 | -- Other cane sugar | WO |
| | | | - Other | |
| | | 1701.91 | -- Containing added flavouring or colouring matter | CC or RVC40 |
| | | 1701.99 | -- Other | CC or RVC40 |
| | 17.02 | | 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 | CC |
| | 17.03 | | Molasses resulting from the extraction or refining of sugar | CC |
| | 17.04 | | Sugar confectionery (including white chocolate), not containing cocoa | CTH |
| 18 | | | CHAPTER 18: COCOA AND COCOA PREPARATIONS | |
| | 18.01 | 1801.00 | Cocoa beans, whole or broken, raw or roasted | CC |
| | 18.02 | 1802.00 | Cocoa shells, husks, skins and other cocoa waste | CC |
| | 18.03 | | Cocoa paste, whether or not defatted | CTH or RVC40 |
| | 18.04 | 1804.00 | Cocoa butter, fat and oil | CTH or RVC40 |
| | 18.05 | 1805.00 | Cocoa powder, not containing added sugar or other sweetening matter | CTH or RVC40 |
| | 18.06 | | Chocolate and other food preparations containing cocoa | CTH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|--|-----------------------|
| Chapter | Heading | Subheading | | |
| 19 | | | CHAPTER 19: PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS | |
| | 19.01 | | Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted 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 | CC |
| | 19.02 | | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared | CC |
| | 19.03 | 1903.00 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms | CC |
| | 19.04 | | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included | CC |
| | 19.05 | | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products | CTH or RVC40 |
| 20 | | | CHAPTER 20: PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS | |
| | 20.01 | | Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid | CC |
| | 20.02 | | Tomatoes prepared or preserved otherwise than by vinegar or acetic acid | CC |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|--|-----------------------|
| Chapter | Heading | Subheading | | |
| | 20.03 | | Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid | CC |
| | 20.04 | | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06 | CC |
| | 20.05 | | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06 | CC |
| | 20.06 | 2006.00 | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised) | CC |
| | 20.07 | | Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter | CC |
| | 20.08 | | Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included | |
| | | | - Nuts, ground-nuts and other seeds, whether or not mixed together | |
| | | 2008.11 | -- Ground-nuts | CC |
| | | 2008.19 | -- Other, including mixtures | CC |
| | | 2008.20 | - Pineapples | CC |
| | | 2008.30 | - Citrus fruit | CC |
| | | 2008.40 | - Pears | CC |
| | | 2008.50 | - Apricots | CC |
| | | 2008.60 | - Cherries | CC |
| | | 2008.70 | - Peaches, including nectarines | CC |
| | | 2008.80 | - Strawberries | CC |
| | | | - Other, including mixtures other than those of subheading 2008.19 | |
| | | 2008.91 | -- Palm hearts | CC |
| | | 2008.93 | -- Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) | CC |
| | | 2008.97 | -- Mixtures | CC or RVC40 |
| | | 2008.99 | -- Other | CC |
| | 20.09 | | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not | |

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| Chapter | Heading | Subheading | | |
| | | | containing added sugar or other sweetening matter | |
| | | | - Orange juice | |
| | | 2009.11 | -- Frozen | CC |
| | | 2009.12 | -- Not frozen, of a Brix value not exceeding 20 | CC |
| | | 2009.19 | -- Other | CC or RVC40 |
| | | | - Grapefruit (including pomelo) juice | |
| | | 2009.21 | -- Of a Brix value not exceeding 20 | CC |
| | | 2009.29 | -- Other | CC or RVC40 |
| | | | - Juice of any other single citrus fruit | |
| | | 2009.31 | -- Of a Brix value not exceeding 20 | CC or RVC40 |
| | | 2009.39 | -- Other | CC |
| | | | - Pineapple juice | |
| | | 2009.41 | -- Of a Brix value not exceeding 20 | CC or RVC40 |
| | | 2009.49 | -- Other | CC or RVC40 |
| | | 2009.50 | - Tomato juice | CC or RVC40 |
| | | | - Grape juice (including grape must) | |
| | | 2009.61 | -- Of a Brix value not exceeding 30 | CC or RVC40 |
| | | 2009.69 | -- Other | CC or RVC40 |
| | | | - Apple juice | |
| | | 2009.71 | -- Of a Brix value not exceeding 20 | CC or RVC40 |
| | | 2009.79 | -- Other | CC or RVC40 |
| | | | - Juice of any other single fruit or vegetable | |
| | | 2009.81 | -- Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice | CC or RVC40 |
| | | 2009.89 | -- Other | CC or RVC40 |
| | | 2009.90 | - Mixtures of juices | CC or RVC40 |
| 21 | | | CHAPTER 21: MISCELLANEOUS EDIBLE PREPARATIONS | |

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| Chapter | Heading | Subheading | | |
| | 21.01 | | Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | CC or RVC40 |
| | 21.02 | | Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders | CC or RVC40 |
| | 21.03 | | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard | CC or RVC40 |
| | 21.04 | | Soups and broths and preparations therefor; homogenised composite food preparations | CC or RVC40 |
| | 21.05 | 2105.00 | Ice cream and other edible ice, whether or not containing cocoa | CC or RVC40 |
| | 21.06 | | Food preparations not elsewhere specified or included | |
| | | 2106.10 | - Protein concentrates and textured protein substances | CC or RVC40 |
| | | 2106.90 | - Other | CTH or RVC40 |
| 22 | | | CHAPTER 22: BEVERAGES, SPIRITS AND VINEGAR | |
| | 22.01 | | Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow | CC |
| | 22.02 | | 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 | CC |
| | 22.03 | 2203.00 | Beer made from malt | CC |
| | 22.04 | | Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09 | |
| | | 2204.10 | - Sparkling wine | CTSH |
| | | | - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol | |
| | | 2204.21 | -- In containers holding 2 l or less | CTSH except from |

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| Chapter | Heading | Subheading | | |
| | | | | subheading 2204.29 |
| | | 2204.29 | -- Other | CTSH except from subheading 2204.21 |
| | | 2204.30 | - Other grape must | CC |
| | 22.05 | | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances | CTH |
| | 22.06 | 2206.00 | Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included | CTH |
| | 22.07 | | Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher; ethyl alcohol and other spirits, denatured, of any strength | CC |
| | 22.08 | | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages | CTH or RVC40 |
| | 22.09 | 2209.00 | Vinegar and substitutes for vinegar obtained from acetic acid | CTH |
| 23 | | | CHAPTER 23: RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER | |
| | 23.01 | | Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves | CC |
| | 23.02 | | Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants | CC |
| | 23.03 | | Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets | CC |
| | 23.04 | 2304.00 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil | CC |

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| Chapter | Heading | Subheading | | |
| | 23.05 | 2305.00 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil | CC |
| | 23.06 | | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05 | CTH |
| | 23.07 | 2307.00 | Wine lees; argol | CC |
| | 23.08 | 2308.00 | Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included | CTH |
| | 23.09 | | Preparations of a kind used in animal feeding | CTH or RVC40 |
| 24 | | | CHAPTER 24: TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES | |
| | 24.01 | | Unmanufactured tobacco; tobacco refuse | CC |
| | 24.02 | | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes | CTH |
| | 24.03 | | Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences | CTH |
| SECTION V MINERAL PRODUCTS | | | | |
| 25 | | | CHAPTER 25: SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT | |
| | 25.01 | 2501.00 | Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water | CC |
| | 25.02 | 2502.00 | Unroasted iron pyrites | CC |
| | 25.03 | 2503.00 | Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur | CTH or RVC40 |
| | 25.04 | | Natural graphite | CC |
| | 25.05 | | Natural sands of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26 | CTH |
| | 25.06 | | Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely | CC |

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| Chapter | Heading | Subheading | | |
| | | | cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | |
| | 25.07 | 2507.00 | Kaolin and other kaolinic clays, whether or not calcined | CTH |
| | 25.08 | | Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths | CTH |
| | 25.09 | 2509.00 | Chalk | CTH |
| | 25.10 | | Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk | CTH |
| | 25.11 | | Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16 | CTH |
| | 25.12 | 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 | CTH |
| | 25.13 | | Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated | CTH |
| | 25.14 | 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 | CTH |
| | 25.15 | | Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | CTH |
| | 25.16 | | Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | CTH |
| | 25.17 | | Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or | CTH |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
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| Chapter | Heading | Subheading | | |
| | | | not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated | |
| | 25.18 | | Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix | CTH |
| | 25.19 | | Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure | CTH |
| | 25.20 | | Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders | CTH |
| | 25.21 | 2521.00 | Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement | CTH |
| | 25.22 | | Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25 | CTH |
| | 25.23 | | Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers | CTH |
| | 25.24 | | Asbestos | CTH |
| | 25.25 | | Mica, including splittings; mica waste | CTH |
| | 25.26 | | Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc | CTH |
| | 25.28 | 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 H ₃ BO ₃ calculated on the dry weight | CTH |
| | 25.29 | | Feldspar; leucite, nepheline and nepheline syenite; fluorspar | CTH |

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| Chapter | Heading | Subheading | | |
| | 25.30 | | Mineral substances not elsewhere specified or included | CTH |
| 26 | | | CHAPTER 26: ORES, SLAG AND ASH | CTH |
| 27 | | | CHAPTER 27: MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES | |
| | 27.01 | | Coal; briquettes, ovoids and similar solid fuels manufactured from coal | CTH |
| | 27.02 | | Lignite, whether or not agglomerated, excluding jet | CTH |
| | 27.03 | 2703.00 | Peat (including peat litter), whether or not agglomerated | CTH |
| | 27.04 | 2704.00 | Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon | CTH |
| | 27.05 | 2705.00 | Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons | CTH |
| | 27.06 | 2706.00 | Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars | CTH |
| | 27.07 | | Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents | CTH or RVC40 |
| | 27.08 | | Pitch and pitch coke, obtained from coal tar or from other mineral tars | CTH |
| | 27.09 | 2709.00 | Petroleum oils and oils obtained from bituminous minerals, crude | CTH |
| | 27.10 | | Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils | |
| | | | - 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 | |

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| Chapter | Heading | Subheading | | |
| | | | bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils | |
| | | 2710.12 | -- Light oils and preparations | CTH or RVC40 |
| | | 2710.19 | -- Other | CTH or RVC40 |
| | | 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 | CTH or RVC40 |
| | | | - Waste oils | |
| | | 2710.91 | -- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) | WO |
| | | 2710.99 | -- Other | WO |
| | 27.11 | | Petroleum gases and other gaseous hydrocarbons | CTH |
| | 27.12 | | 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 | CTH or RVC40 |
| | 27.13 | | Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals | CTH |
| | 27.14 | | Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks | CTH |
| | 27.15 | 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) | CTH |
| | 27.16 | 2716.00 | Electrical energy (optional heading) | CTH |
| SECTION VI | | | | |
| PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES | | | | |
| 28 | | | CHAPTER 28: INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS | |

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| Chapter | Heading | Subheading | | |
| | | | OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES | |
| | 28.01 | | Fluorine, chlorine, bromine and iodine | |
| | | 2801.10 | - Chlorine | CTH or RVC40 |
| | | 2801.20 | - Iodine | CTSH or RVC40 |
| | | 2801.30 | - Fluorine; bromine | CTSH or RVC40 |
| | 28.02 | 2802.00 | Sulphur, sublimed or precipitated; colloidal sulphur | CTH or RVC40 |
| | 28.03 | 2803.00 | Carbon (carbon blacks and other forms of carbon not elsewhere specified or included) | CTH or RVC40 |
| | 28.04 | | Hydrogen, rare gases and other non-metals | CTH or RVC40 |
| | 28.05 | | Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury | CTH or RVC40 |
| | 28.06 | | Hydrogen chloride (hydrochloric acid); chlorosulphuric acid | |
| | | 2806.10 | - Hydrogen chloride (hydrochloric acid) | CTH or RVC40 |
| | | 2806.20 | - Chlorosulphuric acid | CTSH or RVC40 |
| | 28.07 | 2807.00 | Sulphuric acid; oleum | CTH or RVC40 |
| | 28.08 | 2808.00 | Nitric acid; sulphonitric acids | CTH or RVC40 |
| | 28.09 | | Diphosphorus pentoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined | CTH or RVC40 |
| | 28.10 | 2810.00 | Oxides of boron; boric acids | CTH or RVC40 |
| | 28.11 | | Other inorganic acids and other inorganic oxygen compounds of non-metals | CTSH or RVC40 |
| | 28.12 | | Halides and halide oxides of non-metals | CTH or RVC40 |
| | 28.13 | | Sulphides of non-metals; commercial phosphorus trisulphide | CTH or RVC40 |
| | 28.14 | | Ammonia, anhydrous or in aqueous solution | CTH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|--|---|
| Chapter | Heading | Subheading | | |
| | 28.15 | | Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium | |
| | | | - Sodium hydroxide (caustic soda) | |
| | | 2815.11 | -- Solid | CTSH except from subheading 2815.12, or RVC40 |
| | | 2815.12 | -- In aqueous solution (soda lye or liquid soda) | CTSH except from subheading 2815.11, or RVC40 |
| | | 2815.20 | - Potassium hydroxide (caustic potash) | CTSH or RVC40 |
| | | 2815.30 | - Peroxides of sodium or potassium | CTH or RVC40 |
| | 28.16 | | Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium | CTH or RVC40 |
| | 28.17 | 2817.00 | Zinc oxide; zinc peroxide | CTH or RVC40 |
| | 28.18 | | Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide | CTSH or RVC40 |
| | 28.19 | | Chromium oxides and hydroxides | CTH or RVC40 |
| | 28.20 | | Manganese oxides | CTH or RVC40 |
| | 28.21 | | Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe ₂ O ₃ | CTSH or RVC40 |
| | 28.22 | 2822.00 | Cobalt oxides and hydroxides; commercial cobalt oxides | CTH or RVC40 |
| | 28.23 | 2823.00 | Titanium oxides | CTH or RVC40 |
| | 28.24 | | Lead oxides; red lead and orange lead | CTH or RVC40 |
| | 28.25 | | Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides | CTH or RVC40 |
| | 28.26 | | Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts | |

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| Chapter | Heading | Subheading | | |
| | | | - Fluorides | |
| | | 2826.12 | -- Of aluminium | CTSH or RVC40 |
| | | 2826.19 | -- Other | CTH or RVC40 |
| | | 2826.30 | - Sodium hexafluoroaluminate (synthetic cryolite) | CTSH or RVC40 |
| | | 2826.90 | - Other | CTH or RVC40 |
| | 28.27 | | Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides | |
| | | 2827.10 | - Ammonium chloride | CTH or RVC40 |
| | | 2827.20 | - Calcium chloride | CTH or RVC40 |
| | | | - Other chlorides | |
| | | 2827.31 | -- Of magnesium | CTSH or RVC40 |
| | | 2827.32 | -- Of aluminium | CTSH or RVC40 |
| | | 2827.35 | -- Of nickel | CTH or RVC40 |
| | | 2827.39 | -- Other | CTSH or RVC40 |
| | | | - Chloride oxides and chloride hydroxides | |
| | | 2827.41 | -- Of copper | CTH or RVC40 |
| | | 2827.49 | -- Other | CTH or RVC40 |
| | | | - Bromides and bromide oxides | |
| | | 2827.51 | -- Bromides of sodium or of potassium | CTH or RVC40 |
| | | 2827.59 | -- Other | CTSH or RVC40 |
| | | 2827.60 | - Iodides and iodide oxides | CTSH or RVC40 |
| | 28.28 | | Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites | CTH or RVC40 |
| | 28.29 | | Chlorates and perchlorates; bromates and perbromates; iodates and periodates | CTH or RVC40 |
| | 28.30 | | Sulphides; polysulphides, whether or not chemically defined | CTH or RVC40 |

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| Chapter | Heading | Subheading | | |
| | 28.31 | | Dithionites and sulphonylates | CTH or RVC40 |
| | 28.32 | | Sulphites; thiosulphates | CTH or RVC40 |
| | 28.33 | | Sulphates; alums; peroxosulphates (persulphates) | |
| | | | - Sodium sulphates | |
| | | 2833.11 | -- Disodium sulphate | CTH or RVC40 |
| | | 2833.19 | -- Other | CTSH or RVC40 |
| | | | - Other sulphates | |
| | | 2833.21 | -- Of magnesium | CTH or RVC40 |
| | | 2833.22 | -- Of aluminium | CTH or RVC40 |
| | | 2833.24 | -- Of nickel | CTH or RVC40 |
| | | 2833.25 | -- Of copper | CTH or RVC40 |
| | | 2833.27 | -- Of barium | CTH or RVC40 |
| | | 2833.29 | -- Other | CTH or RVC40 |
| | | 2833.30 | - Alums | CTH or RVC40 |
| | | 2833.40 | - Peroxosulphates (persulphates) | CTH or RVC40 |
| | 28.34 | | Nitrites; nitrates | |
| | | 2834.10 | - Nitrites | CTSH or RVC40 |
| | | | - Nitrates | |
| | | 2834.21 | -- Of potassium | CTSH or RVC40 |
| | | 2834.29 | -- Other | CTH or RVC40 |
| | 28.35 | | Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined | |
| | | 2835.10 | - Phosphinates (hypophosphites) and phosphonates (phosphites) | CTSH or RVC40 |
| | | | - Phosphates | |

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| Chapter | Heading | Subheading | | |
| | | 2835.22 | -- Of mono- or disodium | CTH or RVC40 |
| | | 2835.24 | -- Of potassium | CTH or RVC40 |
| | | 2835.25 | -- Calcium hydrogenorthophosphate ("dicalcium phosphate") | CTH or RVC40 |
| | | 2835.26 | -- Other phosphates of calcium | CTSH or RVC40 |
| | | 2835.29 | -- Other | CTH or RVC40 |
| | | | - Polyphosphates | |
| | | 2835.31 | -- Sodium triphosphate (sodium tripolyphosphate) | CTH or RVC40 |
| | | 2835.39 | -- Other | CTSH or RVC40 |
| | 28.36 | | Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate | |
| | | 2836.20 | - Disodium carbonate | CTH or RVC40 |
| | | 2836.30 | - Sodium hydrogencarbonate (sodium bicarbonate) | CTSH or RVC40 |
| | | 2836.40 | - Potassium carbonates | CTH or RVC40 |
| | | 2836.50 | - Calcium carbonate | CTH or RVC40 |
| | | 2836.60 | - Barium carbonate | CTH or RVC40 |
| | | | - Other | |
| | | 2836.91 | -- Lithium carbonates | CTSH or RVC40 |
| | | 2836.92 | -- Strontium carbonate | CTH or RVC40 |
| | | 2836.99 | -- Other | CTSH or RVC40 |
| | 28.37 | | Cyanides, cyanide oxides and complex cyanides | CTH or RVC40 |
| | 28.39 | | Silicates; commercial alkali metal silicates | |
| | | | - Of sodium | |
| | | 2839.11 | -- Sodium metasilicates | CTH or RVC40 |
| | | 2839.19 | -- Other | CTSH or RVC40 |

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|-------------------|---------|------------|---|-----------------------|
| Chapter | Heading | Subheading | | |
| | | 2839.90 | - Other | CTH or RVC40 |
| | 28.40 | | Borates; peroxoborates (perborates) | |
| | | | - Disodium tetraborate (refined borax) | |
| | | 2840.11 | -- Anhydrous | CTH or RVC40 |
| | | 2840.19 | -- Other | CTH or RVC40 |
| | | 2840.20 | - Other borates | CTSH or RVC40 |
| | | 2840.30 | - Peroxoborates (perborates) | CTH or RVC40 |
| | 28.41 | | Salts of oxometallic or peroxometallic acids | CTH or RVC40 |
| | 28.42 | | Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides | |
| | | 2842.10 | - Double or complex silicates, including aluminosilicates whether or not chemically defined | CTH or RVC40 |
| | | 2842.90 | - Other | CTSH or RVC40 |
| | 28.43 | | Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals | CTH or RVC40 |
| | 28.44 | | Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products | CTH or RVC40 |
| | 28.45 | | Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined | CTH or RVC40 |
| | 28.46 | | Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals | CTH or RVC40 |
| | 28.47 | 2847.00 | Hydrogen peroxide, whether or not solidified with urea | CTH or RVC40 |
| | 28.48 | 2848.00 | Phosphides, whether or not chemically defined, excluding ferrophosphorus | CTH or RVC40 |
| | 28.49 | | Carbides, whether or not chemically defined | |
| | | 2849.10 | - Of calcium | CTSH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|---|-----------------------|
| Chapter | Heading | Subheading | | |
| | | 2849.20 | - Of silicon | CTSH or RVC40 |
| | | 2849.90 | - Other | CTH or RVC40 |
| | 28.50 | 2850.00 | Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49 | CTH or RVC40 |
| | 28.52 | | Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams | CTH or RVC40 |
| | 28.53 | 2853.00 | 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 | CTH or RVC40 |
| 29 | | | CHAPTER 29: ORGANIC CHEMICALS | |
| | 29.01 | | Acyclic hydrocarbons | CTH, RVC40, or CR |
| | 29.02 | | Cyclic hydrocarbons | CTH, RVC40, or CR |
| | 29.03 | | Halogenated derivatives of hydrocarbons | |
| | | | - Saturated chlorinated derivatives of acyclic hydrocarbons | |
| | | 2903.11 | -- Chloromethane (methyl chloride) and chloroethane (ethyl chloride) | CTH or RVC40 |
| | | 2903.12 | -- Dichloromethane (methylene chloride) | CTH or RVC40 |
| | | 2903.13 | -- Chloroform (trichloromethane) | CTH or RVC40 |
| | | 2903.14 | -- Carbon tetrachloride | CTH or RVC40 |
| | | 2903.15 | -- Ethylene dichloride (ISO) (1,2-dichloroethane) | CTSH or RVC40 |
| | | 2903.19 | -- Other | CTH or RVC40 |
| | | | - Unsaturated chlorinated derivatives of acyclic hydrocarbons | |
| | | 2903.21 | -- Vinyl chloride (chloroethylene) | CTSH or RVC40 |

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| Chapter | Heading | Subheading | | |
| | | 2903.22 | -- Trichloroethylene | CTH or RVC40 |
| | | 2903.23 | -- Tetrachloroethylene (perchloroethylene) | CTH or RVC40 |
| | | 2903.29 | -- Other | CTH or RVC40 |
| | | | - Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons | |
| | | 2903.31 | -- Ethylene dibromide (ISO) (1,2-dibromoethane) | CTH or RVC40 |
| | | 2903.39 | -- Other | CTSH or RVC40 |
| | | | - Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens | |
| | | 2903.71 | -- Chlorodifluoromethane | CTH or RVC40 |
| | | 2903.72 | -- Dichlorotrifluoroethanes | CTH or RVC40 |
| | | 2903.73 | -- Dichlorofluoroethanes | CTH or RVC40 |
| | | 2903.74 | -- Chlorodifluoroethanes | CTH or RVC40 |
| | | 2903.75 | -- Dichloropentafluoropropanes | CTH or RVC40 |
| | | 2903.76 | -- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes | CTH or RVC40 |
| | | 2903.77 | -- Other, perhalogenated only with fluorine and chlorine | CTSH or RVC40 |
| | | 2903.78 | -- Other perhalogenated derivatives | CTH or RVC40 |
| | | 2903.79 | -- Other | CTSH or RVC40 |
| | | | - Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons | |
| | | 2903.81 | -- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN) | CTH or RVC40 |
| | | 2903.82 | -- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO) | CTH or RVC40 |
| | | 2903.89 | -- Other | CTH or RVC40 |
| | | | - Halogenated derivatives of aromatic hydrocarbons | |

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| Chapter | Heading | Subheading | | |
| | | 2903.91 | -- Chlorobenzene, <i>o</i> -dichlorobenzene and <i>p</i> -dichlorobenzene | CTH or RVC40 |
| | | 2903.92 | -- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(<i>p</i> -chlorophenyl)ethane) | CTH or RVC40 |
| | | 2903.99 | -- Other | CTH or RVC40 |
| | 29.04 | | Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated | CTH or RVC40 |
| | 29.05 | | Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives | |
| | | | - Saturated monohydric alcohols | |
| | | 2905.11 | -- Methanol (methyl alcohol) | CTH or RVC40 |
| | | 2905.12 | -- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol) | CTSH or RVC40 |
| | | 2905.13 | -- Butan-1-ol (<i>n</i> -butyl alcohol) | CTH or RVC40 |
| | | 2905.14 | -- Other butanols | CTH or RVC40 |
| | | 2905.16 | -- Octanol (octyl alcohol) and isomers thereof | CTSH or RVC40 |
| | | 2905.17 | -- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol) | CTSH or RVC40 |
| | | 2905.19 | -- Other | CTH or RVC40 |
| | | | - Unsaturated monohydric alcohols | |
| | | 2905.22 | -- Acyclic terpene alcohols | CTH or RVC40 |
| | | 2905.29 | -- Other | CTH or RVC40 |
| | | | - Diols | |
| | | 2905.31 | -- Ethylene glycol (ethanediol) | CTH or RVC40 |
| | | 2905.32 | -- Propylene glycol (propane-1,2-diol) | CTSH or RVC40 |
| | | 2905.39 | -- Other | CTH or RVC40 |
| | | | - Other polyhydric alcohols | |
| | | 2905.41 | -- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane) | CTH or RVC40 |

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| Chapter | Heading | Subheading | | |
| | | 2905.42 | -- Pentaerythritol | CTH or RVC40 |
| | | 2905.43 | -- Mannitol | CTH or RVC40 |
| | | 2905.44 | -- D-glucitol (sorbitol) | CTH or RVC40 |
| | | 2905.45 | -- Glycerol | CTSH or RVC40 |
| | | 2905.49 | -- Other | CTH or RVC40 |
| | | | - Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols | |
| | | 2905.51 | -- Ethchlorvynol (INN) | CTH or RVC40 |
| | | 2905.59 | -- Other | CTH or RVC40 |
| | 29.06 | | Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives | CTH or RVC40 |
| | 29.07 | | Phenols; phenol-alcohols | CTH, RVC40, or CR |
| | 29.08 | | Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols | CTH or RVC40 |
| | 29.09 | | Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives | CTH, RVC40, or CR |
| | 29.10 | | Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives | |
| | | 2910.10 | - Oxirane (ethylene oxide) | CTH or RVC40 |
| | | 2910.20 | - Methyloxirane (propylene oxide) | CTH or RVC40 |
| | | 2910.30 | - 1-Chloro-2,3-epoxypropane (epichlorohydrin) | CTH or RVC40 |
| | | 2910.40 | - Dieldrin (ISO, INN) | CTH or RVC40 |
| | | 2910.90 | - Other | CTSH or RVC40 |

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| Chapter | Heading | Subheading | | |
| | 29.11 | 2911.00 | Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives | CTH or RVC40 |
| | 29.12 | | Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde | CTH or RVC40 |
| | 29.13 | 2913.00 | Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12 | CTH or RVC40 |
| | 29.14 | | Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives | CTH, RVC40, or CR |
| | 29.15 | | Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives | |
| | | | - Formic acid, its salts and esters | |
| | | 2915.11 | -- Formic acid | CTH or RVC40 |
| | | 2915.12 | -- Salts of formic acid | CTH or RVC40 |
| | | 2915.13 | -- Esters of formic acid | CTH or RVC40 |
| | | | - Acetic acid and its salts; acetic anhydride | |
| | | 2915.21 | -- Acetic acid | CTSH or RVC40 |
| | | 2915.24 | -- Acetic anhydride | CTH or RVC40 |
| | | 2915.29 | -- Other | CTH or RVC40 |
| | | | - Esters of acetic acid | |
| | | 2915.31 | -- Ethyl acetate | CTSH or RVC40 |
| | | 2915.32 | -- Vinyl acetate | CTSH or RVC40 |
| | | 2915.33 | -- <i>n</i> -Butyl acetate | CTH or RVC40 |
| | | 2915.36 | -- Dinoseb (ISO) acetate | CTH or RVC40 |
| | | 2915.39 | -- Other | CTSH or RVC40 |

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| Chapter | Heading | Subheading | | |
| | | 2915.40 | - Mono-, di- or trichloroacetic acids, their salts and esters | CTH or RVC40 |
| | | 2915.50 | - Propionic acid, its salts and esters | CTH or RVC40 |
| | | 2915.60 | - Butanoic acids, pentanoic acids, their salts and esters | CTH or RVC40 |
| | | 2915.70 | - Palmitic acid, stearic acid, their salts and esters | CTSH or RVC40 |
| | | 2915.90 | - Other | CTSH or RVC40 |
| | 29.16 | | Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives | |
| | | | - Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives | |
| | | 2916.11 | -- Acrylic acid and its salts | CTH or RVC40 |
| | | 2916.12 | -- Esters of acrylic acid | CTH or RVC40 |
| | | 2916.13 | -- Methacrylic acid and its salts | CTH or RVC40 |
| | | 2916.14 | -- Esters of methacrylic acid | CTH or RVC40 |
| | | 2916.15 | -- Oleic, linoleic or linolenic acids, their salts and esters | CTH, RVC40, or CR |
| | | 2916.16 | -- Binapacryl (ISO) | CTH or RVC40 |
| | | 2916.19 | -- Other | CTSH or RVC40 |
| | | 2916.20 | - Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives | CTSH or RVC40 |
| | | | - Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives | |
| | | 2916.31 | -- Benzoic acid, its salts and esters | CTH or RVC40 |
| | | 2916.32 | -- Benzoyl peroxide and benzoyl chloride | CTSH or RVC40 |

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| | | 2916.34 | -- Phenylacetic acid and its salts | CTH or RVC40 |
| | | 2916.39 | -- Other | CTSH or RVC40 |
| | 29.17 | | Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives | |
| | | | - Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives | |
| | | 2917.11 | -- Oxalic acid, its salts and esters | CTH or RVC40 |
| | | 2917.12 | -- Adipic acid, its salts and esters | CTSH or RVC40 |
| | | 2917.13 | -- Azelaic acid, sebacic acid, their salts and esters | CTH or RVC40 |
| | | 2917.14 | -- Maleic anhydride | CTH or RVC40 |
| | | 2917.19 | -- Other | CTH or RVC40 |
| | | 2917.20 | - Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives | CTH or RVC40 |
| | | | - Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives | |
| | | 2917.32 | -- Dioctyl orthophthalates | CTH or RVC40 |
| | | 2917.33 | -- Dinonyl or didecyl orthophthalates | CTH or RVC40 |
| | | 2917.34 | -- Other esters of orthophthalic acid | CTH or RVC40 |
| | | 2917.35 | -- Phthalic anhydride | CTH or RVC40 |
| | | 2917.36 | -- Terephthalic acid and its salts | CTSH or RVC40 |
| | | 2917.37 | -- Dimethyl terephthalate | CTH or RVC40 |
| | | 2917.39 | -- Other | CTH or RVC40 |
| | 29.18 | | Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their | |

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| Chapter | Heading | Subheading | | |
| | | | halogenated, sulphonated, nitrated or nitrosated derivatives | |
| | | | - Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives | |
| | | 2918.11 | -- Lactic acid, its salts and esters | CTH or RVC40 |
| | | 2918.12 | -- Tartaric acid | CTSH or RVC40 |
| | | 2918.13 | -- Salts and esters of tartaric acid | CTSH or RVC40 |
| | | 2918.14 | -- Citric acid | CTH or RVC40 |
| | | 2918.15 | -- Salts and esters of citric acid | CTH or RVC40 |
| | | 2918.16 | -- Gluconic acid, its salts and esters | CTH or RVC40 |
| | | 2918.18 | -- Chlorobenzilate (ISO) | CTH or RVC40 |
| | | 2918.19 | -- Other | CTH or RVC40 |
| | | | - Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives | |
| | | 2918.21 | -- Salicylic acid and its salts | CTH or RVC40 |
| | | 2918.22 | -- O-Acetylsalicylic acid, its salts and esters | CTH or RVC40 |
| | | 2918.23 | -- Other esters of salicylic acid and their salts | CTH or RVC40 |
| | | 2918.29 | -- Other | CTH or RVC40 |
| | | 2918.30 | - Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives | CTH or RVC40 |
| | | | - Other | |
| | | 2918.91 | -- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters | CTH or RVC40 |
| | | 2918.99 | -- Other | CTSH or RVC40 |

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| | 29.19 | | Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives | CTH or RVC40 |
| | 29.20 | | Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives | CTH, RVC40, or CR |
| | 29.21 | | Amine-function compounds | |
| | | | - Acyclic monoamines and their derivatives; salts thereof | |
| | | 2921.11 | -- Methylamine, di- or trimethylamine and their salts | CTH or RVC40 |
| | | 2921.19 | -- Other | CTH or RVC40 |
| | | | - Acyclic polyamines and their derivatives; salts thereof | |
| | | 2921.21 | -- Ethylenediamine and its salts | CTH or RVC40 |
| | | 2921.22 | -- Hexamethylenediamine and its salts | CTH or RVC40 |
| | | 2921.29 | -- Other | CTSH or RVC40 |
| | | 2921.30 | - Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof | CTH or RVC40 |
| | | | - Aromatic monoamines and their derivatives; salts thereof | |
| | | 2921.41 | -- Aniline and its salts | CTH or RVC40 |
| | | 2921.42 | -- Aniline derivatives and their salts | CTH or RVC40 |
| | | 2921.43 | -- Tolidines and their derivatives; salts thereof | CTH or RVC40 |
| | | 2921.44 | -- Diphenylamine and its derivatives; salts thereof | CTH or RVC40 |
| | | 2921.45 | -- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof | CTH or RVC40 |
| | | 2921.46 | -- Amfetamine (INN), benzfetamine (INN), dexametamine (INN), etilametamine (INN), fencamfamin (INN), lefetamine (INN), levametamine (INN), mefenorex (INN) and phentermine (INN); salts thereof | CTSH or RVC40 |

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| Chapter | Heading | Subheading | | |
| | | 2921.49 | -- Other | CTH or RVC40 |
| | | | - Aromatic polyamines and their derivatives; salts thereof | |
| | | 2921.51 | -- <i>o</i> -, <i>m</i> -, <i>p</i> -Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof | CTSH or RVC40 |
| | | 2921.59 | -- Other | CTH or RVC40 |
| | 29.22 | | Oxygen-function amino-compounds | |
| | | | - Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof | |
| | | 2922.11 | -- Monoethanolamine and its salts | CTH or RVC40 |
| | | 2922.12 | -- Diethanolamine and its salts | CTH or RVC40 |
| | | 2922.13 | -- Triethanolamine and its salts | CTH or RVC40 |
| | | 2922.14 | -- Dextropropoxyphene (INN) and its salts | CTH or RVC40 |
| | | 2922.19 | -- Other | CTH or RVC40 |
| | | | - Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof | |
| | | 2922.21 | -- Aminohydroxynaphthalenesulphonic acids and their salts | CTH or RVC40 |
| | | 2922.29 | -- Other | CTH or RVC40 |
| | | | - Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof | |
| | | 2922.31 | -- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof | CTH or RVC40 |
| | | 2922.39 | -- Other | CTH or RVC40 |
| | | | - Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof | |
| | | 2922.41 | -- Lysine and its esters; salts thereof | CTH or RVC40 |

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| | | 2922.42 | -- Glutamic acid and its salts | CTH or RVC40 |
| | | 2922.43 | -- Anthranilic acid and its salts | CTH or RVC40 |
| | | 2922.44 | -- Tilidine (INN) and its salts | CTH or RVC40 |
| | | 2922.49 | -- Other | CTSH or RVC40 |
| | | 2922.50 | - Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function | CTH or RVC40 |
| | 29.23 | | Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined | CTH or RVC40 |
| | 29.24 | | Carboxamide-function compounds; amide-function compounds of carbonic acid | CTH or RVC40 |
| | 29.25 | | Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds | CTH or RVC40 |
| | 29.26 | | Nitrile-function compounds | CTH or RVC40 |
| | 29.27 | 2927.00 | Diazo-, azo- or azoxy-compounds | CTH or RVC40 |
| | 29.28 | 2928.00 | Organic derivatives of hydrazine or of hydroxylamine | CTH or RVC40 |
| | 29.29 | | Compounds with other nitrogen function | CTSH or RVC40 |
| | 29.30 | | Organo-sulphur compounds | CTH or RVC40 |
| | 29.31 | | Other organo-inorganic compounds | CTH or RVC40 |
| | 29.32 | | Heterocyclic compounds with oxygen hetero-atom(s) only | |
| | | | - Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure | |
| | | 2932.11 | -- Tetrahydrofuran | CTH or RVC40 |
| | | 2932.12 | -- 2-Furaldehyde (furfuraldehyde) | CTH or RVC40 |
| | | 2932.13 | -- Furfuryl alcohol and tetrahydrofurfuryl alcohol | CTH or RVC40 |
| | | 2932.19 | -- Other | CTH or RVC40 |

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| Chapter | Heading | Subheading | | |
| | | 2932.20 | - Lactones | CTH or RVC40 |
| | | | - Other | |
| | | 2932.91 | -- Isosafrole | CTH or RVC40 |
| | | 2932.92 | -- 1-(1,3-Benzodioxol-5-yl)propan-2-one | CTH or RVC40 |
| | | 2932.93 | -- Piperonal | CTH or RVC40 |
| | | 2932.94 | -- Safrole | CTH or RVC40 |
| | | 2932.95 | -- Tetrahydrocannabinols (all isomers) | CTH or RVC40 |
| | | 2932.99 | -- Other | CTSH or RVC40 |
| | 29.33 | | Heterocyclic compounds with nitrogen hetero-atom(s) only | |
| | | | - Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure | |
| | | 2933.11 | -- Phenazone (antipyrin) and its derivatives | CTH or RVC40 |
| | | 2933.19 | -- Other | CTSH or RVC40 |
| | | | - Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure | |
| | | 2933.21 | -- Hydantoin and its derivatives | CTH or RVC40 |
| | | 2933.29 | -- Other | CTH or RVC40 |
| | | | - Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure | |
| | | 2933.31 | -- Pyridine and its salts | CTH or RVC40 |
| | | 2933.32 | -- Piperidine and its salts | CTH or RVC40 |
| | | 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, | CTH or RVC40 |

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| | | | phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof | |
| | | 2933.39 | -- Other | CTSH or RVC40 |
| | | | - Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused | |
| | | 2933.41 | -- Levorphanol (INN) and its salts | CTH or RVC40 |
| | | 2933.49 | -- Other | CTH or RVC40 |
| | | | - Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure | |
| | | 2933.52 | -- Malonylurea (barbituric acid) and its salts | CTH or RVC40 |
| | | 2933.53 | -- Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbitol (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN) and vinylbitol (INN); salts thereof | CTH or RVC40 |
| | | 2933.54 | -- Other derivatives of malonylurea (barbituric acid); salts thereof | CTH or RVC40 |
| | | 2933.55 | -- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof | CTH or RVC40 |
| | | 2933.59 | -- Other | CTSH or RVC40 |
| | | | - Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure | |
| | | 2933.61 | -- Melamine | CTH or RVC40 |
| | | 2933.69 | -- Other | CTSH or RVC40 |
| | | | - Lactams | |
| | | 2933.71 | -- 6-Hexanelactam (epsilon-caprolactam) | CTH or RVC40 |
| | | 2933.72 | -- Clobazam (INN) and methyprylon (INN) | CTH or RVC40 |

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| | | 2933.79 | -- Other lactams | CTH or RVC40 |
| | | | - Other | |
| | | 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 | CTH or RVC40 |
| | | 2933.99 | -- Other | CTSH or RVC40 |
| | 29.34 | | Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds | |
| | | 2934.10 | - Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure | CTH or RVC40 |
| | | 2934.20 | - Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused | CTSH or RVC40 |
| | | 2934.30 | - Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused | CTH or RVC40 |
| | | | - Other | |
| | | 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 | CTH or RVC40 |
| | | 2934.99 | -- Other | CTH or RVC40 |
| | 29.35 | 2935.00 | Sulphonamides | CTH or RVC40 |
| | 29.36 | | Provitamins and vitamins, natural or reproduced by synthesis (including natural | CTSH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
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| Chapter | Heading | Subheading | | |
| | | | concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent | |
| | 29.37 | | Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones | CTH or RVC40 |
| | 29.38 | | Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives | CTH or RVC40 |
| | 29.39 | | Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives | CTH or RVC40 |
| | 29.40 | 2940.00 | Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39 | CTH or RVC40 |
| | 29.41 | | Antibiotics | CTH or RVC40 |
| | 29.42 | 2942.00 | Other organic compounds | CTH or RVC40 |
| 30 | | | CHAPTER 30: PHARMACEUTICAL PRODUCTS | |
| | 30.01 | | Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included | CTH or RVC40 |
| | 30.02 | | 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 | CTH or RVC40 |
| | 30.03 | | 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, | CTH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|---|-----------------------|
| Chapter | Heading | Subheading | | |
| | | | not put up in measured doses or in forms or packings for retail sale | |
| | 30.04 | | 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 | CTH or RVC40 |
| | 30.05 | | 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 | CTH or RVC40 |
| | 30.06 | | Pharmaceutical goods specified in Note 4 to this Chapter | |
| | | 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 | CTH or RVC40 |
| | | 3006.20 | - Blood-grouping reagents | CTH or RVC40 |
| | | 3006.30 | - Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient | CTH or RVC40 |
| | | 3006.40 | - Dental cements and other dental fillings; bone reconstruction cements | CTH or RVC40 |
| | | 3006.50 | - First-aid boxes and kits | CTH or RVC40 |
| | | 3006.60 | - Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides | CTH or RVC40 |
| | | 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 | CTH or RVC40 |
| | | | - Other | |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|---|---|
| Chapter | Heading | Subheading | | |
| | | 3006.91 | -- Appliances identifiable for ostomy use | CTH or RVC40 |
| | | 3006.92 | -- Waste pharmaceuticals | WO |
| 31 | | | CHAPTER 31: FERTILISERS | |
| | 31.01 | 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 | CTH or RVC40 |
| | 31.02 | | Mineral or chemical fertilisers, nitrogenous | CTH or RVC40 |
| | 31.03 | | Mineral or chemical fertilisers, phosphatic | CTH or RVC40 |
| | 31.04 | | Mineral or chemical fertilisers, potassic | CTH or RVC40 |
| | 31.05 | | 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 | CTH except from headings 31.02 to 31.04, or RVC40 |
| 32 | | | CHAPTER 32: TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS | |
| | 32.01 | | Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives | CTH or RVC40 |
| | 32.02 | | Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning | |
| | | 3202.10 | - Synthetic organic tanning substances | CTH or RVC40 |
| | | 3202.90 | - Other | CTSH or RVC40 |
| | 32.03 | 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 | CTH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|---|---|
| Chapter | Heading | Subheading | | |
| | 32.04 | | Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined | CTSH or RVC40 |
| | 32.05 | 3205.00 | Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes | CTH or RVC40 |
| | 32.06 | | 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 | |
| | | | - Pigments and preparations based on titanium dioxide | |
| | | 3206.11 | -- Containing 80 % or more by weight of titanium dioxide calculated on the dry matter | CTSH except from subheading 3206.19, or RVC40 |
| | | 3206.19 | -- Other | CTSH except from subheading 3206.11, or RVC40 |
| | | 3206.20 | - Pigments and preparations based on chromium compounds | CTSH or RVC40 |
| | | | - Other colouring matter and other preparations | |
| | | 3206.41 | -- Ultramarine and preparations based thereon | CTSH or RVC40 |
| | | 3206.42 | -- Lithopone and other pigments and preparations based on zinc sulphide | CTSH or RVC40 |
| | | 3206.49 | -- Other | CTSH or RVC40 |
| | | 3206.50 | - Inorganic products of a kind used as luminophores | CTH or RVC40 |
| | 32.07 | | 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 | CTH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|--|-----------------------|
| Chapter | Heading | Subheading | | |
| | | | frit and other glass, in the form of powder, granules or flakes | |
| | 32.08 | | 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 | CTH or RVC40 |
| | 32.09 | | Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium | CTH or RVC40 |
| | 32.10 | 3210.00 | Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather | CTH or RVC40 |
| | 32.11 | 3211.00 | Prepared driers | CTH or RVC40 |
| | 32.12 | | 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 | CTH or RVC40 |
| | 32.13 | | 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 | CTH or RVC40 |
| | 32.14 | | Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like | CTH or RVC40 |
| | 32.15 | | Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid | CTH or RVC40 |
| 33 | | | CHAPTER 33: ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS | CTH or RVC40 |
| 34 | | | CHAPTER 34: SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR | |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|---|-----------------------|
| Chapter | Heading | Subheading | | |
| | | | SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES, “DENTAL WAXES” AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER | |
| | 34.01 | | 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 | CTH or RVC40 |
| | 34.02 | | 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 | |
| | | | - Organic surface-active agents, whether or not put up for retail sale | |
| | | 3402.11 | -- Anionic | CTSH or RVC40 |
| | | 3402.12 | -- Cationic | CTSH or RVC40 |
| | | 3402.13 | -- Non-ionic | CTH or RVC40 |
| | | 3402.19 | -- Other | CTSH or RVC40 |
| | | 3402.20 | - Preparations put up for retail sale | CTH or RVC40 |
| | | 3402.90 | - Other | CTH or RVC40 |
| | 34.03 | | Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of | CTH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|---|-----------------------|
| Chapter | Heading | Subheading | | |
| | | | petroleum oils or of oils obtained from bituminous minerals | |
| | 34.04 | | Artificial waxes and prepared waxes | CTH or RVC40 |
| | 34.05 | | 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 | CTH or RVC40 |
| | 34.06 | 3406.00 | Candles, tapers and the like | CTH or RVC40 |
| | 34.07 | 3407.00 | 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) | CTH or RVC40 |
| 35 | | | CHAPTER 35: ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES | |
| | 35.01 | | Casein, caseinates and other casein derivatives; casein glues | CTSH or RVC40 |
| | 35.02 | | Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives | CTSH or RVC40 |
| | 35.03 | 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 | CTH or RVC40 |
| | 35.04 | 3504.00 | Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed | CTH or RVC40 |
| | 35.05 | | Dextrins and other modified starches (for example, pregelatinised or esterified | |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|---|-----------------------|
| Chapter | Heading | Subheading | | |
| | | | starches); glues based on starches, or on dextrans or other modified starches | |
| | | 3505.10 | - Dextrans and other modified starches | CTH or RVC40 |
| | | 3505.20 | - Glues | CTSH or RVC40 |
| | 35.06 | | 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 | CTH or RVC40 |
| | 35.07 | | Enzymes; prepared enzymes not elsewhere specified or included | CTH or RVC40 |
| 36 | | | CHAPTER 36: EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS | CTH or RVC40 |
| 37 | | | CHAPTER 37: PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS | CTH or RVC40 |
| 38 | | | CHAPTER 38: MISCELLANEOUS CHEMICAL PRODUCTS | |
| | 38.01 | | Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures | CTH or RVC40 |
| | 38.02 | | Activated carbon; activated natural mineral products; animal black, including spent animal black | CTH or RVC40 |
| | 38.03 | 3803.00 | Tall oil, whether or not refined | CTH or RVC40 |
| | 38.04 | 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 | CTH or RVC40 |
| | 38.05 | | 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 | CTH or RVC40 |
| | 38.06 | | Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums | CTH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|---|---|
| Chapter | Heading | Subheading | | |
| | 38.07 | 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 | CTH or RVC40 |
| | 38.08 | | 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) | CTSH provided that at least 50 % by weight of the active ingredient or ingredients is originating, or RVC40 |
| | 38.09 | | Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included | CTH or RVC40 |
| | 38.10 | | 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 | CTH or RVC40 |
| | 38.11 | | 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 | CTH, RVC40, or CR |
| | 38.12 | | 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 | CTH or RVC40 |
| | 38.13 | 3813.00 | Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades | CTH or RVC40 |
| | 38.14 | 3814.00 | Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers | CTH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|---|-----------------------|
| Chapter | Heading | Subheading | | |
| | 38.15 | | Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included | CTH or RVC40 |
| | 38.16 | 3816.00 | Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01 | CTH or RVC40 |
| | 38.17 | 3817.00 | Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02 | CTH or RVC40 |
| | 38.18 | 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 | CTH or RVC40 |
| | 38.19 | 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 | CTH or RVC40 |
| | 38.20 | 3820.00 | Anti-freezing preparations and prepared de-icing fluids | CTH or RVC40 |
| | 38.21 | 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 | CTH or RVC40 |
| | 38.22 | 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 | CTH or RVC40 |
| | 38.23 | | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols | CTH or RVC40 |
| | 38.24 | | 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 | CTH, RVC40, or CR |
| | 38.25 | | Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter | WO |
| | 38.26 | 3826.00 | Biodiesel and mixtures thereof, not containing or containing less than 70 % by | CTH or RVC40 |

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|---|---------|------------|--|-----------------------|
| Chapter | Heading | Subheading | | |
| | | | weight of petroleum oils or oils obtained from bituminous minerals | |
| SECTION VII PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF | | | | |
| 39 | | | CHAPTER 39: PLASTICS AND ARTICLES THEREOF | |
| | 39.01 | | Polymers of ethylene, in primary forms | CTH or RVC40 |
| | 39.02 | | Polymers of propylene or of other olefins, in primary forms | CTH or RVC40 |
| | 39.03 | | Polymers of styrene, in primary forms | CTH or RVC40 |
| | 39.04 | | Polymers of vinyl chloride or of other halogenated olefins, in primary forms | CTH or RVC40 |
| | 39.05 | | Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms | CTH or RVC40 |
| | 39.06 | | Acrylic polymers in primary forms | CTH or RVC40 |
| | 39.07 | | Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms | CTH or RVC40 |
| | 39.08 | | Polyamides in primary forms | CTH or RVC40 |
| | 39.09 | | Amino-resins, phenolic resins and polyurethanes, in primary forms | CTH or RVC40 |
| | 39.10 | 3910.00 | Silicones in primary forms | CTH or RVC40 |
| | 39.11 | | 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 | CTH or RVC40 |
| | 39.12 | | Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms | CTH or RVC40 |
| | 39.13 | | 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 | CTH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|--|-----------------------|
| Chapter | Heading | Subheading | | |
| | 39.14 | 3914.00 | Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms | CTH or RVC40 |
| | 39.15 | | Waste, parings and scrap, of plastics | CTH |
| | 39.16 | | 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 | CTH or RVC40 |
| | 39.17 | | Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics | CTH or RVC40 |
| | 39.18 | | 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 | CTH or RVC40 |
| | 39.19 | | Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls | CTH or RVC40 |
| | 39.20 | | Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials | CTH or RVC40 |
| | 39.21 | | Other plates, sheets, film, foil and strip, of plastics | CTH or RVC40 |
| | 39.22 | | Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics | CTH or RVC40 |
| | 39.23 | | Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics | CTH or RVC40 |
| | 39.24 | | Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics | CTH or RVC40 |
| | 39.25 | | Builders' ware of plastics, not elsewhere specified or included | CTH or RVC40 |
| | 39.26 | | Other articles of plastics and articles of other materials of headings 39.01 to 39.14 | CTH or RVC40 |
| 40 | | | CHAPTER 40: RUBBER AND ARTICLES THEREOF | |
| | 40.01 | | Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip | CC |
| | 40.02 | | Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading | CTH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|---------------------|---------|------------|---|-----------------------|
| Chapter | Heading | Subheading | | |
| | | | 40.01 with any product of this heading, in primary forms or in plates, sheets or strip | |
| | 40.03 | 4003.00 | Reclaimed rubber in primary forms or in plates, sheets or strip | CTH or RVC40 |
| | 40.04 | 4004.00 | Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom | CTH |
| | 40.05 | | Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip | CTH or RVC40 |
| | 40.06 | | Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber | CTH or RVC40 |
| | 40.07 | 4007.00 | Vulcanised rubber thread and cord | CTH or RVC40 |
| | 40.08 | | Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber | CTH or RVC40 |
| | 40.09 | | Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges) | CTH or RVC40 |
| | 40.10 | | Conveyor or transmission belts or belting, of vulcanised rubber | CTH or RVC40 |
| | 40.11 | | New pneumatic tyres, of rubber | CTH or RVC40 |
| | 40.12 | | Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber | CTH or RVC40 |
| | 40.13 | | Inner tubes, of rubber | CTH or RVC40 |
| | 40.14 | | Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber | CTH or RVC40 |
| | 40.15 | | Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber | CTH or RVC40 |
| | 40.16 | | Other articles of vulcanised rubber other than hard rubber | CTH or RVC40 |
| | 40.17 | 4017.00 | Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber | CTH or RVC40 |
| SECTION VIII | | | | |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|--|---------|------------|---|-----------------------|
| Chapter | Heading | Subheading | | |
| 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) | | | | |
| 41 | | | CHAPTER 41: RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER | |
| | 41.01 | | 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 | CC or RVC40 |
| | 41.02 | | 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 | CC or RVC40 |
| | 41.03 | | 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 | CC or RVC40 |
| | 41.04 | | Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared | CTH or RVC40 |
| | 41.05 | | Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared | CTH or RVC40 |
| | 41.06 | | Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared | CTH or RVC40 |
| | 41.07 | | 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 | CTH or RVC40 |
| | 41.12 | 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 | CTH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|--|---------|------------|--|-----------------------|
| Chapter | Heading | Subheading | | |
| | 41.13 | | 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 | CTH or RVC40 |
| | 41.14 | | Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather | CTH or RVC40 |
| | 41.15 | | 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 | CTH or RVC40 |
| 42 | | | CHAPTER 42: ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT) | CC or RVC40 |
| 43 | | | CHAPTER 43: FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF | |
| | 43.01 | | 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 | CC or RVC40 |
| | 43.02 | | 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 | CTH or RVC40 |
| | 43.03 | | Articles of apparel, clothing accessories and other articles of furskin | CTH or RVC40 |
| | 43.04 | 4304.00 | Artificial fur and articles thereof | CTH or RVC40 |
| SECTION IX WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK | | | | |
| 44 | | | CHAPTER 44: WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL | |
| | 44.01 | | Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or | CTH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|--|-----------------------|
| Chapter | Heading | Subheading | | |
| | | | particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms | |
| | 44.02 | | Wood charcoal (including shell or nut charcoal), whether or not agglomerated | CTH or RVC40 |
| | 44.03 | | Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared | CTH or RVC40 |
| | 44.04 | | Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like | CTH or RVC40 |
| | 44.05 | 4405.00 | Wood wool; wood flour | CTH or RVC40 |
| | 44.06 | | Railway or tramway sleepers (cross-ties) of wood | CTH or RVC40 |
| | 44.07 | | Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm | CTH or RVC40 |
| | 44.08 | | Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm | CTH or RVC40 |
| | 44.09 | | 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 | CTH or RVC40 |
| | 44.10 | | Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances | CTH |
| | 44.11 | | Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances | CTH |
| | 44.12 | | Plywood, veneered panels and similar laminated wood | CTH |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|--|-----------------------|
| Chapter | Heading | Subheading | | |
| | 44.13 | 4413.00 | Densified wood, in blocks, plates, strips or profile shapes | CTH or RVC40 |
| | 44.14 | 4414.00 | Wooden frames for paintings, photographs, mirrors or similar objects | CTH or RVC40 |
| | 44.15 | | Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood | CTH or RVC40 |
| | 44.16 | 4416.00 | Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves | CTH or RVC40 |
| | 44.17 | 4417.00 | Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood | CTH or RVC40 |
| | 44.18 | | Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes | CTH or RVC40 |
| | 44.19 | 4419.00 | Tableware and kitchenware, of wood | CTH or RVC40 |
| | 44.20 | | 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 | CTH or RVC40 |
| | 44.21 | | Other articles of wood | CTH or RVC40 |
| 45 | | | CHAPTER 45: CORK AND ARTICLES OF CORK | CTH or RVC40 |
| 46 | | | CHAPTER 46: MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAING MATERIALS; BASKETWARE AND WICKERWORK | |
| | 46.01 | | Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens) | |
| | | | - Mats, matting and screens of vegetable materials | |
| | | 4601.21 | -- Of bamboo | CTH or RVC40 |
| | | 4601.22 | -- Of rattan | CTH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|---|---------|------------|--|---|
| Chapter | Heading | Subheading | | |
| | | 4601.29 | -- Other | CTH except from heading 14.01, or RVC40 |
| | | | - Other | |
| | | 4601.92 | -- Of bamboo | CTH or RVC40 |
| | | 4601.93 | -- Of rattan | CTH or RVC40 |
| | | 4601.94 | -- Of other vegetable materials | CTH except from heading 14.01, or RVC40 |
| | | 4601.99 | -- Other | CTH or RVC40 |
| | 46.02 | | Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah | |
| | | | - Of vegetable materials | |
| | | 4602.11 | -- Of bamboo | CTH or RVC40 |
| | | 4602.12 | -- Of rattan | CTH or RVC40 |
| | | 4602.19 | -- Other | CTH except from heading 14.01, or RVC40 |
| | | 4602.90 | - Other | CTH or RVC40 |
| SECTION X | | | | |
| PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF | | | | |
| 47 | | | CHAPTER 47: PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD | |
| | 47.01 | 4701.00 | Mechanical wood pulp | CTH or RVC40 |
| | 47.02 | 4702.00 | Chemical wood pulp, dissolving grades | CTH or RVC40 |
| | 47.03 | | Chemical wood pulp, soda or sulphate, other than dissolving grades | CTH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|---|-----------------------|
| Chapter | Heading | Subheading | | |
| | 47.04 | | Chemical wood pulp, sulphite, other than dissolving grades | CTH or RVC40 |
| | 47.05 | 4705.00 | Wood pulp obtained by a combination of mechanical and chemical pulping processes | CTH or RVC40 |
| | 47.06 | | Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material | CTH or RVC40 |
| | 47.07 | | Recovered (waste and scrap) paper or paperboard | WO |
| 48 | | | CHAPTER 48: PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD | |
| | 48.01 | 4801.00 | Newsprint, in rolls or sheets | CC or RVC40 |
| | 48.02 | | Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard | CC or RVC40 |
| | 48.03 | 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 | CTH or RVC40 |
| | 48.04 | | Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03 | |
| | | | - Kraftliner | |
| | | 4804.11 | -- Unbleached | CTH or RVC40 |
| | | 4804.19 | -- Other | CC or RVC40 |
| | | | - Sack kraft paper | |
| | | 4804.21 | -- Unbleached | CC or RVC40 |
| | | 4804.29 | -- Other | CC or RVC40 |
| | | | - Other kraft paper and paperboard weighing 150 g/m ² or less | |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|---|-----------------------|
| Chapter | Heading | Subheading | | |
| | | 4804.31 | -- Unbleached | CC or RVC40 |
| | | 4804.39 | -- Other | CC or RVC40 |
| | | | - Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² | |
| | | 4804.41 | -- Unbleached | CC or RVC40 |
| | | 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 | CC or RVC40 |
| | | 4804.49 | -- Other | CC or RVC40 |
| | | | - Other kraft paper and paperboard weighing 225 g/m ² or more | |
| | | 4804.51 | -- Unbleached | CC or RVC40 |
| | | 4804.52 | -- 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 | CC or RVC40 |
| | | 4804.59 | -- Other | CC or RVC40 |
| | 48.05 | | Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter | CC or RVC40 |
| | 48.06 | | Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets | CTH or RVC40 |
| | 48.07 | 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 | CTH or RVC40 |
| | 48.08 | | 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 | |
| | | 4808.10 | - Corrugated paper and paperboard, whether or not perforated | CTH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|--|---|
| Chapter | Heading | Subheading | | |
| | | 4808.40 | - Kraft paper, creped or crinkled, whether or not embossed or perforated | CTH except from heading 48.04, or RVC40 |
| | | 4808.90 | - Other | CTH or RVC40 |
| | 48.09 | | 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 | CTH or RVC40 |
| | 48.10 | | 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 | CTH or RVC40 |
| | 48.11 | | 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 | CTH or RVC40 |
| | 48.12 | 4812.00 | Filter blocks, slabs and plates, of paper pulp | CTH or RVC40 |
| | 48.13 | | Cigarette paper, whether or not cut to size or in the form of booklets or tubes | CTH or RVC40 |
| | 48.14 | | Wallpaper and similar wall coverings; window transparencies of paper | CTH or RVC40 |
| | 48.16 | | Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes | CTH except from heading 48.09, or RVC40 |
| | 48.17 | | 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 | CTH or RVC40 |
| | 48.18 | | Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in | CTH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|---|---------|------------|--|-----------------------|
| Chapter | Heading | Subheading | | |
| | | | 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 | |
| | 48.19 | | 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 | CTH or RVC40 |
| | 48.20 | | 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 | CTH or RVC40 |
| | 48.21 | | Paper or paperboard labels of all kinds, whether or not printed | CTH or RVC40 |
| | 48.22 | | Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened) | CTH or RVC40 |
| | 48.23 | | 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 | CTH or RVC40 |
| 49 | | | CHAPTER 49: PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS | CTH or RVC40 |
| SECTION XI TEXTILES AND TEXTILE ARTICLES | | | | |
| 50 | | | CHAPTER 50: SILK | |
| | 50.01 | 5001.00 | Silk-worm cocoons suitable for reeling | CC |
| | 50.02 | 5002.00 | Raw silk (not thrown) | CC |
| | 50.03 | 5003.00 | Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock) | CC |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|---|---|
| Chapter | Heading | Subheading | | |
| | 50.04 | 5004.00 | Silk yarn (other than yarn spun from silk waste) not put up for retail sale | CTH |
| | 50.05 | 5005.00 | Yarn spun from silk waste, not put up for retail sale | CTH |
| | 50.06 | 5006.00 | Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut | CTH except from heading 50.04 or 50.05 |
| | 50.07 | | Woven fabrics of silk or of silk waste | CTH |
| 51 | | | CHAPTER 51: WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC | |
| | 51.01 | | Wool, not carded or combed | CC |
| | 51.02 | | Fine or coarse animal hair, not carded or combed | CC |
| | 51.03 | | Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock | CC |
| | 51.04 | 5104.00 | Garnetted stock of wool or of fine or coarse animal hair | CTH |
| | 51.05 | | Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments) | CC |
| | 51.06 | | Yarn of carded wool, not put up for retail sale | CTH |
| | 51.07 | | Yarn of combed wool, not put up for retail sale | CTH |
| | 51.08 | | Yarn of fine animal hair (carded or combed), not put up for retail sale | CTH |
| | 51.09 | | Yarn of wool or of fine animal hair, put up for retail sale | CTH except from headings 51.06 to 51.08 |
| | 51.10 | 5110.00 | Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale | CTH |
| | 51.11 | | Woven fabrics of carded wool or of carded fine animal hair | CTH |
| | 51.12 | | Woven fabrics of combed wool or of combed fine animal hair | CTH |
| | 51.13 | 5113.00 | Woven fabrics of coarse animal hair or of horsehair | CTH |
| 52 | | | CHAPTER 52: COTTON | |
| | 52.01 | 5201.00 | Cotton, not carded or combed | CC |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|---|--|
| Chapter | Heading | Subheading | | |
| | 52.02 | | Cotton waste (including yarn waste and garnetted stock) | CC |
| | 52.03 | 5203.00 | Cotton, carded or combed | CC |
| | 52.04 | | Cotton sewing thread, whether or not put up for retail sale | CTH |
| | 52.05 | | Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale | CTH |
| | 52.06 | | Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale | CTH |
| | 52.07 | | Cotton yarn (other than sewing thread) put up for retail sale | CTH except from heading 52.05 or 52.06 |
| | 52.08 | | Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m ² | CTH |
| | 52.09 | | Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m ² | CTH |
| | 52.10 | | Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² | CTH |
| | 52.11 | | Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² | CTH |
| | 52.12 | | Other woven fabrics of cotton | CTH |
| 53 | | | CHAPTER 53: OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN | |
| | 53.01 | | Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock) | CC |
| | 53.02 | | True hemp (<i>Cannabis sativa L.</i>), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock) | CC |
| | 53.03 | | 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) | CC |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|---|-----------------------|
| Chapter | Heading | Subheading | | |
| | 53.05 | 5305.00 | Coconut, abaca (Manila hemp or <i>Musa textilis</i> 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) | CC |
| | 53.06 | | Flax yarn | CTH |
| | 53.07 | | Yarn of jute or of other textile bast fibres of heading 53.03 | CTH |
| | 53.08 | | Yarn of other vegetable textile fibres; paper yarn | CTH |
| | 53.09 | | Woven fabrics of flax | CTH |
| | 53.10 | | Woven fabrics of jute or of other textile bast fibres of heading 53.03 | CTH |
| | 53.11 | 5311.00 | Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn | CTH |
| 54 | | | CHAPTER 54: MAN-MADE FILAMENTS; STRIP AND THE LIKE OF MAN-MADE TEXTILE MATERIALS | |
| | 54.01 | | Sewing thread of man-made filaments, whether or not put up for retail sale | CC |
| | 54.02 | | Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex | CC |
| | 54.03 | | Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex | CC |
| | 54.04 | | Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm | CC |
| | 54.05 | 5405.00 | Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm | CC |
| | 54.06 | 5406.00 | Man-made filament yarn (other than sewing thread), put up for retail sale | CC |
| | 54.07 | | Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04 | CTH |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|--|---|
| Chapter | Heading | Subheading | | |
| | 54.08 | | Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05 | CTH |
| 55 | | | CHAPTER 55: MAN-MADE STAPLE FIBRES | |
| | 55.01 | | Synthetic filament tow | CC |
| | 55.02 | 5502.00 | Artificial filament tow | CC |
| | 55.03 | | Synthetic staple fibres, not carded, combed or otherwise processed for spinning | CC |
| | 55.04 | | Artificial staple fibres, not carded, combed or otherwise processed for spinning | CC |
| | 55.05 | | Waste (including noils, yarn waste and garnetted stock) of man-made fibres | CC |
| | 55.06 | | Synthetic staple fibres, carded, combed or otherwise processed for spinning | CC |
| | 55.07 | 5507.00 | Artificial staple fibres, carded, combed or otherwise processed for spinning | CC |
| | 55.08 | | Sewing thread of man-made staple fibres, whether or not put up for retail sale | CTH |
| | 55.09 | | Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale | CTH |
| | 55.10 | | Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale | CTH |
| | 55.11 | | Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale | CTH except from heading 55.09 or 55.10 |
| | 55.12 | | Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres | CTH |
| | 55.13 | | Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² | |
| | | | - Unbleached or bleached | |
| | | 5513.11 | -- Of polyester staple fibres, plain weave | CTH except from headings 55.09 to 55.11 |
| | | 5513.12 | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | CTH except from headings 55.09 to 55.11 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|--|---|
| Chapter | Heading | Subheading | | |
| | | 5513.13 | -- Other woven fabrics of polyester staple fibres | CTH except from headings 55.09 to 55.11 |
| | | 5513.19 | -- Other woven fabrics | CTH except from headings 55.09 to 55.11 |
| | | | - Dyed | |
| | | 5513.21 | -- Of polyester staple fibres, plain weave | CTH |
| | | 5513.23 | -- Other woven fabrics of polyester staple fibres | CTH |
| | | 5513.29 | -- Other woven fabrics | CTH |
| | | | - Of yarns of different colours | |
| | | 5513.31 | -- Of polyester staple fibres, plain weave | CTH except from headings 55.09 to 55.11 |
| | | 5513.39 | -- Other woven fabrics | CTH except from headings 55.09 to 55.11 |
| | | | - Printed | |
| | | 5513.41 | -- Of polyester staple fibres, plain weave | CTH |
| | | 5513.49 | -- Other woven fabrics | CTH |
| | 55.14 | | Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² | |
| | | | - Unbleached or bleached | |
| | | 5514.11 | -- Of polyester staple fibres, plain weave | CTH except from headings 55.09 to 55.11 |
| | | 5514.12 | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | CTH except from headings 55.09 to 55.11 |

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| Chapter | Heading | Subheading | | |
| | | 5514.19 | -- Other woven fabrics | CTH except from headings 55.09 to 55.11 |
| | | | - Dyed | |
| | | 5514.21 | -- Of polyester staple fibres, plain weave | CTH |
| | | 5514.22 | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | CTH |
| | | 5514.23 | -- Other woven fabrics of polyester staple fibres | CTH |
| | | 5514.29 | -- Other woven fabrics | CTH |
| | | 5514.30 | - Of yarns of different colours | CTH except from headings 55.09 to 55.11 |
| | | | - Printed | |
| | | 5514.41 | -- Of polyester staple fibres, plain weave | CTH |
| | | 5514.42 | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | CTH |
| | | 5514.43 | -- Other woven fabrics of polyester staple fibres | CTH |
| | | 5514.49 | -- Other woven fabrics | CTH |
| | 55.15 | | Other woven fabrics of synthetic staple fibres | CTH |
| | 55.16 | | Woven fabrics of artificial staple fibres | |
| | | | - Containing 85 % or more by weight of artificial staple fibres | |
| | | 5516.11 | -- Unbleached or bleached | CTH except from headings 55.09 to 55.11 |
| | | 5516.12 | -- Dyed | CTH |
| | | 5516.13 | -- Of yarns of different colours | CTH except from headings 55.09 to 55.11 |
| | | 5516.14 | -- Printed | CTH |
| | | | - Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments | |
| | | 5516.21 | -- Unbleached or bleached | CTH except from |

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| Chapter | Heading | Subheading | | |
| | | | | headings 55.09 to 55.11 |
| | | 5516.22 | -- Dyed | CTH |
| | | 5516.23 | -- Of yarns of different colours | CTH except from headings 55.09 to 55.11 |
| | | 5516.24 | -- Printed | CTH |
| | | | - Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair | |
| | | 5516.31 | -- Unbleached or bleached | CTH except from headings 55.09 to 55.11 |
| | | 5516.32 | -- Dyed | CTH |
| | | 5516.33 | -- Of yarns of different colours | CTH except from headings 55.09 to 55.11 |
| | | 5516.34 | -- Printed | CTH |
| | | | - Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton | |
| | | 5516.41 | -- Unbleached or bleached | CTH except from headings 55.09 to 55.11 |
| | | 5516.42 | -- Dyed | CTH |
| | | 5516.43 | -- Of yarns of different colours | CTH except from headings 55.09 to 55.11 |
| | | 5516.44 | -- Printed | CTH |
| | | | - Other | |
| | | 5516.91 | -- Unbleached or bleached | CTH except from headings |

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| Chapter | Heading | Subheading | | |
| | | | | 55.09 to 55.11 |
| | | 5516.92 | -- Dyed | CTH |
| | | 5516.93 | -- Of yarns of different colours | CTH except from headings 55.09 to 55.11 |
| | | 5516.94 | -- Printed | CTH |
| 56 | | | CHAPTER 56: WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF | |
| | 56.01 | | Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps | CC |
| | 56.02 | | Felt, whether or not impregnated, coated, covered or laminated | CC |
| | 56.03 | | Nonwovens, whether or not impregnated, coated, covered or laminated | CC |
| | 56.04 | | Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics | CC |
| | 56.05 | 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 | CC |
| | 56.06 | 5606.00 | Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn | CC |
| | 56.07 | | Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics | CC |
| | 56.08 | | Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials | |
| | | | - Of man-made textile materials | |
| | | 5608.11 | -- Made up fishing nets | CC |
| | | 5608.19 | -- Other | CTH |
| | | 5608.90 | - Other | CTH |

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|-------------------|---------|------------|--|-----------------------|
| Chapter | Heading | Subheading | | |
| | 56.09 | 5609.00 | Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included | CTH |
| 57 | | | CHAPTER 57: CARPETS AND OTHER TEXTILE FLOOR COVERINGS | CC |
| 58 | | | CHAPTER 58: SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY | CC |
| 59 | | | CHAPTER 59: IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE | CC |
| 60 | | | CHAPTER 60: KNITTED OR CROCHETED FABRICS | CC |
| 61 | | | CHAPTER 61: ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED | CC |
| 62 | | | CHAPTER 62: ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED | CC |
| 63 | | | CHAPTER 63: OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS | |
| | 63.01 | | Blankets and travelling rugs | CC |
| | 63.02 | | Bed linen, table linen, toilet linen and kitchen linen | CC |
| | 63.03 | | Curtains (including drapes) and interior blinds; curtain or bed valances | CC |
| | 63.04 | | Other furnishing articles, excluding those of heading 94.04 | CC |
| | 63.05 | | Sacks and bags, of a kind used for the packing of goods | CC |
| | 63.06 | | Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods | |
| | | | - Tarpaulins, awnings and sunblinds | |
| | | 6306.12 | -- Of synthetic fibres | CC |
| | | 6306.19 | -- Of other textile materials | CC |
| | | | - Tents | |
| | | 6306.22 | -- Of synthetic fibres | CC or RVC40 |
| | | 6306.29 | -- Of other textile materials | CC or RVC40 |

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| Chapter | Heading | Subheading | | |
| | | 6306.30 | - Sails | CC or RVC40 |
| | | 6306.40 | - Pneumatic mattresses | CC |
| | | 6306.90 | - Other | CC |
| | 63.07 | | Other made up articles, including dress patterns | |
| | | 6307.10 | - Floor-cloths, dish-cloths, dusters and similar cleaning cloths | CC |
| | | 6307.20 | - Life-jackets and life-belts | CC or RVC40 |
| | | 6307.90 | - Other | CC |
| | 63.08 | 6308.00 | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale | CC |
| | 63.09 | 6309.00 | Worn clothing and other worn articles | CC |
| | 63.10 | | Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials | CC |
| SECTION XII | | | | |
| FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR | | | | |
| 64 | | | CHAPTER 64: FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES | |
| | 64.01 | | 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 | CTH or RVC40 |
| | 64.02 | | Other footwear with outer soles and uppers of rubber or plastics | CTH or RVC40 |
| | 64.03 | | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather | CTH or RVC40 |
| | 64.04 | | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials | CTH or RVC40 |
| | 64.05 | | Other footwear | CTH or RVC40 |

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|---|---------|------------|---|-----------------------|----|
| Chapter | Heading | Subheading | | | |
| | 64.06 | | 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 | CC | or |
| | | | | RVC40 | |
| 65 | | | CHAPTER 65: HEADGEAR AND PARTS THEREOF | CTH | or |
| | | | | RVC40 | |
| 66 | | | CHAPTER 66: UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS, AND PARTS THEREOF | CTH | or |
| | | | | RVC40 | |
| 67 | | | CHAPTER 67: PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR | CTH | or |
| | | | | RVC40 | |
| SECTION XIII | | | | | |
| ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE | | | | | |
| 68 | | | CHAPTER 68: ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS | CTH | or |
| | | | | RVC40 | |
| 69 | | | CHAPTER 69: CERAMIC PRODUCTS | CTH | or |
| | | | | RVC40 | |
| 70 | | | CHAPTER 70: GLASS AND GLASSWARE | | |
| | 70.01 | 7001.00 | Cullet and other waste and scrap of glass; glass in the mass | CTH | or |
| | | | | RVC40 | |
| | 70.02 | | Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked | CTH | or |
| | | | | RVC40 | |
| | 70.03 | | Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked | CTH | or |
| | | | | RVC40 | |
| | 70.04 | | Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked | CTH | or |
| | | | | RVC40 | |
| | 70.05 | | Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked | CTH | or |
| | | | | RVC40 | |
| | 70.06 | 7006.00 | Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled | CTH | or |
| | | | | RVC40 | |

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| Chapter | Heading | Subheading | | |
| | | | or otherwise worked, but not framed or fitted with other materials | |
| | 70.07 | | Safety glass, consisting of toughened (tempered) or laminated glass | CTH or RVC40 |
| | 70.08 | 7008.00 | Multiple-walled insulating units of glass | CTH except from headings 70.03 to 70.09, or RVC40 |
| | 70.09 | | Glass mirrors, whether or not framed, including rear-view mirrors | CTH or RVC40 |
| | 70.10 | | Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass | CTH or RVC40 |
| | 70.11 | | Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like | CTH or RVC40 |
| | 70.13 | | 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) | CTH or RVC40 |
| | 70.14 | 7014.00 | Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked | CTH or RVC40 |
| | 70.15 | | Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses | CTH or RVC40 |
| | 70.16 | | Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms | CTH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|---|---------|------------|--|-----------------------|
| Chapter | Heading | Subheading | | |
| | 70.17 | | Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated | CTH or RVC40 |
| | 70.18 | | Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter | CTH or RVC40 |
| | 70.19 | | Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics) | CTH or RVC40 |
| | 70.20 | 7020.00 | Other articles of glass | CTH or RVC40 |
| SECTION XIV | | | | |
| NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN | | | | |
| 71 | | | CHAPTER 71: NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN | |
| | 71.01 | | Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport | CC |
| | 71.02 | | Diamonds, whether or not worked, but not mounted or set | |
| | | 7102.10 | - Unsorted | CC or RVC40 |
| | | | - Industrial | |
| | | 7102.21 | -- Unworked or simply sawn, cleaved or bruted | CC or RVC40 |
| | | 7102.29 | -- Other | CTSH or RVC40 |
| | | | - Non-industrial | |
| | | 7102.31 | -- Unworked or simply sawn, cleaved or bruted | CC or RVC40 |

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|-------------------|---------|------------|--|-----------------------|
| Chapter | Heading | Subheading | | |
| | | 7102.39 | -- Other | CTSH or RVC40 |
| | 71.03 | | Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport | |
| | | 7103.10 | - Unworked or simply sawn or roughly shaped | CC or RVC40 |
| | | | - Otherwise worked | |
| | | 7103.91 | -- Rubies, sapphires and emeralds | CTSH or RVC40 |
| | | 7103.99 | -- Other | CTSH or RVC40 |
| | 71.04 | | Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport | |
| | | 7104.10 | - Piezo-electric quartz | CTH or RVC40 |
| | | 7104.20 | - Other, unworked or simply sawn or roughly shaped | CTH or RVC40 |
| | | 7104.90 | - Other | CTSH or RVC40 |
| | 71.05 | | Dust and powder of natural or synthetic precious or semi-precious stones | CTH or RVC40 |
| | 71.06 | | Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form | CC or RVC40 |
| | 71.07 | 7107.00 | Base metals clad with silver, not further worked than semi-manufactured | CC or RVC40 |
| | 71.08 | | Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form | |
| | | | - Non-monetary | |
| | | 7108.11 | -- Powder | CC or RVC40 |
| | | 7108.12 | -- Other unwrought forms | CC or RVC40 |

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| Chapter | Heading | Subheading | | |
| | | 7108.13 | -- Other semi-manufactured forms | CTH or RVC40 |
| | | 7108.20 | - Monetary | CC or RVC40 |
| | 71.09 | 7109.00 | Base metals or silver, clad with gold, not further worked than semi-manufactured | CC or RVC40 |
| | 71.10 | | Platinum, unwrought or in semi-manufactured forms, or in powder form | CC or RVC40 |
| | 71.11 | 7111.00 | Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured | CC or RVC40 |
| | 71.12 | | Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal | WO |
| | 71.13 | | Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal | CTH or RVC40 |
| | 71.14 | | Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal | CTH or RVC40 |
| | 71.15 | | Other articles of precious metal or of metal clad with precious metal | CTH or RVC40 |
| | 71.16 | | Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) | CTH or RVC40 |
| | 71.17 | | Imitation jewellery | CTH or RVC40 |
| | 71.18 | | Coin | CTH or RVC40 |
| SECTION XV | | | | |
| BASE METALS AND ARTICLES OF BASE METAL | | | | |
| 72 | | | CHAPTER 72: IRON AND STEEL | |
| | 72.01 | | Pig iron and spiegeleisen in pigs, blocks or other primary forms | CTH or RVC40 |
| | 72.02 | | Ferro-alloys | CTH or RVC40 |
| | 72.03 | | Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 %, in lumps, pellets or similar forms | CTH or RVC40 |

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| Chapter | Heading | Subheading | | |
| | 72.04 | | Ferrous waste and scrap; remelting scrap ingots of iron or steel | CTH |
| | 72.05 | | Granules and powders, of pig iron, spiegeleisen, iron or steel | CTH or RVC40 |
| | 72.06 | | Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03) | CTH or RVC40 |
| | 72.07 | | Semi-finished products of iron or non-alloy steel | CTH except from heading 72.06, or RVC40 |
| | 72.08 | | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated | CTH except from heading 72.07, or RVC40 |
| | 72.09 | | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated | CTH except from heading 72.08, or RVC40 |
| | 72.10 | | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated | CTH except from heading 72.08 or 72.09, or RVC40 |
| | 72.11 | | Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated | CTH except from heading 72.08 or 72.09, or RVC40 |
| | 72.12 | | Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated | CTH except from headings 72.08 to 72.11, or RVC40 |
| | 72.13 | | Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel | CTH or RVC40 |
| | 72.14 | | 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 | CTH except from heading 72.13, or RVC40 |
| | 72.15 | | Other bars and rods of iron or non-alloy steel | CTH except from heading 72.13 or |

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| Chapter | Heading | Subheading | | |
| | | | | 72.14, or RVC40 |
| | 72.16 | | Angles, shapes and sections of iron or non-alloy steel | CTH except from headings 72.08 to 72.15, or RVC40 |
| | 72.17 | | Wire of iron or non-alloy steel | CTH or RVC40 |
| | 72.18 | | Stainless steel in ingots or other primary forms; semi-finished products of stainless steel | CTH or RVC40 |
| | 72.19 | | Flat-rolled products of stainless steel, of a width of 600 mm or more | |
| | | | - Not further worked than hot-rolled, in coils | |
| | | 7219.11 | -- Of a thickness exceeding 10 mm | CTH or RVC40 |
| | | 7219.12 | -- Of a thickness of 4.75 mm or more but not exceeding 10 mm | CTH or RVC40 |
| | | 7219.13 | -- Of a thickness of 3 mm or more but less than 4.75 mm | CTH or RVC40 |
| | | 7219.14 | -- Of a thickness of less than 3 mm | CTH or RVC40 |
| | | | - Not further worked than hot-rolled, not in coils | |
| | | 7219.21 | -- Of a thickness exceeding 10 mm | CTH or RVC40 |
| | | 7219.22 | -- Of a thickness of 4.75 mm or more but not exceeding 10 mm | CTH or RVC40 |
| | | 7219.23 | -- Of a thickness of 3 mm or more but less than 4.75 mm | CTH or RVC40 |
| | | 7219.24 | -- Of a thickness of less than 3 mm | CTH or RVC40 |
| | | | - Not further worked than cold-rolled (cold-reduced) | |
| | | 7219.31 | -- Of a thickness of 4.75 mm or more | CTSH or RVC40 |
| | | 7219.32 | -- Of a thickness of 3 mm or more but less than 4.75 mm | CTSH or RVC40 |
| | | 7219.33 | -- Of a thickness exceeding 1 mm but less than 3 mm | CTSH or RVC40 |
| | | 7219.34 | -- Of a thickness of 0.5 mm or more but not exceeding 1 mm | CTSH or RVC40 |

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| Chapter | Heading | Subheading | | |
| | | 7219.35 | -- Of a thickness of less than 0.5 mm | CTSH or RVC40 |
| | | 7219.90 | - Other | CTSH or RVC40 |
| | 72.20 | | Flat-rolled products of stainless steel, of a width of less than 600 mm | CTH except from heading 72.19, or RVC40 |
| | 72.21 | 7221.00 | Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel | CTH or RVC40 |
| | 72.22 | | Other bars and rods of stainless steel; angles, shapes and sections of stainless steel | CTH or RVC40 |
| | 72.23 | 7223.00 | Wire of stainless steel | CTH or RVC40 |
| | 72.24 | | Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel | CTH or RVC40 |
| | 72.25 | | Flat-rolled products of other alloy steel, of a width of 600 mm or more | CTH or RVC40 |
| | 72.26 | | Flat-rolled products of other alloy steel, of a width of less than 600 mm | CTH except from heading 72.25, or RVC40 |
| | 72.27 | | Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel | CTH or RVC40 |
| | 72.28 | | 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 | CTH except from heading 72.27, or RVC40 |
| | 72.29 | | Wire of other alloy steel | CTH or RVC40 |
| 73 | | | CHAPTER 73: ARTICLES OF IRON OR STEEL | CTH or RVC40 |
| 74 | | | CHAPTER 74: COPPER AND ARTICLES THEREOF | |
| | 74.01 | 7401.00 | Copper mattes; cement copper (precipitated copper) | CTH or RVC40 |
| | 74.02 | 7402.00 | Unrefined copper; copper anodes for electrolytic refining | CTH or RVC40 |
| | 74.03 | | Refined copper and copper alloys, unwrought | CTH or RVC40 |
| | 74.04 | 7404.00 | Copper waste and scrap | CTH |
| | 74.05 | 7405.00 | Master alloys of copper | CTH or RVC40 |

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|-------------------|---------|------------|--|-----------------------|
| Chapter | Heading | Subheading | | |
| | 74.06 | | Copper powders and flakes | CTH or RVC40 |
| | 74.07 | | Copper bars, rods and profiles | CTH or RVC40 |
| | 74.08 | | Copper wire | CTH or RVC40 |
| | 74.09 | | Copper plates, sheets and strip, of a thickness exceeding 0.15 mm | CTH or RVC40 |
| | 74.10 | | 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 | CTH or RVC40 |
| | 74.11 | | Copper tubes and pipes | CTH or RVC40 |
| | 74.12 | | Copper tube or pipe fittings (for example, couplings, elbows, sleeves) | CTH or RVC40 |
| | 74.13 | 7413.00 | Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated | CTH or RVC40 |
| | 74.15 | | Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper | CTH or RVC40 |
| | 74.18 | | 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 | CTH or RVC40 |
| | 74.19 | | Other articles of copper | CTH or RVC40 |
| 75 | | | CHAPTER 75: NICKEL AND ARTICLES THEREOF | |
| | 75.01 | | Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy | CTH or RVC40 |
| | 75.02 | | Unwrought nickel | CTH or RVC40 |
| | 75.03 | 7503.00 | Nickel waste and scrap | CTH |
| | 75.04 | 7504.00 | Nickel powders and flakes | CTH or RVC40 |
| | 75.05 | | Nickel bars, rods, profiles and wire | CTH or RVC40 |
| | 75.06 | | Nickel plates, sheets, strip and foil | CTH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|---|---|
| Chapter | Heading | Subheading | | |
| | 75.07 | | Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves) | CTH or RVC40 |
| | 75.08 | | Other articles of nickel | CTH or RVC40 |
| 76 | | | CHAPTER 76: ALUMINIUM AND ARTICLES THEREOF | |
| | 76.01 | | Unwrought aluminium | CTH or RVC40 |
| | 76.02 | 7602.00 | Aluminium waste and scrap | CTH |
| | 76.03 | | Aluminium powders and flakes | CTH or RVC40 |
| | 76.04 | | Aluminium bars, rods and profiles | CTH or RVC40 |
| | 76.05 | | Aluminium wire | CTH except from heading 76.04, or RVC40 |
| | 76.06 | | Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm | CTH or RVC40 |
| | 76.07 | | Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm | CTH or RVC40 |
| | 76.08 | | Aluminium tubes and pipes | CTH or RVC40 |
| | 76.09 | 7609.00 | Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves) | CTH or RVC40 |
| | 76.10 | | Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures | CTH or RVC40 |
| | 76.11 | 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 | CTH or RVC40 |
| | 76.12 | | Aluminium casks, drums, cans, boxes and similar containers (including rigid or | CTH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|--|-----------------------|
| Chapter | Heading | Subheading | | |
| | | | 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 | |
| | 76.13 | 7613.00 | Aluminium containers for compressed or liquefied gas | CTH or RVC40 |
| | 76.14 | | Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated | CTH or RVC40 |
| | 76.15 | | Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium | CTH or RVC40 |
| | 76.16 | | Other articles of aluminium | CTH or RVC40 |
| 78 | | | CHAPTER 78: LEAD AND ARTICLES THEREOF | |
| | 78.01 | | Unwrought lead | CTH or RVC40 |
| | 78.02 | 7802.00 | Lead waste and scrap | CTH |
| | 78.04 | | Lead plates, sheets, strip and foil; lead powders and flakes | CTH or RVC40 |
| | 78.06 | 7806.00 | Other articles of lead | CTH or RVC40 |
| 79 | | | CHAPTER 79: ZINC AND ARTICLES THEREOF | |
| | 79.01 | | Unwrought zinc | CTH or RVC40 |
| | 79.02 | 7902.00 | Zinc waste and scrap | CTH |
| | 79.03 | | Zinc dust, powders and flakes | CTH or RVC40 |
| | 79.04 | 7904.00 | Zinc bars, rods, profiles and wire | CTH or RVC40 |
| | 79.05 | 7905.00 | Zinc plates, sheets, strip and foil | CTH or RVC40 |
| | 79.07 | 7907.00 | Other articles of zinc | CTH or RVC40 |
| 80 | | | CHAPTER 80: TIN AND ARTICLES THEREOF | |
| | 80.01 | | Unwrought tin | CTH or RVC40 |
| | 80.02 | 8002.00 | Tin waste and scrap | CTH |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|---|-----------------------|
| Chapter | Heading | Subheading | | |
| | 80.03 | 8003.00 | Tin bars, rods, profiles and wire | CTH or RVC40 |
| | 80.07 | 8007.00 | Other articles of tin | CTH or RVC40 |
| 81 | | | CHAPTER 81: OTHER BASE METALS; CERMETS; ARTICLES THEREOF | |
| | 81.01 | | Tungsten (wolfram) and articles thereof, including waste and scrap | |
| | | 8101.10 | - Powders | CTSH or RVC40 |
| | | | - Other | |
| | | 8101.94 | -- Unwrought tungsten, including bars and rods obtained simply by sintering | CTSH or RVC40 |
| | | 8101.96 | -- Wire | CTSH or RVC40 |
| | | 8101.97 | -- Waste and scrap | CTSH |
| | | 8101.99 | -- Other | CTSH or RVC40 |
| | 81.02 | | Molybdenum and articles thereof, including waste and scrap | |
| | | 8102.10 | - Powders | CTSH or RVC40 |
| | | | - Other | |
| | | 8102.94 | -- Unwrought molybdenum, including bars and rods obtained simply by sintering | CTSH or RVC40 |
| | | 8102.95 | -- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil | CTSH or RVC40 |
| | | 8102.96 | -- Wire | CTSH or RVC40 |
| | | 8102.97 | -- Waste and scrap | CTSH |
| | | 8102.99 | -- Other | CTSH or RVC40 |
| | 81.03 | | Tantalum and articles thereof, including waste and scrap | |
| | | 8103.20 | - Unwrought tantalum, including bars and rods obtained simply by sintering; powders | CTSH or RVC40 |
| | | 8103.30 | - Waste and scrap | CTSH |
| | | 8103.90 | - Other | CTSH or RVC40 |
| | 81.04 | | Magnesium and articles thereof, including waste and scrap | |
| | | | - Unwrought magnesium | |
| | | 8104.11 | -- Containing at least 99.8 % by weight of magnesium | CTSH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|--|-----------------------|
| Chapter | Heading | Subheading | | |
| | | 8104.19 | -- Other | CTSH or RVC40 |
| | | 8104.20 | - Waste and scrap | CTSH |
| | | 8104.30 | - Rasplings, turnings and granules, graded according to size; powders | CTSH or RVC40 |
| | | 8104.90 | - Other | CTSH or RVC40 |
| | 81.05 | | Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap | |
| | | 8105.20 | - Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders | CTSH or RVC40 |
| | | 8105.30 | - Waste and scrap | CTSH |
| | | 8105.90 | - Other | CTSH or RVC40 |
| | 81.06 | 8106.00 | Bismuth and articles thereof, including waste and scrap | CTH or RVC40 |
| | 81.07 | | Cadmium and articles thereof, including waste and scrap | |
| | | 8107.20 | - Unwrought cadmium; powders | CTSH or RVC40 |
| | | 8107.30 | - Waste and scrap | CTSH |
| | | 8107.90 | - Other | CTSH or RVC40 |
| | 81.08 | | Titanium and articles thereof, including waste and scrap | |
| | | 8108.20 | - Unwrought titanium; powders | CTSH or RVC40 |
| | | 8108.30 | - Waste and scrap | CTSH |
| | | 8108.90 | - Other | CTSH or RVC40 |
| | 81.09 | | Zirconium and articles thereof, including waste and scrap | |
| | | 8109.20 | - Unwrought zirconium; powders | CTSH or RVC40 |
| | | 8109.30 | - Waste and scrap | CTSH |
| | | 8109.90 | - Other | CTSH or RVC40 |
| | 81.10 | | Antimony and articles thereof, including waste and scrap | |
| | | 8110.10 | - Unwrought antimony; powders | CTSH or RVC40 |
| | | 8110.20 | - Waste and scrap | CTSH |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|---|-----------------------|
| Chapter | Heading | Subheading | | |
| | | 8110.90 | - Other | CTSH or RVC40 |
| | 81.11 | 8111.00 | Manganese and articles thereof, including waste and scrap | CC or RVC40 |
| | 81.12 | | Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap | |
| | | | - Beryllium | |
| | | 8112.12 | -- Unwrought; powders | CTSH or RVC40 |
| | | 8112.13 | -- Waste and scrap | CTSH |
| | | 8112.19 | -- Other | CTSH or RVC40 |
| | | | - Chromium | |
| | | 8112.21 | -- Unwrought; powders | CTSH or RVC40 |
| | | 8112.22 | -- Waste and scrap | CTSH |
| | | 8112.29 | -- Other | CTSH or RVC40 |
| | | | - Thallium | |
| | | 8112.51 | -- Unwrought; powders | CTSH or RVC40 |
| | | 8112.52 | -- Waste and scrap | CTSH |
| | | 8112.59 | -- Other | CTSH or RVC40 |
| | | | - Other | |
| | | 8112.92 | -- Unwrought; waste and scrap; powders | CTH or RVC40 |
| | | 8112.99 | -- Other | CTSH or RVC40 |
| | 81.13 | 8113.00 | Cermets and articles thereof, including waste and scrap | CC or RVC40 |
| 82 | | | CHAPTER 82: TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL | CC or RVC40 |
| 83 | | | CHAPTER 83: MISCELLANEOUS ARTICLES OF BASE METAL | |
| | 83.01 | | 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 | |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|---|-----------------------|
| Chapter | Heading | Subheading | | |
| | | 8301.10 | - Padlocks | CTSH or RVC40 |
| | | 8301.20 | - Locks of a kind used for motor vehicles | CTSH or RVC40 |
| | | 8301.30 | - Locks of a kind used for furniture | CTSH or RVC40 |
| | | 8301.40 | - Other locks | CTSH or RVC40 |
| | | 8301.50 | - Clasps and frames with clasps, incorporating locks | CTSH or RVC40 |
| | | 8301.60 | - Parts | CTH or RVC40 |
| | | 8301.70 | - Keys presented separately | CTH or RVC40 |
| | 83.02 | | 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 | CTH or RVC40 |
| | 83.03 | 8303.00 | Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal | CTH or RVC40 |
| | 83.04 | 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 | CTH or RVC40 |
| | 83.05 | | Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal | CTH or RVC40 |
| | 83.06 | | Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal | CTH or RVC40 |
| | 83.07 | | Flexible tubing of base metal, with or without fittings | CTH or RVC40 |
| | 83.08 | | Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, | CTH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|--|---------|------------|---|-----------------------|
| Chapter | Heading | Subheading | | |
| | | | footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal | |
| | 83.09 | | Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal | CTH or RVC40 |
| | 83.10 | 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 | CTH or RVC40 |
| | 83.11 | | Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying | CTH or RVC40 |
| SECTION XVI | | | | |
| MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES | | | | |
| 84 | | | CHAPTER 84: NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF | |
| | 84.01 | | Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation | |
| | | 8401.10 | - Nuclear reactors | CTSH or RVC40 |
| | | 8401.20 | - Machinery and apparatus for isotopic separation, and parts thereof | CTSH or RVC40 |
| | | 8401.30 | - Fuel elements (cartridges), non-irradiated | CTSH or RVC40 |
| | | 8401.40 | - Parts of nuclear reactors | CTH or RVC40 |
| | 84.02 | | Steam or other vapour generating boilers (other than central heating hot water boilers) | |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|---|-----------------------|
| Chapter | Heading | Subheading | | |
| | | | capable also of producing low pressure steam); super-heated water boilers | |
| | | | - Steam or other vapour generating boilers | |
| | | 8402.11 | -- Watertube boilers with a steam production exceeding 45 t per hour | CTSH or RVC40 |
| | | 8402.12 | -- Watertube boilers with a steam production not exceeding 45 t per hour | CTSH or RVC40 |
| | | 8402.19 | -- Other vapour generating boilers, including hybrid boilers | CTSH or RVC40 |
| | | 8402.20 | - Super-heated water boilers | CTSH or RVC40 |
| | | 8402.90 | - Parts | CTH or RVC40 |
| | 84.03 | | Central heating boilers other than those of heading 84.02 | |
| | | 8403.10 | - Boilers | CTSH or RVC40 |
| | | 8403.90 | - Parts | CTH or RVC40 |
| | 84.04 | | 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 | |
| | | 8404.10 | - Auxiliary plant for use with boilers of heading 84.02 or 84.03 | CTSH or RVC40 |
| | | 8404.20 | - Condensers for steam or other vapour power units | CTSH or RVC40 |
| | | 8404.90 | - Parts | CTH or RVC40 |
| | 84.05 | | Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers | |
| | | 8405.10 | - Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers | CTSH or RVC40 |
| | | 8405.90 | - Parts | CTH or RVC40 |
| | 84.06 | | Steam turbines and other vapour turbines | |
| | | 8406.10 | - Turbines for marine propulsion | CTSH or RVC40 |
| | | | - Other turbines | |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|---|-----------------------|
| Chapter | Heading | Subheading | | |
| | | 8406.81 | -- Of an output exceeding 40 MW | CTSH or RVC40 |
| | | 8406.82 | -- Of an output not exceeding 40 MW | CTSH or RVC40 |
| | | 8406.90 | - Parts | CTH or RVC40 |
| | 84.07 | | Spark-ignition reciprocating or rotary internal combustion piston engines | CTH or RVC40 |
| | 84.08 | | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) | |
| | | 8408.10 | - Marine propulsion engines | CTH or RVC40 |
| | | 8408.20 | - Engines of a kind used for the propulsion of vehicles of Chapter 87 | CC or RVC40 |
| | | 8408.90 | - Other engines | CTH or RVC40 |
| | 84.09 | | Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08 | CTH or RVC40 |
| | 84.10 | | Hydraulic turbines, water wheels, and regulators therefor | |
| | | | - Hydraulic turbines and water wheels | |
| | | 8410.11 | -- Of a power not exceeding 1,000 kW | CTSH or RVC40 |
| | | 8410.12 | -- Of a power exceeding 1,000 kW but not exceeding 10,000 kW | CTSH or RVC40 |
| | | 8410.13 | -- Of a power exceeding 10,000 kW | CTSH or RVC40 |
| | | 8410.90 | - Parts, including regulators | CTH or RVC40 |
| | 84.11 | | Turbo-jets, turbo-propellers and other gas turbines | |
| | | | - Turbo-jets | |
| | | 8411.11 | -- Of a thrust not exceeding 25 kN | CTSH or RVC40 |
| | | 8411.12 | -- Of a thrust exceeding 25 kN | CTSH or RVC40 |
| | | | - Turbo-propellers | |
| | | 8411.21 | -- Of a power not exceeding 1,100 kW | CTSH or RVC40 |
| | | 8411.22 | -- Of a power exceeding 1,100 kW | CTSH or RVC40 |
| | | | - Other gas turbines | |
| | | 8411.81 | -- Of a power not exceeding 5,000 kW | CTSH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|--|-----------------------|
| Chapter | Heading | Subheading | | |
| | | 8411.82 | -- Of a power exceeding 5,000 kW | CTSH or RVC40 |
| | | | - Parts | |
| | | 8411.91 | -- Of turbo-jets or turbo-propellers | CTH or RVC40 |
| | | 8411.99 | -- Other | CTH or RVC40 |
| | 84.12 | | Other engines and motors | |
| | | 8412.10 | - Reaction engines other than turbo-jets | CTSH or RVC40 |
| | | | - Hydraulic power engines and motors | |
| | | 8412.21 | -- Linear acting (cylinders) | CTSH or RVC40 |
| | | 8412.29 | -- Other | CTSH or RVC40 |
| | | | - Pneumatic power engines and motors | |
| | | 8412.31 | -- Linear acting (cylinders) | CTSH or RVC40 |
| | | 8412.39 | -- Other | CTSH or RVC40 |
| | | 8412.80 | - Other | CTSH or RVC40 |
| | | 8412.90 | - Parts | CTH or RVC40 |
| | 84.13 | | Pumps for liquids, whether or not fitted with a measuring device; liquid elevators | |
| | | | - Pumps fitted or designed to be fitted with a measuring device | |
| | | 8413.11 | -- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages | CTSH or RVC40 |
| | | 8413.19 | -- Other | CTSH or RVC40 |
| | | 8413.20 | - Hand pumps, other than those of subheading 8413.11 or 8413.19 | CTSH or RVC40 |
| | | 8413.30 | - Fuel, lubricating or cooling medium pumps for internal combustion piston engines | CTSH or RVC40 |
| | | 8413.40 | - Concrete pumps | CTSH or RVC40 |
| | | 8413.50 | - Other reciprocating positive displacement pumps | CTSH or RVC40 |
| | | 8413.60 | - Other rotary positive displacement pumps | CTSH or RVC40 |
| | | 8413.70 | - Other centrifugal pumps | CTSH or RVC40 |
| | | | - Other pumps; liquid elevators | |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|--|-----------------------|
| Chapter | Heading | Subheading | | |
| | | 8413.81 | -- Pumps | CTSH or RVC40 |
| | | 8413.82 | -- Liquid elevators | CTSH or RVC40 |
| | | | - Parts | |
| | | 8413.91 | -- Of pumps | CTH or RVC40 |
| | | 8413.92 | -- Of liquid elevators | CTH or RVC40 |
| | 84.14 | | Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters | |
| | | 8414.10 | - Vacuum pumps | CTSH or RVC40 |
| | | 8414.20 | - Hand- or foot-operated air pumps | CTSH or RVC40 |
| | | 8414.30 | - Compressors of a kind used in refrigerating equipment | CTSH or RVC40 |
| | | 8414.40 | - Air compressors mounted on a wheeled chassis for towing | CTSH or RVC40 |
| | | | - Fans | |
| | | 8414.51 | -- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W | CTSH or RVC40 |
| | | 8414.59 | -- Other | CTSH or RVC40 |
| | | 8414.60 | - Hoods having a maximum horizontal side not exceeding 120 cm | CTSH or RVC40 |
| | | 8414.80 | - Other | CTSH or RVC40 |
| | | 8414.90 | - Parts | CTH or RVC40 |
| | 84.15 | | Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated | |
| | | 8415.10 | - Window or wall types, self-contained or "split-system" | CTSH or RVC40 |
| | | 8415.20 | - Of a kind used for persons, in motor vehicles | CTH or RVC40 |
| | | | - Other | |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|---|-----------------------|
| Chapter | Heading | Subheading | | |
| | | 8415.81 | -- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps) | CTSH or RVC40 |
| | | 8415.82 | -- Other, incorporating a refrigerating unit | CTSH or RVC40 |
| | | 8415.83 | -- Not incorporating a refrigerating unit | CTSH or RVC40 |
| | | 8415.90 | - Parts | CTH or RVC40 |
| | 84.16 | | Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances | |
| | | 8416.10 | - Furnace burners for liquid fuel | CTSH or RVC40 |
| | | 8416.20 | - Other furnace burners, including combination burners | CTSH or RVC40 |
| | | 8416.30 | - Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances | CTSH or RVC40 |
| | | 8416.90 | - Parts | CTH or RVC40 |
| | 84.17 | | Industrial or laboratory furnaces and ovens, including incinerators, non-electric | |
| | | 8417.10 | - Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals | CTSH or RVC40 |
| | | 8417.20 | - Bakery ovens, including biscuit ovens | CTSH or RVC40 |
| | | 8417.80 | - Other | CTSH or RVC40 |
| | | 8417.90 | - Parts | CTH or RVC40 |
| | 84.18 | | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15 | |
| | | 8418.10 | - Combined refrigerator-freezers, fitted with separate external doors | CTSH or RVC40 |
| | | | - Refrigerators, household type | |
| | | 8418.21 | -- Compression-type | CTSH or RVC40 |
| | | 8418.29 | -- Other | CTSH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|--|-----------------------|
| Chapter | Heading | Subheading | | |
| | | 8418.30 | - Freezers of the chest type, not exceeding 800 l capacity | CTSH or RVC40 |
| | | 8418.40 | - Freezers of the upright type, not exceeding 900 l capacity | CTSH or RVC40 |
| | | 8418.50 | - Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment | CTSH or RVC40 |
| | | | - Other refrigerating or freezing equipment; heat pumps | |
| | | 8418.61 | -- Heat pumps other than air conditioning machines of heading 84.15 | CTSH or RVC40 |
| | | 8418.69 | -- Other | CTSH or RVC40 |
| | | | - Parts | |
| | | 8418.91 | -- Furniture designed to receive refrigerating or freezing equipment | CTH or RVC40 |
| | | 8418.99 | -- Other | CTH or RVC40 |
| | 84.19 | | Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, 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 | |
| | | | - Instantaneous or storage water heaters, non-electric | |
| | | 8419.11 | -- Instantaneous gas water heaters | CTSH or RVC40 |
| | | 8419.19 | -- Other | CTSH or RVC40 |
| | | 8419.20 | - Medical, surgical or laboratory sterilisers | CTSH or RVC40 |
| | | | - Dryers | |
| | | 8419.31 | -- For agricultural products | CTSH or RVC40 |
| | | 8419.32 | -- For wood, paper pulp, paper or paperboard | CTSH or RVC40 |

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| Chapter | Heading | Subheading | | |
| | | 8419.39 | -- Other | CTSH or RVC40 |
| | | 8419.40 | - Distilling or rectifying plant | CTSH or RVC40 |
| | | 8419.50 | - Heat exchange units | CTSH or RVC40 |
| | | 8419.60 | - Machinery for liquefying air or other gases | CTSH or RVC40 |
| | | | - Other machinery, plant and equipment | |
| | | 8419.81 | -- For making hot drinks or for cooking or heating food | CTSH or RVC40 |
| | | 8419.89 | -- Other | CTSH or RVC40 |
| | | 8419.90 | - Parts | CTH or RVC40 |
| | 84.20 | | Calendering or other rolling machines, other than for metals or glass, and cylinders therefor | |
| | | 8420.10 | - Calendering or other rolling machines | CTSH or RVC40 |
| | | | - Parts | |
| | | 8420.91 | -- Cylinders | CTH or RVC40 |
| | | 8420.99 | -- Other | CTH or RVC40 |
| | 84.21 | | Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases | |
| | | | - Centrifuges, including centrifugal dryers | |
| | | 8421.11 | -- Cream separators | CTSH or RVC40 |
| | | 8421.12 | -- Clothes-dryers | CTSH or RVC40 |
| | | 8421.19 | -- Other | CTSH or RVC40 |
| | | | - Filtering or purifying machinery and apparatus for liquids | |
| | | 8421.21 | -- For filtering or purifying water | CTSH or RVC40 |
| | | 8421.22 | -- For filtering or purifying beverages other than water | CTSH or RVC40 |
| | | 8421.23 | -- Oil or petrol-filters for internal combustion engines | CTSH or RVC40 |
| | | 8421.29 | -- Other | CTSH or RVC40 |

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| Chapter | Heading | Subheading | | |
| | | | - Filtering or purifying machinery and apparatus for gases | |
| | | 8421.31 | -- Intake air filters for internal combustion engines | CTSH or RVC40 |
| | | 8421.39 | -- Other | CTSH or RVC40 |
| | | | - Parts | |
| | | 8421.91 | -- Of centrifuges, including centrifugal dryers | CTH or RVC40 |
| | | 8421.99 | -- Other | CTH or RVC40 |
| | 84.22 | | 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 | |
| | | | - Dish washing machines | |
| | | 8422.11 | -- Of the household type | CTSH or RVC40 |
| | | 8422.19 | -- Other | CTSH or RVC40 |
| | | 8422.20 | - Machinery for cleaning or drying bottles or other containers | CTSH or RVC40 |
| | | 8422.30 | - Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages | CTSH or RVC40 |
| | | 8422.40 | - Other packing or wrapping machinery (including heat-shrink wrapping machinery) | CTSH or RVC40 |
| | | 8422.90 | - Parts | CTH or RVC40 |
| | 84.23 | | Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds | |
| | | 8423.10 | - Personal weighing machines, including baby scales; household scales | CTSH or RVC40 |
| | | 8423.20 | - Scales for continuous weighing of goods on conveyors | CTSH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
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| Chapter | Heading | Subheading | | |
| | | 8423.30 | - Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales | CTSH or RVC40 |
| | | | - Other weighing machinery | |
| | | 8423.81 | -- Having a maximum weighing capacity not exceeding 30 kg | CTSH or RVC40 |
| | | 8423.82 | -- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg | CTSH or RVC40 |
| | | 8423.89 | -- Other | CTSH or RVC40 |
| | | 8423.90 | - Weighing machine weights of all kinds; parts of weighing machinery | CTH or RVC40 |
| | 84.24 | | Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines | |
| | | 8424.10 | - Fire extinguishers, whether or not charged | CTSH or RVC40 |
| | | 8424.20 | - Spray guns and similar appliances | CTSH or RVC40 |
| | | 8424.30 | - Steam or sand blasting machines and similar jet projecting machines | CTSH or RVC40 |
| | | | - Other appliances | |
| | | 8424.81 | -- Agricultural or horticultural | CTSH or RVC40 |
| | | 8424.89 | -- Other | CTSH or RVC40 |
| | | 8424.90 | - Parts | CTH or RVC40 |
| | 84.25 | | Pulley tackle and hoists other than skip hoists; winches and capstans; jacks | CTH or RVC40 |
| | 84.26 | | Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane | CTH or RVC40 |
| | 84.27 | | Fork-lift trucks; other works trucks fitted with lifting or handling equipment | CTH or RVC40 |
| | 84.28 | | Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics) | CTH or RVC40 |
| | 84.29 | | Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical | CTH or RVC40 |

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| Chapter | Heading | Subheading | | |
| | | | shovels, excavators, shovel loaders, tamping machines and road rollers | |
| | 84.30 | | Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers | CTH or RVC40 |
| | 84.31 | | Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30 | CTH or RVC40 |
| | 84.32 | | Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers | |
| | | 8432.10 | - Ploughs | CTSH or RVC40 |
| | | | - Harrows, scarifiers, cultivators, weeders and hoes | |
| | | 8432.21 | -- Disc harrows | CTSH or RVC40 |
| | | 8432.29 | -- Other | CTSH or RVC40 |
| | | 8432.30 | - Seeders, planters and transplanters | CTSH or RVC40 |
| | | 8432.40 | - Manure spreaders and fertiliser distributors | CTSH or RVC40 |
| | | 8432.80 | - Other machinery | CTSH or RVC40 |
| | | 8432.90 | - Parts | CTH or RVC40 |
| | 84.33 | | Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37 | |
| | | | - Mowers for lawns, parks or sports-grounds | |
| | | 8433.11 | -- Powered, with the cutting device rotating in a horizontal plane | CTSH or RVC40 |
| | | 8433.19 | -- Other | CTSH or RVC40 |
| | | 8433.20 | - Other mowers, including cutter bars for tractor mounting | CTSH or RVC40 |
| | | 8433.30 | - Other haymaking machinery | CTSH or RVC40 |
| | | 8433.40 | - Straw or fodder balers, including pick-up balers | CTSH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
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| Chapter | Heading | Subheading | | |
| | | | - Other harvesting machinery; threshing machinery | |
| | | 8433.51 | -- Combine harvester-threshers | CTSH or RVC40 |
| | | 8433.52 | -- Other threshing machinery | CTSH or RVC40 |
| | | 8433.53 | -- Root or tuber harvesting machines | CTSH or RVC40 |
| | | 8433.59 | -- Other | CTSH or RVC40 |
| | | 8433.60 | - Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce | CTSH or RVC40 |
| | | 8433.90 | - Parts | CTH or RVC40 |
| | 84.34 | | Milking machines and dairy machinery | |
| | | 8434.10 | - Milking machines | CTSH or RVC40 |
| | | 8434.20 | - Dairy machinery | CTSH or RVC40 |
| | | 8434.90 | - Parts | CTH or RVC40 |
| | 84.35 | | Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages | |
| | | 8435.10 | - Machinery | CTSH or RVC40 |
| | | 8435.90 | - Parts | CTH or RVC40 |
| | 84.36 | | Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders | |
| | | 8436.10 | - Machinery for preparing animal feeding stuffs | CTSH or RVC40 |
| | | | - Poultry-keeping machinery; poultry incubators and brooders | |
| | | 8436.21 | -- Poultry incubators and brooders | CTSH or RVC40 |
| | | 8436.29 | -- Other | CTSH or RVC40 |
| | | 8436.80 | - Other machinery | CTSH or RVC40 |
| | | | - Parts | |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
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| Chapter | Heading | Subheading | | |
| | | 8436.91 | -- Of poultry-keeping machinery or poultry incubators and brooders | CTH or RVC40 |
| | | 8436.99 | -- Other | CTH or RVC40 |
| | 84.37 | | Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery | |
| | | 8437.10 | - Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables | CTSH or RVC40 |
| | | 8437.80 | - Other machinery | CTSH or RVC40 |
| | | 8437.90 | - Parts | CTH or RVC40 |
| | 84.38 | | Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils | |
| | | 8438.10 | - Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products | CTSH or RVC40 |
| | | 8438.20 | - Machinery for the manufacture of confectionery, cocoa or chocolate | CTSH or RVC40 |
| | | 8438.30 | - Machinery for sugar manufacture | CTSH or RVC40 |
| | | 8438.40 | - Brewery machinery | CTSH or RVC40 |
| | | 8438.50 | - Machinery for the preparation of meat or poultry | CTSH or RVC40 |
| | | 8438.60 | - Machinery for the preparation of fruits, nuts or vegetables | CTSH or RVC40 |
| | | 8438.80 | - Other machinery | CTSH or RVC40 |
| | | 8438.90 | - Parts | CTH or RVC40 |
| | 84.39 | | Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard | |
| | | 8439.10 | - Machinery for making pulp of fibrous cellulosic material | CTSH or RVC40 |
| | | 8439.20 | - Machinery for making paper or paperboard | CTSH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
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| Chapter | Heading | Subheading | | |
| | | 8439.30 | - Machinery for finishing paper or paperboard | CTSH or RVC40 |
| | | | - Parts | |
| | | 8439.91 | -- Of machinery for making pulp of fibrous cellulosic material | CTH or RVC40 |
| | | 8439.99 | -- Other | CTH or RVC40 |
| | 84.40 | | Book-binding machinery, including book-sewing machines | |
| | | 8440.10 | - Machinery | CTSH or RVC40 |
| | | 8440.90 | - Parts | CTH or RVC40 |
| | 84.41 | | Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds | |
| | | 8441.10 | - Cutting machines | CTSH or RVC40 |
| | | 8441.20 | - Machines for making bags, sacks or envelopes | CTSH or RVC40 |
| | | 8441.30 | - Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding | CTSH or RVC40 |
| | | 8441.40 | - Machines for moulding articles in paper pulp, paper or paperboard | CTSH or RVC40 |
| | | 8441.80 | - Other machinery | CTSH or RVC40 |
| | | 8441.90 | - Parts | CTH or RVC40 |
| | 84.42 | | Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) | |
| | | 8442.30 | - Machinery, apparatus and equipment | CTSH or RVC40 |
| | | 8442.40 | - Parts of the foregoing machinery, apparatus or equipment | CTH or RVC40 |
| | | 8442.50 | - Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing | CTH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
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| Chapter | Heading | Subheading | | |
| | | | purposes (for example, planed, grained or polished) | |
| | 84.43 | | Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof | |
| | | | - Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42 | |
| | | 8443.11 | -- Offset printing machinery, reel-fed | CTSH or RVC40 |
| | | 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) | CTSH or RVC40 |
| | | 8443.13 | -- Other offset printing machinery | CTSH or RVC40 |
| | | 8443.14 | -- Letterpress printing machinery, reel fed, excluding flexographic printing | CTSH or RVC40 |
| | | 8443.15 | -- Letterpress printing machinery, other than reel fed, excluding flexographic printing | CTSH or RVC40 |
| | | 8443.16 | -- Flexographic printing machinery | CTSH or RVC40 |
| | | 8443.17 | -- Gravure printing machinery | CTSH or RVC40 |
| | | 8443.19 | -- Other | CTSH or RVC40 |
| | | | - Other printers, copying machines and facsimile machines, whether or not combined | |
| | | 8443.31 | -- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network | CTSH or RVC40 |
| | | 8443.32 | -- Other, capable of connecting to an automatic data processing machine or to a network | CTSH or RVC40 |
| | | 8443.39 | -- Other | CTSH or RVC40 |
| | | | - Parts and accessories | |
| | | 8443.91 | -- Parts and accessories of printing machinery used for printing by means of | CTH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
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| Chapter | Heading | Subheading | | |
| | | | plates, cylinders and other printing components of heading 84.42 | |
| | | 8443.99 | -- Other | CTH or RVC40 |
| | 84.44 | 8444.00 | Machines for extruding, drawing, texturing or cutting man-made textile materials | CTH or RVC40 |
| | 84.45 | | 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 | CTH or RVC40 |
| | 84.46 | | Weaving machines (looms) | CTH or RVC40 |
| | 84.47 | | Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting | CTH or RVC40 |
| | 84.48 | | Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles) | |
| | | | - Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47 | |
| | | 8448.11 | -- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith | CTSH or RVC40 |
| | | 8448.19 | -- Other | CTSH or RVC40 |
| | | 8448.20 | - Parts and accessories of machines of heading 84.44 or of their auxiliary machinery | CTH or RVC40 |
| | | | - Parts and accessories of machines of heading 84.45 or of their auxiliary machinery | |
| | | 8448.31 | -- Card clothing | CTH or RVC40 |
| | | 8448.32 | -- Of machines for preparing textile fibres, other than card clothing | CTH or RVC40 |

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| Chapter | Heading | Subheading | | |
| | | 8448.33 | -- Spindles, spindle flyers, spinning rings and ring travellers | CTH or RVC40 |
| | | 8448.39 | -- Other | CTH or RVC40 |
| | | | - Parts and accessories of weaving machines (looms) or of their auxiliary machinery | |
| | | 8448.42 | -- Reeds for looms, healds and heald-frames | CTH or RVC40 |
| | | 8448.49 | -- Other | CTH or RVC40 |
| | | | - Parts and accessories of machines of heading 84.47 or of their auxiliary machinery | |
| | | 8448.51 | -- Sinkers, needles and other articles used in forming stitches | CTH or RVC40 |
| | | 8448.59 | -- Other | CTH or RVC40 |
| | 84.49 | 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 | CTH or RVC40 |
| | 84.50 | | Household or laundry-type washing machines, including machines which both wash and dry | |
| | | | - Machines, each of a dry linen capacity not exceeding 10 kg | |
| | | 8450.11 | -- Fully-automatic machines | CTSH or RVC40 |
| | | 8450.12 | -- Other machines, with built-in centrifugal drier | CTSH or RVC40 |
| | | 8450.19 | -- Other | CTSH or RVC40 |
| | | 8450.20 | - Machines, each of a dry linen capacity exceeding 10 kg | CTSH or RVC40 |
| | | 8450.90 | - Parts | CTH or RVC40 |
| | 84.51 | | Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as | |

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| Chapter | Heading | Subheading | | |
| | | | linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics | |
| | | 8451.10 | - Dry-cleaning machines | CTSH or RVC40 |
| | | | - Drying machines | |
| | | 8451.21 | -- Each of a dry linen capacity not exceeding 10 kg | CTSH or RVC40 |
| | | 8451.29 | -- Other | CTSH or RVC40 |
| | | 8451.30 | - Ironing machines and presses (including fusing presses) | CTSH or RVC40 |
| | | 8451.40 | - Washing, bleaching or dyeing machines | CTSH or RVC40 |
| | | 8451.50 | - Machines for reeling, unreeling, folding, cutting or pinking textile fabrics | CTSH or RVC40 |
| | | 8451.80 | - Other machinery | CTSH or RVC40 |
| | | 8451.90 | - Parts | CTH or RVC40 |
| | 84.52 | | Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles | |
| | | 8452.10 | - Sewing machines of the household type | CTSH or RVC40 |
| | | | - Other sewing machines | |
| | | 8452.21 | -- Automatic units | CTSH or RVC40 |
| | | 8452.29 | -- Other | CTSH or RVC40 |
| | | 8452.30 | - Sewing machine needles | CTSH or RVC40 |
| | | 8452.90 | - Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines | CTH or RVC40 |
| | 84.53 | | Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines | |
| | | 8453.10 | - Machinery for preparing, tanning or working hides, skins or leather | CTSH or RVC40 |
| | | 8453.20 | - Machinery for making or repairing footwear | CTSH or RVC40 |
| | | 8453.80 | - Other machinery | CTSH or RVC40 |

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| Chapter | Heading | Subheading | | |
| | | 8453.90 | - Parts | CTH or RVC40 |
| | 84.54 | | Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries | |
| | | 8454.10 | - Converters | CTSH or RVC40 |
| | | 8454.20 | - Ingot moulds and ladles | CTSH or RVC40 |
| | | 8454.30 | - Casting machines | CTSH or RVC40 |
| | | 8454.90 | - Parts | CTH or RVC40 |
| | 84.55 | | Metal-rolling mills and rolls therefor | |
| | | 8455.10 | - Tube mills | CTSH or RVC40 |
| | | | - Other rolling mills | |
| | | 8455.21 | -- Hot or combination hot and cold | CTSH or RVC40 |
| | | 8455.22 | -- Cold | CTSH or RVC40 |
| | | 8455.30 | - Rolls for rolling mills | CTSH or RVC40 |
| | | 8455.90 | - Other parts | CTH or RVC40 |
| | 84.56 | | Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines | CTH or RVC40 |
| | 84.57 | | Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal | CTH except from subheading 8537.10, or RVC40 |
| | 84.58 | | Lathes (including turning centres) for removing metal | |
| | | | - Horizontal lathes | |
| | | 8458.11 | -- Numerically controlled | CTH except from subheading 8537.10, or RVC40 |

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| Chapter | Heading | Subheading | | |
| | | 8458.19 | -- Other | CTH or RVC40 |
| | | | - Other lathes | |
| | | 8458.91 | -- Numerically controlled | CTH except from subheading 8537.10, or RVC40 |
| | | 8458.99 | -- Other | CTH or RVC40 |
| | 84.59 | | 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 | |
| | | 8459.10 | - Way-type unit head machines | CTH except from subheading 8537.10, or RVC40 |
| | | | - Other drilling machines | |
| | | 8459.21 | -- Numerically controlled | CTH except from subheading 8537.10, or RVC40 |
| | | 8459.29 | -- Other | CTH or RVC40 |
| | | | - Other boring-milling machines | |
| | | 8459.31 | -- Numerically controlled | CTH except from subheading 8537.10, or RVC40 |
| | | 8459.39 | -- Other | CTH or RVC40 |
| | | 8459.40 | - Other boring machines | CTH except from subheading 8537.10, or RVC40 |
| | | | - Milling machines, knee-type | |
| | | 8459.51 | -- Numerically controlled | CTH except from subheading |

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| Chapter | Heading | Subheading | | |
| | | | | 8537.10, or RVC40 |
| | | 8459.59 | -- Other | CTH or RVC40 |
| | | | - Other milling machines | |
| | | 8459.61 | -- Numerically controlled | CTH except from subheading 8537.10, or RVC40 |
| | | 8459.69 | -- Other | CTH or RVC40 |
| | | 8459.70 | - Other threading or tapping machines | CTH except from subheading 8537.10, or RVC40 |
| | 84.60 | | 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 | |
| | | | - Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm | |
| | | 8460.11 | -- Numerically controlled | CTH except from subheading 8537.10, or RVC40 |
| | | 8460.19 | -- Other | CTH or RVC40 |
| | | | - Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm | |
| | | 8460.21 | -- Numerically controlled | CTH except from subheading 8537.10, or RVC40 |
| | | 8460.29 | -- Other | CTH or RVC40 |

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| Chapter | Heading | Subheading | | |
| | | | - Sharpening (tool or cutter grinding) machines | |
| | | 8460.31 | -- Numerically controlled | CTH except from subheading 8537.10, or RVC40 |
| | | 8460.39 | -- Other | CTH or RVC40 |
| | | 8460.40 | - Honing or lapping machines | CTH except from subheading 8537.10, or RVC40 |
| | | 8460.90 | - Other | CTH except from subheading 8537.10, or RVC40 |
| | 84.61 | | Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included | CTH except from subheading 8537.10, or RVC40 |
| | 84.62 | | 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 | |
| | | 8462.10 | - Forging or die-stamping machines (including presses) and hammers | CTH except from subheading 8537.10, or RVC40 |
| | | | - Bending, folding, straightening or flattening machines (including presses) | |
| | | 8462.21 | -- Numerically controlled | CTH except from subheading 8537.10, or RVC40 |
| | | 8462.29 | -- Other | CTH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|--|--|
| Chapter | Heading | Subheading | | |
| | | | - Shearing machines (including presses), other than combined punching and shearing machines | |
| | | 8462.31 | -- Numerically controlled | CTH except from subheading 8537.10, or RVC40 |
| | | 8462.39 | -- Other | CTH or RVC40 |
| | | | - Punching or notching machines (including presses), including combined punching and shearing machines | |
| | | 8462.41 | -- Numerically controlled | CTH except from subheading 8537.10, or RVC40 |
| | | 8462.49 | -- Other | CTH or RVC40 |
| | | | - Other | |
| | | 8462.91 | -- Hydraulic presses | CTH except from subheading 8537.10, or RVC40 |
| | | 8462.99 | -- Other | CTH except from subheading 8537.10, or RVC40 |
| | 84.63 | | Other machine-tools for working metal or cermets, without removing material | CTH or RVC40 |
| | 84.64 | | Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass | CTH or RVC40 |
| | 84.65 | | Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials | CTH or RVC40 |
| | 84.66 | | 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 | CTH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|---|-----------------------|
| Chapter | Heading | Subheading | | |
| | | | heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand | |
| | 84.67 | | Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor | |
| | | | - Pneumatic | |
| | | 8467.11 | -- Rotary type (including combined rotary-percussion) | CTSH or RVC40 |
| | | 8467.19 | -- Other | CTSH or RVC40 |
| | | | - With self-contained electric motor | |
| | | 8467.21 | -- Drills of all kinds | CTSH or RVC40 |
| | | 8467.22 | -- Saws | CTSH or RVC40 |
| | | 8467.29 | -- Other | CTSH or RVC40 |
| | | | - Other tools | |
| | | 8467.81 | -- Chain saws | CTSH or RVC40 |
| | | 8467.89 | -- Other | CTSH or RVC40 |
| | | | - Parts | |
| | | 8467.91 | -- Of chain saws | CTH or RVC40 |
| | | 8467.92 | -- Of pneumatic tools | CTH or RVC40 |
| | | 8467.99 | -- Other | CTH or RVC40 |
| | 84.68 | | Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances | |
| | | 8468.10 | - Hand-held blow pipes | CTSH or RVC40 |
| | | 8468.20 | - Other gas-operated machinery and apparatus | CTSH or RVC40 |
| | | 8468.80 | - Other machinery and apparatus | CTSH or RVC40 |
| | | 8468.90 | - Parts | CTH or RVC40 |
| | 84.69 | 8469.00 | Typewriters other than printers of heading 84.43; word-processing machines | CTH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|---|-----------------------|
| Chapter | Heading | Subheading | | |
| | 84.70 | | Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers | CTH or RVC40 |
| | 84.71 | | Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included | CTH or RVC40 |
| | 84.72 | | Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines) | CTH or RVC40 |
| | 84.73 | | Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72 | CTH or RVC40 |
| | 84.74 | | Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand | |
| | | 8474.10 | - Sorting, screening, separating or washing machines | CTSH or RVC40 |
| | | 8474.20 | - Crushing or grinding machines | CTSH or RVC40 |
| | | | - Mixing or kneading machines | |
| | | 8474.31 | -- Concrete or mortar mixers | CTSH or RVC40 |
| | | 8474.32 | -- Machines for mixing mineral substances with bitumen | CTSH or RVC40 |
| | | 8474.39 | -- Other | CTSH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|--|-----------------------|
| Chapter | Heading | Subheading | | |
| | | 8474.80 | - Other machinery | CTSH or RVC40 |
| | | 8474.90 | - Parts | CTH or RVC40 |
| | 84.75 | | Machines for assembling electric or electronic lamps, tubes or valves or flash bulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware | |
| | | 8475.10 | - Machines for assembling electric or electronic lamps, tubes or valves or flash bulbs, in glass envelopes | CTSH or RVC40 |
| | | | - Machines for manufacturing or hot working glass or glassware | |
| | | 8475.21 | -- Machines for making optical fibres and preforms thereof | CTSH or RVC40 |
| | | 8475.29 | -- Other | CTSH or RVC40 |
| | | 8475.90 | - Parts | CTH or RVC40 |
| | 84.76 | | Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines | |
| | | | - Automatic beverage-vending machines | |
| | | 8476.21 | -- Incorporating heating or refrigerating devices | CTSH or RVC40 |
| | | 8476.29 | -- Other | CTSH or RVC40 |
| | | | - Other machines | |
| | | 8476.81 | -- Incorporating heating or refrigerating devices | CTSH or RVC40 |
| | | 8476.89 | -- Other | CTSH or RVC40 |
| | | 8476.90 | - Parts | CTH or RVC40 |
| | 84.77 | | Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter | |
| | | 8477.10 | - Injection-moulding machines | CTSH or RVC40 |
| | | 8477.20 | - Extruders | CTSH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|---|-----------------------|
| Chapter | Heading | Subheading | | |
| | | 8477.30 | - Blow moulding machines | CTSH or RVC40 |
| | | 8477.40 | - Vacuum moulding machines and other thermoforming machines | CTSH or RVC40 |
| | | | - Other machinery for moulding or otherwise forming | |
| | | 8477.51 | -- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes | CTSH or RVC40 |
| | | 8477.59 | -- Other | CTSH or RVC40 |
| | | 8477.80 | - Other machinery | CTSH or RVC40 |
| | | 8477.90 | - Parts | CTH or RVC40 |
| | 84.78 | | Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter | |
| | | 8478.10 | - Machinery | CTSH or RVC40 |
| | | 8478.90 | - Parts | CTH or RVC40 |
| | 84.79 | | Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter | |
| | | 8479.10 | - Machinery for public works, building or the like | CTSH or RVC40 |
| | | 8479.20 | - Machinery for the extraction or preparation of animal or fixed vegetable fats or oils | CTSH or RVC40 |
| | | 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 | CTSH or RVC40 |
| | | 8479.40 | - Rope or cable-making machines | CTSH or RVC40 |
| | | 8479.50 | - Industrial robots, not elsewhere specified or included | CTSH or RVC40 |
| | | 8479.60 | - Evaporative air coolers | CTSH or RVC40 |
| | | | - Passenger boarding bridges | |
| | | 8479.71 | -- Of a kind used in airports | CTSH or RVC40 |
| | | 8479.79 | -- Other | CTSH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|--|-----------------------|
| Chapter | Heading | Subheading | | |
| | | | - Other machines and mechanical appliances | |
| | | 8479.81 | -- For treating metal, including electric wire coil-winders | CTSH or RVC40 |
| | | 8479.82 | -- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines | CTSH or RVC40 |
| | | 8479.89 | -- Other | CTSH or RVC40 |
| | | 8479.90 | - Parts | CTH or RVC40 |
| | 84.80 | | Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics | CTH or RVC40 |
| | 84.81 | | Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves | |
| | | 8481.10 | - Pressure-reducing valves | CTSH or RVC40 |
| | | 8481.20 | - Valves for oleohydraulic or pneumatic transmissions | CTSH or RVC40 |
| | | 8481.30 | - Check (nonreturn) valves | CTSH or RVC40 |
| | | 8481.40 | - Safety or relief valves | CTSH or RVC40 |
| | | 8481.80 | - Other appliances | CTSH or RVC40 |
| | | 8481.90 | - Parts | CTH or RVC40 |
| | 84.82 | | Ball or roller bearings | |
| | | 8482.10 | - Ball bearings | CTSH or RVC40 |
| | | 8482.20 | - Tapered roller bearings, including cone and tapered roller assemblies | CTSH or RVC40 |
| | | 8482.30 | - Spherical roller bearings | CTSH or RVC40 |
| | | 8482.40 | - Needle roller bearings | CTSH or RVC40 |
| | | 8482.50 | - Other cylindrical roller bearings | CTSH or RVC40 |
| | | 8482.80 | - Other, including combined ball/roller bearings | CTSH or RVC40 |
| | | | - Parts | |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|--|-----------------------|
| Chapter | Heading | Subheading | | |
| | | 8482.91 | -- Balls, needles and rollers | CTH or RVC40 |
| | | 8482.99 | -- Other | CTH or RVC40 |
| | 84.83 | | Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints) | |
| | | 8483.10 | - Transmission shafts (including cam shafts and crank shafts) and cranks | CTSH or RVC40 |
| | | 8483.20 | - Bearing housings, incorporating ball or roller bearings | CTSH or RVC40 |
| | | 8483.30 | - Bearing housings, not incorporating ball or roller bearings; plain shaft bearings | CTSH or RVC40 |
| | | 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 | CTSH or RVC40 |
| | | 8483.50 | - Flywheels and pulleys, including pulley blocks | CTSH or RVC40 |
| | | 8483.60 | - Clutches and shaft couplings (including universal joints) | CTSH or RVC40 |
| | | 8483.90 | - Toothed wheels, chain sprockets and other transmission elements presented separately; parts | CTH or RVC40 |
| | 84.84 | | Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals | CTH or RVC40 |
| | 84.86 | | Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9(C) to this Chapter; parts and accessories | |
| | | 8486.10 | - Machines and apparatus for the manufacture of boules or wafers | CTSH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|--|--|
| Chapter | Heading | Subheading | | |
| | | 8486.20 | - Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits | CTSH or RVC40 |
| | | 8486.30 | - Machines and apparatus for the manufacture of flat panel displays | CTSH or RVC40 |
| | | 8486.40 | - Machines and apparatus specified in Note 9(C) to this Chapter | CTSH or RVC40 |
| | | 8486.90 | - Parts and accessories | CTH or RVC40 |
| | 84.87 | | Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter | CTH or RVC40 |
| 85 | | | CHAPTER 85: ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES | |
| | 85.01 | | Electric motors and generators (excluding generating sets) | CTH or RVC40 |
| | 85.02 | | Electric generating sets and rotary converters | CTH or RVC40 |
| | 85.03 | 8503.00 | Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02 | CTH or RVC40 |
| | 85.04 | | Electrical transformers, static converters (for example, rectifiers) and inductors | |
| | | 8504.10 | - Ballasts for discharge lamps or tubes | CTSH or RVC40 |
| | | | - Liquid dielectric transformers | |
| | | 8504.21 | -- Having a power handling capacity not exceeding 650 kVA | CTSH except from subheading 8504.22 or 8504.23, or RVC40 |
| | | 8504.22 | -- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA | CTSH except from subheading 8504.21 or 8504.23, or RVC40 |
| | | 8504.23 | -- Having a power handling capacity exceeding 10,000 kVA | CTSH except from |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|--|---|
| Chapter | Heading | Subheading | | |
| | | | | subheading 8504.21 or 8504.22, or RVC40 |
| | | | - Other transformers | |
| | | 8504.31 | -- Having a power handling capacity not exceeding 1 kVA | CTSH except from subheadings 8504.32 to 8504.34, or RVC40 |
| | | 8504.32 | -- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA | CTSH except from subheading 8504.31, 8504.33 or 8504.34, or RVC40 |
| | | 8504.33 | -- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA | CTSH except from subheading 8504.31, 8504.32 or 8504.34, or RVC40 |
| | | 8504.34 | -- Having a power handling capacity exceeding 500 kVA | CTSH except from subheadings 8504.31 to 8504.33, or RVC40 |
| | | 8504.40 | - Static converters | CTSH or RVC40 |
| | | 8504.50 | - Other inductors | CTSH or RVC40 |
| | | 8504.90 | - Parts | CTH or RVC40 |
| | 85.05 | | 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 | |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|---|-----------------------|
| Chapter | Heading | Subheading | | |
| | | | - Permanent magnets and articles intended to become permanent magnets after magnetisation | |
| | | 8505.11 | -- Of metal | CTSH or RVC40 |
| | | 8505.19 | -- Other | CTSH or RVC40 |
| | | 8505.20 | - Electro-magnetic couplings, clutches and brakes | CTSH or RVC40 |
| | | 8505.90 | - Other, including parts | CTH or RVC40 |
| | 85.06 | | Primary cells and primary batteries | |
| | | 8506.10 | - Manganese dioxide | CTSH or RVC40 |
| | | 8506.30 | - Mercuric oxide | CTSH or RVC40 |
| | | 8506.40 | - Silver oxide | CTSH or RVC40 |
| | | 8506.50 | - Lithium | CTSH or RVC40 |
| | | 8506.60 | - Air-zinc | CTSH or RVC40 |
| | | 8506.80 | - Other primary cells and primary batteries | CTSH or RVC40 |
| | | 8506.90 | - Parts | CTH or RVC40 |
| | 85.07 | | Electric accumulators, including separators therefor, whether or not rectangular (including square) | |
| | | 8507.10 | - Lead-acid, of a kind used for starting piston engines | CTH or RVC40 |
| | | 8507.20 | - Other lead-acid accumulators | CTSH or RVC40 |
| | | 8507.30 | - Nickel-cadmium | CTSH or RVC40 |
| | | 8507.40 | - Nickel-iron | CTSH or RVC40 |
| | | 8507.50 | - Nickel-metal hydride | CTSH or RVC40 |
| | | 8507.60 | - Lithium-ion | CTSH or RVC40 |
| | | 8507.80 | - Other accumulators | CTSH or RVC40 |
| | | 8507.90 | - Parts | CTH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|---|-----------------------|
| Chapter | Heading | Subheading | | |
| | 85.08 | | Vacuum cleaners | |
| | | | - With self-contained electric motor | |
| | | 8508.11 | -- Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l | CTSH or RVC40 |
| | | 8508.19 | -- Other | CTSH or RVC40 |
| | | 8508.60 | - Other vacuum cleaners | CTSH or RVC40 |
| | | 8508.70 | - Parts | CTH or RVC40 |
| | 85.09 | | Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08 | |
| | | 8509.40 | - Food grinders and mixers; fruit or vegetable juice extractors | CTSH or RVC40 |
| | | 8509.80 | - Other appliances | CTSH or RVC40 |
| | | 8509.90 | - Parts | CTH or RVC40 |
| | 85.10 | | Shavers, hair clippers and hair-removing appliances, with self-contained electric motor | |
| | | 8510.10 | - Shavers | CTSH or RVC40 |
| | | 8510.20 | - Hair clippers | CTSH or RVC40 |
| | | 8510.30 | - Hair-removing appliances | CTSH or RVC40 |
| | | 8510.90 | - Parts | CTH or RVC40 |
| | 85.11 | | Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines | |
| | | 8511.10 | - Sparking plugs | CTSH or RVC40 |
| | | 8511.20 | - Ignition magnetos; magneto-dynamos; magnetic flywheels | CTSH or RVC40 |
| | | 8511.30 | - Distributors; ignition coils | CTSH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|--|-----------------------|
| Chapter | Heading | Subheading | | |
| | | 8511.40 | - Starter motors and dual purpose starter-generators | CTSH or RVC40 |
| | | 8511.50 | - Other generators | CTSH or RVC40 |
| | | 8511.80 | - Other equipment | CTSH or RVC40 |
| | | 8511.90 | - Parts | CTH or RVC40 |
| | 85.12 | | 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 | |
| | | 8512.10 | - Lighting or visual signalling equipment of a kind used on bicycles | CTSH or RVC40 |
| | | 8512.20 | - Other lighting or visual signalling equipment | CTSH or RVC40 |
| | | 8512.30 | - Sound signalling equipment | CTSH or RVC40 |
| | | 8512.40 | - Windscreen wipers, defrosters and demisters | CTSH or RVC40 |
| | | 8512.90 | - Parts | CTH or RVC40 |
| | 85.13 | | Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12 | |
| | | 8513.10 | - Lamps | CTSH or RVC40 |
| | | 8513.90 | - Parts | CTH or RVC40 |
| | 85.14 | | Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss | |
| | | 8514.10 | - Resistance heated furnaces and ovens | CTSH or RVC40 |
| | | 8514.20 | - Furnaces and ovens functioning by induction or dielectric loss | CTSH or RVC40 |
| | | 8514.30 | - Other furnaces and ovens | CTSH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|--|-----------------------|
| Chapter | Heading | Subheading | | |
| | | 8514.40 | - Other equipment for the heat treatment of materials by induction or dielectric loss | CTSH or RVC40 |
| | | 8514.90 | - Parts | CTH or RVC40 |
| | 85.15 | | Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets | |
| | | | - Brazing or soldering machines and apparatus | |
| | | 8515.11 | -- Soldering irons and guns | CTSH or RVC40 |
| | | 8515.19 | -- Other | CTSH or RVC40 |
| | | | - Machines and apparatus for resistance welding of metal | |
| | | 8515.21 | -- Fully or partly automatic | CTSH or RVC40 |
| | | 8515.29 | -- Other | CTSH or RVC40 |
| | | | - Machines and apparatus for arc (including plasma arc) welding of metals | |
| | | 8515.31 | -- Fully or partly automatic | CTSH or RVC40 |
| | | 8515.39 | -- Other | CTSH or RVC40 |
| | | 8515.80 | - Other machines and apparatus | CTSH or RVC40 |
| | | 8515.90 | - Parts | CTH or RVC40 |
| | 85.16 | | Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45 | |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|--|-----------------------|
| Chapter | Heading | Subheading | | |
| | | 8516.10 | - Electric instantaneous or storage water heaters and immersion heaters | CTSH or RVC40 |
| | | | - Electric space heating apparatus and electric soil heating apparatus | |
| | | 8516.21 | -- Storage heating radiators | CTSH or RVC40 |
| | | 8516.29 | -- Other | CTSH or RVC40 |
| | | | - Electro-thermic hair-dressing or hand-drying apparatus | |
| | | 8516.31 | -- Hair dryers | CTSH or RVC40 |
| | | 8516.32 | -- Other hair-dressing apparatus | CTSH or RVC40 |
| | | 8516.33 | -- Hand-drying apparatus | CTSH or RVC40 |
| | | 8516.40 | - Electric smoothing irons | CTSH or RVC40 |
| | | 8516.50 | - Microwave ovens | CTSH or RVC40 |
| | | 8516.60 | - Other ovens; cookers, cooking plates, boiling rings, grillers and roasters | CTSH or RVC40 |
| | | | - Other electro-thermic appliances | |
| | | 8516.71 | -- Coffee or tea makers | CTSH or RVC40 |
| | | 8516.72 | -- Toasters | CTSH or RVC40 |
| | | 8516.79 | -- Other | CTSH or RVC40 |
| | | 8516.80 | - Electric heating resistors | CTSH or RVC40 |
| | | 8516.90 | - Parts | CTH or RVC40 |
| | 85.17 | | Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28 | |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|--|-----------------------|
| Chapter | Heading | Subheading | | |
| | | | - Telephone sets, including telephones for cellular networks or for other wireless networks | |
| | | 8517.11 | -- Line telephone sets with cordless handsets | CTSH or RVC40 |
| | | 8517.12 | -- Telephones for cellular networks or for other wireless networks | CTSH or RVC40 |
| | | 8517.18 | -- Other | CTSH or RVC40 |
| | | | - Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) | |
| | | 8517.61 | -- Base stations | CTSH or RVC40 |
| | | 8517.62 | -- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus | CTSH or RVC40 |
| | | 8517.69 | -- Other | CTSH or RVC40 |
| | | 8517.70 | - Parts | CTH or RVC40 |
| | 85.18 | | Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets | |
| | | 8518.10 | - Microphones and stands therefor | CTSH or RVC40 |
| | | | - Loudspeakers, whether or not mounted in their enclosures | |
| | | 8518.21 | -- Single loudspeakers, mounted in their enclosures | CTSH or RVC40 |
| | | 8518.22 | -- Multiple loudspeakers, mounted in the same enclosure | CTSH or RVC40 |
| | | 8518.29 | -- Other | CTSH or RVC40 |
| | | 8518.30 | - Headphones and earphones, whether or not combined with a microphone, and sets | CTSH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
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| Chapter | Heading | Subheading | | |
| | | | consisting of a microphone and one or more loudspeakers | |
| | | 8518.40 | - Audio-frequency electric amplifiers | CTSH or RVC40 |
| | | 8518.50 | - Electric sound amplifier sets | CTSH or RVC40 |
| | | 8518.90 | - Parts | CTH or RVC40 |
| | 85.19 | | Sound recording or reproducing apparatus | CTH or RVC40 |
| | 85.21 | | Video recording or reproducing apparatus, whether or not incorporating a video tuner | CTH or RVC40 |
| | 85.22 | | Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 or 85.21 | CTH or RVC40 |
| | 85.23 | | Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37 | CTH or RVC40 |
| | 85.25 | | Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders | CTH or RVC40 |
| | 85.26 | | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus | CTH or RVC40 |
| | 85.27 | | Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock | CTH or RVC40 |
| | 85.28 | | Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus | CTH or RVC40 |
| | 85.29 | | Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28 | CTH or RVC40 |

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| Chapter | Heading | Subheading | | |
| | 85.30 | | Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08) | |
| | | 8530.10 | - Equipment for railways or tramways | CTSH or RVC40 |
| | | 8530.80 | - Other equipment | CTSH or RVC40 |
| | | 8530.90 | - Parts | CTH or RVC40 |
| | 85.31 | | 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 | |
| | | 8531.10 | - Burglar or fire alarms and similar apparatus | CTSH or RVC40 |
| | | 8531.20 | - Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED) | CTSH or RVC40 |
| | | 8531.80 | - Other apparatus | CTSH or RVC40 |
| | | 8531.90 | - Parts | CTH or RVC40 |
| | 85.32 | | Electrical capacitors, fixed, variable or adjustable (pre-set) | |
| | | 8532.10 | - Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors) | CTSH or RVC40 |
| | | | - Other fixed capacitors | |
| | | 8532.21 | -- Tantalum | CTSH or RVC40 |
| | | 8532.22 | -- Aluminium electrolytic | CTSH or RVC40 |
| | | 8532.23 | -- Ceramic dielectric, single layer | CTSH or RVC40 |
| | | 8532.24 | -- Ceramic dielectric, multilayer | CTSH or RVC40 |
| | | 8532.25 | -- Dielectric of paper or plastics | CTSH or RVC40 |
| | | 8532.29 | -- Other | CTSH or RVC40 |
| | | 8532.30 | - Variable or adjustable (pre-set) capacitors | CTSH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|-------------------|---------|------------|--|-----------------------|
| Chapter | Heading | Subheading | | |
| | | 8532.90 | - Parts | CTH or RVC40 |
| | 85.33 | | Electrical resistors (including rheostats and potentiometers), other than heating resistors | |
| | | 8533.10 | - Fixed carbon resistors, composition or film types | CTSH or RVC40 |
| | | | - Other fixed resistors | |
| | | 8533.21 | -- For a power handling capacity not exceeding 20 W | CTSH or RVC40 |
| | | 8533.29 | -- Other | CTSH or RVC40 |
| | | | - Wirewound variable resistors, including rheostats and potentiometers | |
| | | 8533.31 | -- For a power handling capacity not exceeding 20 W | CTSH or RVC40 |
| | | 8533.39 | -- Other | CTSH or RVC40 |
| | | 8533.40 | - Other variable resistors, including rheostats and potentiometers | CTSH or RVC40 |
| | | 8533.90 | - Parts | CTH or RVC40 |
| | 85.34 | 8534.00 | Printed circuits | CTH or RVC40 |
| | 85.35 | | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts | CTH or RVC40 |
| | 85.36 | | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables | CTH or RVC40 |
| | 85.37 | | 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 | CTH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
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| Chapter | Heading | Subheading | | |
| | | | numerical control apparatus, other than switching apparatus of heading 85.17 | |
| | 85.38 | | Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37 | CTH or RVC40 |
| | 85.39 | | Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps | |
| | | 8539.10 | - Sealed beam lamp units | CTSH or RVC40 |
| | | | - Other filament lamps, excluding ultra-violet or infra-red lamps | |
| | | 8539.21 | -- Tungsten halogen | CTSH or RVC40 |
| | | 8539.22 | -- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V | CTSH or RVC40 |
| | | 8539.29 | -- Other | CTSH or RVC40 |
| | | | - Discharge lamps, other than ultra-violet lamps | |
| | | 8539.31 | -- Fluorescent, hot cathode | CTSH or RVC40 |
| | | 8539.32 | -- Mercury or sodium vapour lamps; metal halide lamps | CTSH or RVC40 |
| | | 8539.39 | -- Other | CTSH or RVC40 |
| | | | - Ultra-violet or infra-red lamps; arc-lamps | |
| | | 8539.41 | -- Arc-lamps | CTSH or RVC40 |
| | | 8539.49 | -- Other | CTSH or RVC40 |
| | | 8539.90 | - Parts | CTH or RVC40 |
| | 85.40 | | 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) | |
| | | | - Cathode-ray television picture tubes, including video monitor cathode-ray tubes | |
| | | 8540.11 | -- Colour | CTSH or RVC40 |
| | | 8540.12 | -- Monochrome | CTSH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
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| Chapter | Heading | Subheading | | |
| | | 8540.20 | - Television camera tubes; image converters and intensifiers; other photo-cathode tubes | CTSH or RVC40 |
| | | 8540.40 | - Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm | CTSH or RVC40 |
| | | 8540.60 | - Other cathode-ray tubes | CTSH or RVC40 |
| | | | - Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes | |
| | | 8540.71 | -- Magnetrons | CTSH or RVC40 |
| | | 8540.79 | -- Other | CTSH or RVC40 |
| | | | - Other valves and tubes | |
| | | 8540.81 | -- Receiver or amplifier valves and tubes | CTSH or RVC40 |
| | | 8540.89 | -- Other | CTSH or RVC40 |
| | | | - Parts | |
| | | 8540.91 | -- Of cathode-ray tubes | CTH or RVC40 |
| | | 8540.99 | -- Other | CTH or RVC40 |
| | 85.41 | | Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals | |
| | | 8541.10 | - Diodes, other than photosensitive or light emitting diodes | CTSH or RVC40 |
| | | | - Transistors, other than photosensitive transistors | |
| | | 8541.21 | -- With a dissipation rate of less than 1 W | CTSH or RVC40 |
| | | 8541.29 | -- Other | CTSH or RVC40 |
| | | 8541.30 | - Thyristors, diacs and triacs, other than photosensitive devices | CTSH or RVC40 |
| | | 8541.40 | - Photosensitive semiconductor devices, including photovoltaic cells whether or not | CTSH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
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| Chapter | Heading | Subheading | | |
| | | | assembled in modules or made up into panels; light emitting diodes | |
| | | 8541.50 | - Other semiconductor devices | CTSH or RVC40 |
| | | 8541.60 | - Mounted piezo-electric crystals | CTSH or RVC40 |
| | | 8541.90 | - Parts | CTH or RVC40 |
| | 85.42 | | Electronic integrated circuits | |
| | | | - Electronic integrated circuits | |
| | | 8542.31 | -- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits | CTSH or RVC40 |
| | | 8542.32 | -- Memories | CTSH or RVC40 |
| | | 8542.33 | -- Amplifiers | CTSH or RVC40 |
| | | 8542.39 | -- Other | CTSH or RVC40 |
| | | 8542.90 | - Parts | CTH or RVC40 |
| | 85.43 | | Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter | |
| | | 8543.10 | - Particle accelerators | CTSH or RVC40 |
| | | 8543.20 | - Signal generators | CTSH or RVC40 |
| | | 8543.30 | - Machines and apparatus for electroplating, electrolysis or electrophoresis | CTSH or RVC40 |
| | | 8543.70 | - Other machines and apparatus | CTSH or RVC40 |
| | | 8543.90 | - Parts | CTH or RVC40 |
| | 85.44 | | 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 | CTH or RVC40 |
| | 85.45 | | Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles | CTH or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
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| Chapter | Heading | Subheading | | |
| | | | of graphite or other carbon, with or without metal, of a kind used for electrical purposes | |
| | 85.46 | | Electrical insulators of any material | CTH or RVC40 |
| | 85.47 | | 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 | CTH or RVC40 |
| | 85.48 | | Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter | |
| | | 8548.10 | - Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators | WO |
| | | 8548.90 | - Other | CTH or RVC40 |
| SECTION XVII | | | | |
| VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT | | | | |
| 86 | | | CHAPTER 86: RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS | CTH or RVC40 |
| 87 | | | CHAPTER 87: VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF | |
| | 87.01 | | Tractors (other than tractors of heading 87.09) | RVC40 |
| | 87.02 | | Motor vehicles for the transport of ten or more persons, including the driver | RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
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| Chapter | Heading | Subheading | | |
| | 87.03 | | Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars | RVC40 |
| | 87.04 | | Motor vehicles for the transport of goods | RVC40 |
| | 87.05 | | Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units) | |
| | | 8705.10 | - Crane lorries | CTH or RVC40 |
| | | 8705.20 | - Mobile drilling derricks | CTH or RVC40 |
| | | 8705.30 | - Fire fighting vehicles | RVC40 |
| | | 8705.40 | - Concrete-mixer lorries | RVC40 |
| | | 8705.90 | - Other | RVC40 |
| | 87.06 | 8706.00 | Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05 | RVC40 |
| | 87.07 | | Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05 | RVC40 |
| | 87.08 | | Parts and accessories of the motor vehicles of headings 87.01 to 87.05 | CTH or RVC40 |
| | 87.09 | | Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles | CTH or RVC40 |
| | 87.10 | 8710.00 | Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles | RVC40 |
| | 87.11 | | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars | RVC40 |
| | 87.12 | 8712.00 | Bicycles and other cycles (including delivery tricycles), not motorised | CTH or RVC40 |
| | 87.13 | | Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled | CTH or RVC40 |
| | 87.14 | | Parts and accessories of vehicles of headings 87.11 to 87.13 | |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
|--|---------|------------|--|-----------------------|
| Chapter | Heading | Subheading | | |
| | | 8714.10 | - Of motorcycles (including mopeds) | CC or RVC40 |
| | | 8714.20 | - Of carriages for disabled persons | CTH or RVC40 |
| | | | - Other | |
| | | 8714.91 | -- Frames and forks, and parts thereof | CC or RVC40 |
| | | 8714.92 | -- Wheel rims and spokes | CC or RVC40 |
| | | 8714.93 | -- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels | CC or RVC40 |
| | | 8714.94 | -- Brakes, including coaster braking hubs and hub brakes, and parts thereof | CC or RVC40 |
| | | 8714.95 | -- Saddles | CC or RVC40 |
| | | 8714.96 | -- Pedals and crank-gear, and parts thereof | CC or RVC40 |
| | | 8714.99 | -- Other | CC or RVC40 |
| | 87.15 | 8715.00 | Baby carriages and parts thereof | CTH or RVC40 |
| | 87.16 | | Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof | CTH or RVC40 |
| 88 | | | CHAPTER 88: AIRCRAFT, SPACECRAFT, AND PARTS THEREOF | CTH or RVC40 |
| 89 | | | CHAPTER 89: SHIPS, BOATS AND FLOATING STRUCTURES | CTH or RVC40 |
| SECTION XVIII | | | | |
| OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF | | | | |
| 90 | | | CHAPTER 90: OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF | |
| | 90.01 | | 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 | CTH or RVC40 |

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| Chapter | Heading | Subheading | | |
| | | | than such elements of glass not optically worked | |
| | 90.02 | | Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked | CTH or RVC40 |
| | 90.03 | | Frames and mountings for spectacles, goggles or the like, and parts thereof | |
| | | | - Frames and mountings | |
| | | 9003.11 | -- Of plastics | CTSH or RVC40 |
| | | 9003.19 | -- Of other materials | CTSH or RVC40 |
| | | 9003.90 | - Parts | CTH or RVC40 |
| | 90.04 | | Spectacles, goggles and the like, corrective, protective or other | CTH or RVC40 |
| | 90.05 | | Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy | |
| | | 9005.10 | - Binoculars | CTSH or RVC40 |
| | | 9005.80 | - Other instruments | CTSH or RVC40 |
| | | 9005.90 | - Parts and accessories (including mountings) | CTH or RVC40 |
| | 90.06 | | Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39 | |
| | | 9006.10 | - Cameras of a kind used for preparing printing plates or cylinders | CTSH or RVC40 |
| | | 9006.30 | - Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes | CTSH or RVC40 |
| | | 9006.40 | - Instant print cameras | CTSH or RVC40 |
| | | | - Other cameras | |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule | |
|-------------------|---------|------------|--|-----------------------|-------------|
| Chapter | Heading | Subheading | | | |
| | | 9006.51 | -- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm | CTSH | or RVC40 |
| | | 9006.52 | -- Other, for roll film of a width less than 35 mm | CTSH | or RVC40 |
| | | 9006.53 | -- Other, for roll film of a width of 35 mm | CTSH | or RVC40 |
| | | 9006.59 | -- Other | CTSH | or RVC40 |
| | | | - Photographic flashlight apparatus and flashbulbs | | |
| | | 9006.61 | -- Discharge lamp ("electronic") flashlight apparatus | CTSH | or RVC40 |
| | | 9006.69 | -- Other | CTSH | or RVC40 |
| | | | - Parts and accessories | | |
| | | 9006.91 | -- For cameras | CTH | or RVC40 |
| | | 9006.99 | -- Other | CTH | or RVC40 |
| | 90.07 | | Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus | | |
| | | 9007.10 | - Cameras | CTSH | or RVC40 |
| | | 9007.20 | - Projectors | CTSH | or RVC40 |
| | | | - Parts and accessories | | |
| | | 9007.91 | -- For cameras | CTH | or RVC40 |
| | | 9007.92 | -- For projectors | CTH | or RVC40 |
| | 90.08 | | Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers | | |
| | | 9008.50 | - Projectors, enlargers and reducers | CTSH | or RVC40 |
| | | 9008.90 | - Parts and accessories | CTH | or RVC40 |
| | 90.10 | | Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens | | |
| | | 9010.10 | - Apparatus and equipment for automatically developing photographic (including | CTSH | or RVC40 |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
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| Chapter | Heading | Subheading | | |
| | | | cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper | |
| | | 9010.50 | - Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes | CTSH or RVC40 |
| | | 9010.60 | - Projection screens | CTSH or RVC40 |
| | | 9010.90 | - Parts and accessories | CTH or RVC40 |
| | 90.11 | | Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection | |
| | | 9011.10 | - Stereoscopic microscopes | CTSH or RVC40 |
| | | 9011.20 | - Other microscopes, for photomicrography, cinephoto-micrography or microprojection | CTSH or RVC40 |
| | | 9011.80 | - Other microscopes | CTSH or RVC40 |
| | | 9011.90 | - Parts and accessories | CTH or RVC40 |
| | 90.12 | | Microscopes other than optical microscopes; diffraction apparatus | |
| | | 9012.10 | - Microscopes other than optical microscopes; diffraction apparatus | CTSH or RVC40 |
| | | 9012.90 | - Parts and accessories | CTH or RVC40 |
| | 90.13 | | Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter | |
| | | 9013.10 | - Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI | CTSH or RVC40 |
| | | 9013.20 | - Lasers, other than laser diodes | CTSH or RVC40 |
| | | 9013.80 | - Other devices, appliances and instruments | CTSH or RVC40 |
| | | 9013.90 | - Parts and accessories | CTH or RVC40 |
| | 90.14 | | Direction finding compasses; other navigational instruments and appliances | |

| HS Code (HS 2012) | | | Product Description | Product-Specific Rule |
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| Chapter | Heading | Subheading | | |
| | | 9014.10 | - Direction finding compasses | CTSH or RVC40 |
| | | 9014.20 | - Instruments and appliances for aeronautical or space navigation (other than compasses) | CTSH or RVC40 |
| | | 9014.80 | - Other instruments and appliances | CTSH or RVC40 |
| | | 9014.90 | - Parts and accessories | CTH or RVC40 |
| | 90.15 | | Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders | |
| | | 9015.10 | - Rangefinders | CTSH or RVC40 |
| | | 9015.20 | - Theodolites and tachymeters (tacheometers) | CTSH or RVC40 |
| | | 9015.30 | - Levels | CTSH or RVC40 |
| | | 9015.40 | - Photogrammetrical surveying instruments and appliances | CTSH or RVC40 |
| | | 9015.80 | - Other instruments and appliances | CTSH or RVC40 |
| | | 9015.90 | - Parts and accessories | CTH or RVC40 |
| | 90.16 | 9016.00 | Balances of a sensitivity of 5 cg or better, with or without weights | CTH or RVC40 |
| | 90.17 | | Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter | |
| | | 9017.10 | - Drafting tables and machines, whether or not automatic | CTSH or RVC40 |
| | | 9017.20 | - Other drawing, marking-out or mathematical calculating instruments | CTSH or RVC40 |
| | | 9017.30 | - Micrometers, callipers and gauges | CTSH or RVC40 |
| | | 9017.80 | - Other instruments | CTSH or RVC40 |

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|-------------------|---------|------------|--|-----------------------|
| Chapter | Heading | Subheading | | |
| | | 9017.90 | - Parts and accessories | CTH or RVC40 |
| | 90.18 | | Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments | CTH or RVC40 |
| | 90.19 | | Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus | CTH or RVC40 |
| | 90.20 | 9020.00 | Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters | CTH or RVC40 |
| | 90.21 | | 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 | CTH or RVC40 |
| | 90.22 | | Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like | |
| | | | - Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus | |
| | | 9022.12 | -- Computed tomography apparatus | CTSH or RVC40 |
| | | 9022.13 | -- Other, for dental uses | CTSH or RVC40 |
| | | 9022.14 | -- Other, for medical, surgical or veterinary uses | CTSH or RVC40 |
| | | 9022.19 | -- For other uses | CTSH or RVC40 |
| | | | - Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, | |

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| Chapter | Heading | Subheading | | |
| | | | including radiography or radiotherapy apparatus | |
| | | 9022.21 | -- For medical, surgical, dental or veterinary uses | CTSH or RVC40 |
| | | 9022.29 | -- For other uses | CTSH or RVC40 |
| | | 9022.30 | - X-ray tubes | CTSH or RVC40 |
| | | 9022.90 | - Other, including parts and accessories | CTH or RVC40 |
| | 90.23 | 9023.00 | Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses | CTH or RVC40 |
| | 90.24 | | Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics) | |
| | | 9024.10 | - Machines and appliances for testing metals | CTSH or RVC40 |
| | | 9024.80 | - Other machines and appliances | CTSH or RVC40 |
| | | 9024.90 | - Parts and accessories | CTH or RVC40 |
| | 90.25 | | Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments | |
| | | | - Thermometers and pyrometers, not combined with other instruments | |
| | | 9025.11 | -- Liquid-filled, for direct reading | CTSH or RVC40 |
| | | 9025.19 | -- Other | CTSH or RVC40 |
| | | 9025.80 | - Other instruments | CTSH or RVC40 |
| | | 9025.90 | - Parts and accessories | CTH or RVC40 |
| | 90.26 | | Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and | |

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| Chapter | Heading | Subheading | | |
| | | | apparatus of heading 90.14, 90.15, 90.28 or 90.32 | |
| | | 9026.10 | - For measuring or checking the flow or level of liquids | CTSH or RVC40 |
| | | 9026.20 | - For measuring or checking pressure | CTSH or RVC40 |
| | | 9026.80 | - Other instruments or apparatus | CTSH or RVC40 |
| | | 9026.90 | - Parts and accessories | CTH or RVC40 |
| | 90.27 | | Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes | |
| | | 9027.10 | - Gas or smoke analysis apparatus | CTSH or RVC40 |
| | | 9027.20 | - Chromatographs and electrophoresis instruments | CTSH or RVC40 |
| | | 9027.30 | - Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR) | CTSH or RVC40 |
| | | 9027.50 | - Other instruments and apparatus using optical radiations (UV, visible, IR) | CTSH or RVC40 |
| | | 9027.80 | - Other instruments and apparatus | CTSH or RVC40 |
| | | 9027.90 | - Microtomes; parts and accessories | CTH or RVC40 |
| | 90.28 | | Gas, liquid or electricity supply or production meters, including calibrating meters therefor | |
| | | 9028.10 | - Gas meters | CTSH or RVC40 |
| | | 9028.20 | - Liquid meters | CTSH or RVC40 |
| | | 9028.30 | - Electricity meters | CTSH or RVC40 |
| | | 9028.90 | - Parts and accessories | CTH or RVC40 |
| | 90.29 | | Revolution counters, production counters, taximeters, mileometers, pedometers and | |

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| | | | the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes | |
| | | 9029.10 | - Revolution counters, production counters, taximeters, mileometers, pedometers and the like | CTSH or RVC40 |
| | | 9029.20 | - Speed indicators and tachometers; stroboscopes | CTSH or RVC40 |
| | | 9029.90 | - Parts and accessories | CTH or RVC40 |
| | 90.30 | | 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 | |
| | | 9030.10 | - Instruments and apparatus for measuring or detecting ionising radiations | CTSH or RVC40 |
| | | 9030.20 | - Oscilloscopes and oscillographs | CTSH or RVC40 |
| | | | - Other instruments and apparatus, for measuring or checking voltage, current, resistance or power | |
| | | 9030.31 | -- Multimeters without a recording device | CTSH or RVC40 |
| | | 9030.32 | -- Multimeters with a recording device | CTSH or RVC40 |
| | | 9030.33 | -- Other, without a recording device | CTSH or RVC40 |
| | | 9030.39 | -- Other, with a recording device | CTSH or RVC40 |
| | | 9030.40 | - Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers) | CTSH or RVC40 |
| | | | - Other instruments and apparatus | |
| | | 9030.82 | -- For measuring or checking semiconductor wafers or devices | CTSH or RVC40 |
| | | 9030.84 | -- Other, with a recording device | CTSH or RVC40 |
| | | 9030.89 | -- Other | CTSH or RVC40 |

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| Chapter | Heading | Subheading | | |
| | | 9030.90 | - Parts and accessories | CTH or RVC40 |
| | 90.31 | | Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors | |
| | | 9031.10 | - Machines for balancing mechanical parts | CTSH or RVC40 |
| | | 9031.20 | - Test benches | CTSH or RVC40 |
| | | | - Other optical instruments and appliances | |
| | | 9031.41 | -- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices | CTSH or RVC40 |
| | | 9031.49 | -- Other | CTSH or RVC40 |
| | | 9031.80 | - Other instruments, appliances and machines | CTSH or RVC40 |
| | | 9031.90 | - Parts and accessories | CTH or RVC40 |
| | 90.32 | | Automatic regulating or controlling instruments and apparatus | |
| | | 9032.10 | - Thermostats | CTSH or RVC40 |
| | | 9032.20 | - Manostats | CTSH or RVC40 |
| | | | - Other instruments and apparatus | |
| | | 9032.81 | -- Hydraulic or pneumatic | CTSH or RVC40 |
| | | 9032.89 | -- Other | CTH or RVC40 |
| | | 9032.90 | - Parts and accessories | CTH or RVC40 |
| | 90.33 | 9033.00 | Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90 | CTH or RVC40 |
| 91 | | | CHAPTER 91: CLOCKS AND WATCHES AND PARTS THEREOF | |
| | 91.01 | | Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal | CTH or RVC40 |

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| Chapter | Heading | Subheading | | |
| | 91.02 | | Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01 | CTH or RVC40 |
| | 91.03 | | Clocks with watch movements, excluding clocks of heading 91.04 | CTH or RVC40 |
| | 91.04 | 9104.00 | Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels | CTH or RVC40 |
| | 91.05 | | Other clocks | CTH or RVC40 |
| | 91.06 | | 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) | CTH or RVC40 |
| | 91.07 | 9107.00 | Time switches with clock or watch movement or with synchronous motor | CTH or RVC40 |
| | 91.08 | | Watch movements, complete and assembled | CTH or RVC40 |
| | 91.09 | | Clock movements, complete and assembled | CTH or RVC40 |
| | 91.10 | | Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements | CTH or RVC40 |
| | 91.11 | | Watch cases and parts thereof | |
| | | 9111.10 | - Cases of precious metal or of metal clad with precious metal | CTSH or RVC40 |
| | | 9111.20 | - Cases of base metal, whether or not gold- or silver-plated | CTSH or RVC40 |
| | | 9111.80 | - Other cases | CTSH or RVC40 |
| | | 9111.90 | - Parts | CTH or RVC40 |
| | 91.12 | | Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof | CTH or RVC40 |
| | 91.13 | | Watch straps, watch bands and watch bracelets, and parts thereof | CTH or RVC40 |
| | 91.14 | | Other clock or watch parts | CTH or RVC40 |

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| Chapter | Heading | Subheading | | |
| 92 | | | CHAPTER 92: MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES | CTH or RVC40 |
| SECTION XIX ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF | | | | |
| 93 | | | CHAPTER 93: ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF | CTH or RVC40 |
| SECTION XX MISCELLANEOUS MANUFACTURED ARTICLES | | | | |
| 94 | | | CHAPTER 94: FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS | CTH or RVC40 |
| 95 | | | CHAPTER 95: TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF | CTH or RVC40 |
| 96 | | | CHAPTER 96: MISCELLANEOUS MANUFACTURED ARTICLES | |
| | 96.01 | | Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding) | CTH or RVC40 |
| | 96.02 | 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 | CTH or RVC40 |
| | 96.03 | | Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees) | CTH or RVC40 |

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| Chapter | Heading | Subheading | | |
| | 96.04 | 9604.00 | Hand sieves and hand riddles | CTH or RVC40 |
| | 96.05 | 9605.00 | Travel sets for personal toilet, sewing or shoe or clothes cleaning | CTH or RVC40 |
| | 96.06 | | Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks | CTH or RVC40 |
| | 96.07 | | Slide fasteners and parts thereof | |
| | | | - Slide fasteners | |
| | | 9607.11 | -- Fitted with chain scoops of base metal | CTSH or RVC40 |
| | | 9607.19 | -- Other | CTSH or RVC40 |
| | | 9607.20 | - Parts | CTH or RVC40 |
| | 96.08 | | Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09 | CTH or RVC40 |
| | 96.09 | | Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks | CTH or RVC40 |
| | 96.10 | 9610.00 | Slates and boards, with writing or drawing surfaces, whether or not framed | CTH or RVC40 |
| | 96.11 | 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 | CTH or RVC40 |
| | 96.12 | | Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes | CTH or RVC40 |
| | 96.13 | | Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks | |
| | | 9613.10 | - Pocket lighters, gas fuelled, non-refillable | CTSH or RVC40 |

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| Chapter | Heading | Subheading | | |
| | | 9613.20 | - Pocket lighters, gas fuelled, refillable | CTSH or RVC40 |
| | | 9613.80 | - Other lighters | CTSH or RVC40 |
| | | 9613.90 | - Parts | CTH or RVC40 |
| | 96.14 | 9614.00 | Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof | CTH or RVC40 |
| | 96.15 | | 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 | CTH or RVC40 |
| | 96.16 | | Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations | CTH or RVC40 |
| | 96.17 | 9617.00 | Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners | CTH or RVC40 |
| | 96.18 | 9618.00 | Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing | CTH or RVC40 |
| | 96.19 | 9619.00 | Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material | CTH or RVC40 |
| SECTION XXI | | | | |
| WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES | | | | |
| 97 | | | CHAPTER 97: WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES | CTH or RVC40 |