



**SECOND PROTOCOL TO AMEND THE AGREEMENT
ESTABLISHING THE ASEAN-AUSTRALIA-NEW
ZEALAND FREE TRADE AREA**

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PREAMBLE

The Governments of Brunei Darussalam, the Kingdom of Cambodia (Cambodia), the Republic of Indonesia (Indonesia), the Lao People's Democratic Republic (Lao PDR), Malaysia, the Republic of the Union of Myanmar (Myanmar), the Republic of the Philippines (Philippines), the Republic of Singapore (Singapore), the Kingdom of Thailand (Thailand) and the Socialist Republic of Viet Nam (Viet Nam), collectively, the Member States of the Association of Southeast Asian Nations, and Australia and New Zealand;

RECALLING the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area, signed at Cha-am, Petchaburi, Thailand on 27 February 2009, as amended by the First Protocol to Amend the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area, done at Nay Pyi Taw, Myanmar on 26 August 2014 (the "Agreement");

RECOGNISING the need to upgrade the Agreement, including in the areas of trade in goods, rules of origin, customs procedures and trade facilitation, trade in services, investment, movement of natural persons, electronic commerce, competition and consumer protection, micro, small and medium enterprises, trade and sustainable development, and government procurement, to ensure that the Agreement retains its relevance to business and adds value to developments in other fora including the Regional Comprehensive Economic Partnership (RCEP) signed on 15 November 2020;

DESIRING to modernise the Agreement to take account of changing global business and trade practices and the evolving regional economic architecture, including incorporating and implementing provisions to facilitate trade and investment and remove unnecessary barriers to accelerate post-pandemic recovery; and

NOTING that Article 6 (Amendments) of Chapter 18 (Final Provisions) of the Agreement provides for amendments thereto to be agreed in writing by the Parties,

HAVE AGREED AS FOLLOWS:

Article 1 Amendment to the Agreement

1. In accordance with Article 6 (Amendments) of Chapter 18 (Final Provisions), the Parties have agreed to amend the Agreement on the terms set out in the Appendix to this Protocol.
2. This Protocol shall form an integral part of the Agreement.

Article 2 Entry into Force

1. This Protocol shall be subject to ratification, acceptance or approval by each Party in accordance with its applicable legal procedures. The instrument of ratification, acceptance or approval of a Party shall be deposited with the Depositary, who shall promptly notify all other Parties of each deposit.
2. This Protocol shall enter into force 60 days after the date on which Australia, New Zealand and at least four ASEAN Member States have deposited their instruments of ratification, acceptance or approval.
3. For each Party ratifying, accepting or approving the Protocol after the date on which Australia, New Zealand and at least four ASEAN Member States have deposited their instruments of ratification, acceptance or approval in accordance with Paragraph 2, this Protocol shall enter into force for that Party 60 days after the date of the deposit of its own instrument of ratification, acceptance or approval.

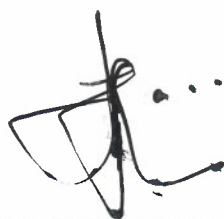
Article 3 Depositary

This Protocol shall be deposited with the Secretary-General of ASEAN who is designated as the Depositary for this Protocol. The Depositary shall promptly provide a certified copy of the original text of this Protocol to each Party.

IN WITNESS WHEREOF, the undersigned, being duly authorised by their respective Governments, have signed this Second Protocol to Amend the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area.

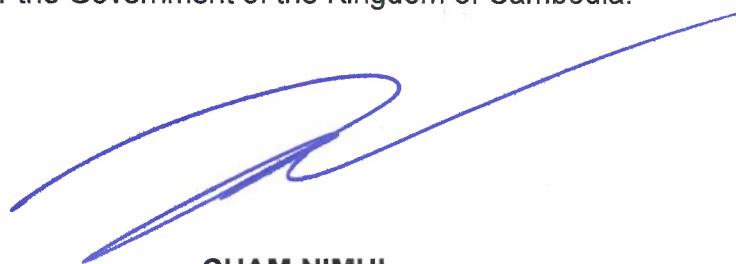
DONE at Semarang, Indonesia, this *Fourteenth* day of *February* in the Year *Two Thousand and Twenty - Four* , in a single original copy in the English language.

For the Government of Brunei Darussalam:

A handwritten signature in black ink, consisting of a stylized 'A' followed by a series of loops and a final flourish.

DATO DR. AMIN LIEW ABDULLAH
Minister at the Prime Minister's Office and
Minister of Finance and Economy II

For the Government of the Kingdom of Cambodia:

A handwritten signature in blue ink, consisting of a large, stylized 'N' followed by a long horizontal stroke.

CHAM NIMUL
Minister of Commerce

For the Government of the Republic of Indonesia:



ZULKIFLI HASAN
Minister of Trade

For the Government of the Lao People's Democratic Republic:

A handwritten signature in blue ink, consisting of a large loop on the left and a series of horizontal strokes extending to the right, ending in a small upward flick.

MALAITHONG KOMMASITH
Minister of Industry and Commerce

For the Government of Malaysia:



TENGKU DATUK SERI UTAMA ZAFRUL TENGKU ABDUL AZIZ
Minister of Investment, Trade and Industry

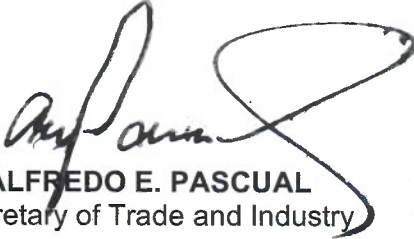
For the Government of the Republic of the Union of Myanmar:

A handwritten signature in black ink, appearing to read 'Kan Zaw', written in a cursive style.

KAN ZAW

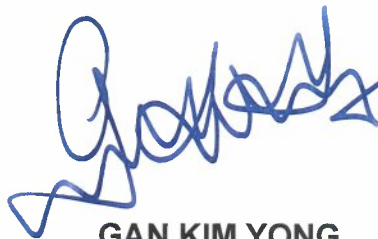
Union Minister for Investment and Foreign Economic Relations

For the Government of the Republic of the Philippines:



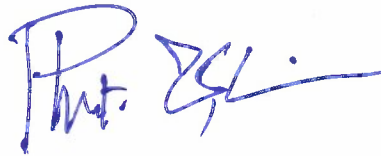
ALFREDO E. PASCUAL
Secretary of Trade and Industry

For the Government of the Republic of Singapore:

A handwritten signature in blue ink, appearing to read 'Gan Kim Yong', with a long, sweeping flourish extending from the end of the signature towards the top right of the page.

GAN KIM YONG
Minister for Trade and Industry

For the Government of the Kingdom of Thailand:

A handwritten signature in blue ink, appearing to read 'Phumtham Wechayachai' in a stylized, cursive script.

PHUMTHAM WECHAYACHAI
Deputy Prime Minister and Minister of Commerce

For the Government of the Socialist Republic of Viet Nam:



NGUYEN HONG DIEN
Minister of Industry and Trade

For the Government of Australia:

A handwritten signature in black ink, consisting of stylized, overlapping loops and strokes, likely representing the name Tim Watts.

TIM WATTS
Assistant Minister for Foreign Affairs

For the Government of New Zealand:

A handwritten signature in black ink, appearing to read 'Rino Tirikatene', written in a cursive style.

RINO TIRIKATENE
Minister of State for Trade and Export Growth

APPENDIX

1. Replace Chapter 1 (Establishment of Free Trade Area, Objectives and General Definitions) with:

CHAPTER 1

ESTABLISHMENT OF FREE TRADE AREA, OBJECTIVES AND GENERAL DEFINITIONS

Article 1 Objectives

The objectives of this Agreement are to:

- (a) progressively liberalise and facilitate trade in goods among the Parties through, *inter alia*, progressive elimination of tariff and non-tariff barriers in substantially all trade in goods among the Parties;
- (b) progressively liberalise trade in services among the Parties, with substantial sectoral coverage;
- (c) facilitate, promote and enhance investment opportunities among the Parties through further development of favourable investment environments;
- (d) establish a co-operative framework for strengthening, diversifying and enhancing trade, investment and economic links among the Parties; and
- (e) provide special and differential treatment to ASEAN Member States, especially to the newer ASEAN Member States, to facilitate their more effective economic integration.

Article 2

Establishment of the ASEAN-Australia-New Zealand Free Trade Area

The Parties hereby establish, consistent with Article XXIV of GATT 1994 and Article V of GATS, an ASEAN, Australia and New Zealand Free Trade Area.

Article 3

General Definitions

For the purposes of this Agreement, unless the context otherwise requires:

- (a) **AANZFTA** means the ASEAN-Australia-New Zealand Free Trade Area;
- (b) **Agreement** means the *Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area*;
- (c) **Agreement on Customs Valuation** means the *Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994* in Annex 1A to the WTO Agreement;
- (d) **ASEAN** means the Association of Southeast Asian Nations which comprises of Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, the Lao People's Democratic Republic, Malaysia, the Republic of the Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand and the Socialist Republic of Viet Nam and whose members are referred to in this Agreement collectively as the **ASEAN Member States** and individually as an **ASEAN Member State**;

- (e) **customs duties** means any customs or import duty and a charge of any kind, including any tax or surcharge, imposed in connection with the importation of a good, but does not include any:
- (i) charge equivalent to an internal tax imposed consistently with the provisions of paragraph 2 of Article III of GATT 1994, in respect of the like domestic product or in respect of an article from which the imported product has been manufactured or produced in whole or in part;
 - (ii) anti-dumping or countervailing duty applied consistently with the provisions of Article VI of GATT 1994, the *Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994*, as may be amended and the *Agreement on Subsidies and Countervailing Measures* in Annex 1A to the WTO Agreement, as may be amended; or
 - (iii) fee or any charge commensurate with the cost of services rendered;
- (f) **days** means calendar days, including weekends and holidays;
- (g) **essential goods** means goods considered by a Party as essential for disaster relief and urgent medical purposes during a humanitarian crisis, epidemic or pandemic;¹
- (h) **FTA Joint Committee** means the ASEAN, Australia and New Zealand FTA Joint Committee established pursuant to Article 1 (FTA Joint

¹ A Party may refer to guidelines issued by relevant international organisations, of which all Parties are members, when determining if a good is essential.

Committee) of Chapter 19 (Institutional Provisions);

- (i) **GATS** means the *General Agreement on Trade in Services* in Annex 1B to the WTO Agreement;
- (j) **GATT 1994** means the *General Agreement on Tariffs and Trade 1994* in Annex 1A to the WTO Agreement;
- (k) **HS Code** means the Harmonized Commodity Description and Coding System established by the *International Convention on the Harmonized Description and Coding System* done at Brussels on 14 June 1983, as amended;
- (l) **humanitarian crisis** means an event that poses, or series of events that pose, an imminent threat to or affect the health, safety or well-being of, a community or a region, and may include natural or human-induced disasters and may occur throughout a large land area;
- (m) **IMF** means the International Monetary Fund;
- (n) **IMF Articles of Agreement** means the *Articles of Agreement of the International Monetary Fund* adopted at Bretton Woods on 22 July 1944;
- (o) **Least Developed Country** means any country designated as such by the United Nations and which has not obtained graduation from the least developed country category;
- (p) **Least Developed Country Party** means any Party that is a Least Developed Country;
- (q) **MSMEs** means micro, small and medium enterprises, and may be further defined, where

applicable, in accordance with the respective laws, regulations, or national policies of each Party;

- (r) **newer ASEAN Member States** means the Kingdom of Cambodia, the Lao People's Democratic Republic, the Republic of the Union of Myanmar and the Socialist Republic of Viet Nam;
- (s) **originating good** means a good that qualifies as originating under Chapter 3 (Rules of Origin);
- (t) **Parties** means the ASEAN Member States, Australia and New Zealand collectively;
- (u) **Party** means an ASEAN Member State or Australia or New Zealand;
- (v) **Second Protocol** means the *Second Protocol to Amend the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area*;
- (w) **TRIPS Agreement** means the *Agreement on Trade-Related Aspects of Intellectual Property Rights*, in Annex 1C to the WTO Agreement;
- (x) **WTO** means the World Trade Organization; and
- (y) **WTO Agreement** means the *Marrakesh Agreement Establishing the World Trade Organization*, done on 15 April 1994.

2. Replace Chapter 2 (Trade in Goods) with:

CHAPTER 2

TRADE IN GOODS

SECTION A

General Provisions and Market Access for Goods

Article 1

National Treatment on Internal Taxation and Regulation

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

Article 2

Reduction or Elimination of Customs Duties

Except as otherwise provided in this Agreement, each Party shall progressively reduce or eliminate customs duties on originating goods of the other Parties in accordance with its schedule of tariff commitments in Annex 1 (Schedules of Tariff Commitments).

Article 3

Acceleration of Tariff Commitments

1. Nothing in this Agreement shall preclude the Parties from negotiating and entering into arrangements to accelerate or improve tariff commitments made under this Agreement. An agreement among the Parties to accelerate or improve tariff commitments shall be incorporated into this Agreement, in accordance with Article 6 (Amendments) of Chapter 21 (Final Provisions). Such acceleration or improvement of tariff commitments shall be implemented by the Parties.

2. Two or more Parties may also enter into consultations to consider accelerating or improving tariff commitments set

out in their schedules of tariff commitments in Annex 1 (Schedules of Tariff Commitments). An agreement between these Parties to accelerate or improve their respective tariff commitments under this Agreement shall be incorporated into this Agreement, in accordance with Article 6 (Amendments) of Chapter 21 (Final Provisions). Tariff concessions arising from such acceleration or improvement of tariff commitments shall be extended to all Parties.

3. A Party may, at any time, unilaterally accelerate the reduction or elimination of customs duties on originating goods of the other Parties set out in its schedule of tariff commitments in Annex 1 (Schedules of Tariff Commitments). A Party intending to do so shall inform the other Parties before the new rate of customs duties takes effect, or in any event, as early as practicable.

Article 4

Temporary Admission of Goods

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

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

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

3. No Party shall condition the duty-free temporary admission of a good provided for in Paragraph 1, other than to require that the good:

- (a) be used solely by or under the personal supervision of a national or resident of another Party in the exercise of the business activity, trade, profession, or sport of that person;
- (b) not be sold or leased while in its territory;
- (c) be accompanied by a security or guarantee in an amount no greater than the customs duties, taxes, fees, and charges that would otherwise be owed on entry or final importation, releasable on exportation of the good;
- (d) be capable of identification when imported and exported;
- (e) be exported on the departure of the person referred to in Subparagraph (a), or within such other period related to the purpose of the temporary admission as the Party may establish in accordance with its laws and regulations;
- (f) be admitted in no greater quantity than is reasonable for its intended use; and
- (g) be otherwise admissible into the Party's territory under its laws and regulations.

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

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

6. Each Party shall, if it is in accordance with its laws and regulations,¹ provide that the importer or other person responsible for a good admitted under this Article shall not be liable for failure to export the good on presentation of satisfactory proof to the importing Party that the good has been destroyed within the original period fixed for temporary admission or any lawful extension.

Article 5

Temporary Admission for Containers and Pallets

1. Each Party shall, as provided for in its laws and regulations, or the provisions of the related international agreements to which it is party, grant duty-free temporary admission for containers and pallets, regardless of their origin, in use or to be used in the shipment of goods in international traffic.

2. For the purposes of this Article, “container” means an article of transport equipment (lift-van, movable tank, or other similar structure):

- (a) fully or partially enclosed to constitute a compartment intended for containing goods;
- (b) of a permanent character and accordingly strong enough to be suitable for repeated use;
- (c) specially designed to facilitate the carriage of goods, by one or more modes of transport, without intermediate reloading;

¹ This Paragraph shall apply to Parties who have relevant laws and regulations.

- (d) designed for ready handling, particularly when being transferred from one mode of transport to another;
- (e) designed to be easy to fill and to empty; and
- (f) having an internal volume of one cubic metre or more.

“Container” shall include the accessories and equipment of the container, appropriate for the type concerned, provided that such accessories and equipment are carried with the container. “Container” shall not include vehicles, accessories or spare parts of vehicles, or packaging or pallets. “Demountable bodies” shall be regarded as containers.

3. For the purposes of this Article, “pallet” means a device on the deck of which a quantity of goods can be assembled to form a unit load for the purpose of transporting it, or of handling or stacking it with the assistance of mechanical appliances. This device is made up of two decks separated by bearers, or of a single deck supported by feet; its overall height is reduced to the minimum compatible with handling of fork lift trucks or pallet trucks; it may or may not have a superstructure.

4. Subject to Chapter 8 (Trade in Services) and Chapter 11 (Investment), in respect of containers granted temporary admission pursuant to Paragraph 1:²

- (a) each Party shall allow a container used in international traffic that enters its territory from the territory of another Party to exit its territory on any

² For greater certainty, nothing in this Paragraph shall affect the right of a Party to adopt or maintain measures in accordance with Article 1 (General Exceptions) or Article 2 (Security Exceptions) of Chapter 18 (General Provisions and Exceptions).

route that is reasonably related to the economic and prompt departure of such container;³

- (b) no Party shall require any security or impose any penalty or charge solely by reason of any difference between the port of entry and the port of departure of a container;
- (c) no Party shall condition the release of any security that it imposes in respect of the entry of a container into its territory on the container's exit through any particular port of departure; and
- (d) no Party shall require that the carrier bringing a container from the territory of another Party into its territory be the same carrier that takes the container to the territory of another Party.

Article 6

Duty-Free Entry of Samples of No Commercial Value

Each Party shall grant duty-free entry to samples of no commercial value, imported from the territory of another Party, subject to its laws and regulations, regardless of their origin.

Article 7

Elimination of Agricultural Export Subsidies

Consistent with their rights and obligations under the WTO Agreement, each Party agrees to eliminate and not reintroduce all forms of export subsidies for agricultural goods destined for the other Parties.

³ For greater certainty, nothing in this Subparagraph shall be construed to prevent a Party from adopting or maintaining highway and railway safety or security measures of general application, or from preventing a container from entering or exiting its territory in a location where the Party does not maintain a customs port. A Party may, in accordance with its laws and regulations, provide the other Parties with a list of ports available for exit of containers.

Article 8

Transposition of Schedules of Tariff Commitments

1. Each Party shall ensure that the transposition of its Schedule in Annex 1 (Schedules of Tariff Commitments), undertaken in order to implement Annex 1 (Schedules of Tariff Commitments) in the nomenclature of the revised HS Code following periodic amendments to the HS Code, is carried out without impairing the tariff commitments set out in Annex 1 (Schedules of Tariff Commitments).

2. The transposition of the schedules of tariff commitments referred to in Paragraph 1 shall be carried out in accordance with the methodologies and procedures adopted by the Committee on Trade in Goods. The procedures should, at a minimum, provide for:

- (a) the timely circulation by each Party of a draft schedule of tariff commitments in the nomenclature of the revised HS Code, accompanied by a two-way transposition setting out, at national tariff line level:
 - (i) a concordance between the draft schedule of tariff commitments in the nomenclature of the revised HS Code and the schedule of tariff commitments in the nomenclature of the then current HS Code; and
 - (ii) a concordance between the schedule of tariff commitments in the nomenclature of the then current HS Code and the draft schedule of tariff commitments in the nomenclature of the revised HS Code;
- (b) the provision of comments by other Parties on the draft schedules circulated in accordance with Subparagraph (a), and consultations between the

Parties, as necessary, with a view to resolving any concerns raised;

- (c) the requirement to make publicly available in a timely manner the schedules of tariff commitments in the nomenclature of the revised HS Code shall be made publicly available in a timely manner, following completion of the process in Subparagraphs (a) and (b); and
- (d) the positive consideration of proposals for technical assistance for the purpose of implementing Subparagraph (a).

Article 9

Modification of Concessions

In exceptional circumstances, where a Party faces unforeseen difficulties in implementing its tariff commitments, that Party may, with the agreement of all other interested Parties, modify or withdraw a concession contained in its Schedule in Annex 1 (Schedules of Tariff Commitments). In order to seek to reach such agreement, the relevant Party shall engage in negotiations with any interested Parties. In such negotiations, the Party proposing to modify or withdraw its concessions shall maintain a level of reciprocal and mutually advantageous concessions no less favourable to the trade of all other interested Parties than that provided for in this Agreement prior to such negotiations, which may include compensatory adjustments with respect to other goods. The mutually agreed outcome of the negotiations, including any compensatory adjustments, shall apply to all the Parties and shall be incorporated into this Agreement in accordance with Article 6 (Amendments) of Chapter 21 (Final Provisions).

SECTION B

Non-Tariff Measures

Article 10

Application of Non-Tariff Measures

1. A Party shall not adopt or maintain any non-tariff measure on the importation of any good of another Party or on the exportation of any good destined for the territory of another Party, except in accordance with its rights and obligations under the WTO Agreement or this Agreement.
2. Each Party shall ensure the transparency of its non-tariff measures permitted under Paragraph 1 and shall ensure that any such measures are not prepared, adopted, or applied with the view to or with the effect of creating unnecessary obstacles to trade among the Parties.

Article 11

Quantitative Restrictions and Non-Tariff Measures

1. Except as otherwise provided in this Agreement, no Party shall adopt or maintain any prohibition or restriction other than duties, taxes, or other charges, whether made effective through quotas, import or export licences, or other measures, on the importation of any good of another Party or on the exportation of any good destined for the territory of another Party, except in accordance with its rights and obligations under the relevant provisions of the WTO Agreement. To this end, Article XI of GATT 1994 shall be incorporated into and shall form part of this Agreement, *mutatis mutandis*.
2. Where a Party adopts an export prohibition or restriction in accordance with Subparagraph 2(a) of Article XI of GATT 1994, that Party shall, upon request:

- (a) inform another Party or Parties of such prohibition or restriction and its reasons together with its nature and expected duration, or publish such prohibition or restriction; and
- (b) provide another Party or Parties that may be seriously affected with a reasonable opportunity for consultation with respect to matters related to such prohibition or restriction.

Article 12

Publication and Administration of Trade Regulations

1. Article X of GATT 1994 shall be incorporated into and shall form part of this Agreement, *mutatis mutandis*.
2. In accordance with its laws and regulations and to the extent possible, each Party shall make laws, regulations, decisions and rulings of the kind referred to in Paragraph 1 available on the internet.

Article 13

Technical Consultations on Non-Tariff Measures

1. A Party may request technical consultations with another Party on a measure it considers to be adversely affecting its trade. The request shall be in writing and shall clearly identify the measure and the concerns as to how the measure adversely affects trade between the Party requesting technical consultations (the “requesting Party” for the purposes of this Article) and the Party to which a request has been made (the “requested Party” for the purposes of this Article).
2. Where the measure is covered by another Chapter, any consultation mechanism provided in that Chapter shall be used, unless otherwise agreed between the requesting Party and the requested Party (collectively, “the consulting Parties”).

3. Except as provided in Paragraph 2, the requested Party shall respond to the requesting Party and enter into technical consultations within 60 days of the receipt of the written request referred to in Paragraph 1, unless otherwise determined by the consulting Parties, with a view to reaching a mutually satisfactory solution within 180 days of the request. Technical consultations may be conducted via any means mutually agreed by the consulting Parties.

4. Except as provided in Paragraph 2, the request for technical consultations shall be circulated to all the other Parties. Other Parties may request to join the technical consultations on the basis of interests set out in their requests. The participation of any other Party is subject to the consent of the consulting Parties. The consulting Parties shall give full consideration to such requests.

5. If the requesting Party considers that a matter is urgent or involves perishable goods, it may request that technical consultations take place within a shorter time frame than that provided for under Paragraph 3.

6. Except as provided in Paragraph 2, each Party shall submit an annual notification to the Committee on Trade in Goods regarding any use of technical consultations under this Article, whether as the requesting Party or the requested Party. This notification shall contain a summary of the progress and outcomes of the consultations.

7. For greater certainty, technical consultations under this Article shall be without prejudice to a Party's rights and obligations pertaining to dispute settlement proceedings under Chapter 20 (Consultations and Dispute Settlement) and the WTO Agreement.

Article 14
Non-Tariff Measures on Essential Goods during
Humanitarian Crises, Epidemics or Pandemics

1. During a humanitarian crisis, epidemic or pandemic, nothing in this Article shall prevent a Party from exercising its rights or obligations under the WTO Agreement, or any other international agreements to which it is a party.

2. During a humanitarian crisis, epidemic or pandemic, which adversely impacts Parties on a substantial scale, each Party shall, to the extent possible:

- (a) facilitate timely information-sharing with regard to non-tariff measures on essential goods;
- (b) refrain from introducing trade-restricting non-tariff measures on essential goods unless necessary, and in which case such non-tariff measures must be targeted, proportionate, transparent, temporary and in conformity with its rights and obligations under the WTO Agreement and other relevant international agreements; and
- (c) endeavour to ensure the timely notification and publication, in accordance with the WTO Agreement, of regulatory information on matters pertaining to its non-tariff measures on essential goods.

3. The Committee on Trade in Goods shall be convened, where necessary and possible, to identify and resolve any unnecessary non-tariff measures on trade in essential goods in an expedited and timely manner during a humanitarian crisis, epidemic or pandemic. A Party may request essential goods from another Party and the requested Party shall, to the extent possible, positively consider the request, subject to the requested Party's internal situation and considerations.

4. Chapter 20 (Consultations and Dispute Settlement) shall not apply to any matter arising under this Article.

Article 15

Import Licensing Procedures

1. Each Party shall ensure that all automatic and non-automatic import licensing procedures are implemented in a transparent and predictable manner, and applied in accordance with the Import Licensing Agreement.⁴ No Party shall adopt or maintain a measure that is inconsistent with the Import Licensing Agreement.

2. Each Party shall, promptly after the date of entry into force of the Second Protocol for that Party, notify the other Parties of its existing import licensing procedures. The notification shall include the information specified in paragraph 2 of Article 5 of the Import Licensing Agreement. A Party shall be deemed to be in compliance with this paragraph if:

- (a) it has notified the procedures to the WTO Committee on Import Licensing established by Article 4 of the Import Licensing Agreement (the “WTO Committee on Import Licensing”), together with the information specified in paragraph 2 of Article 5 of the Import Licensing Agreement; and
- (b) in the most recent annual submission due before the date of entry into force of the Second Protocol for that Party to the WTO Committee on Import Licensing in response to the annual questionnaire on import licensing procedures referred to in paragraph 3 of Article 7 of the Import Licensing Agreement, it has provided, with respect to those existing import licensing procedures, the information requested in that questionnaire.

⁴ For the purposes of this Article, “Import Licensing Agreement” means the *Agreement on Import Licensing Procedures* in Annex 1A of the WTO Agreement.

3. Each Party shall notify the other Parties of any new import licensing procedure and any modification it makes to its existing import licensing procedures, to the extent possible 30 days before the new procedure or modification takes effect. In no case shall a Party provide the notification later than 60 days after the date of the new or modified procedure's publication. A notification provided under this Paragraph shall include the information specified in paragraph 2 of Article 5 of the Import Licensing Agreement. A Party shall be deemed to be in compliance with this Paragraph if it notifies a new import licensing procedure or a modification to an existing import licensing procedure to the WTO Committee on Import Licensing in accordance with paragraph 1, 2, or 3 of Article 5 of the Import Licensing Agreement.

4. Before applying any new or modified import licensing procedure, a Party shall publish the new procedure or modification on an official government website. To the extent possible, the Party shall do so at least 21 days before the new procedure or modification takes effect.

5. The notification required under Paragraphs 2 and 3 is without prejudice to whether the import licensing procedure is consistent with this Agreement.

6. A notification made under Paragraph 3 shall state if, under any import licensing procedure that is a subject of the notification:

- (a) the terms of an import license for any product limit the permissible end users of the product; or
- (b) the Party imposes any of the following conditions on eligibility for obtaining a license to import the product:
 - (i) membership in an industry association;

- (ii) approval by an industry association of the request for an import license;
- (iii) a history of importing the product, or similar products;
- (iv) minimum importer or end user production capacity;
- (v) minimum importer or end user registered capital; or
- (vi) a contractual or other relationship between the importer and distributor in the Party's territory.

7. Each Party shall, to the extent possible,⁵ answer within 60 days all reasonable enquiries from another Party regarding the criteria employed by its licensing authorities when granting or denying import licenses. Each Party shall publish sufficient information for the other Parties and traders to know the basis for granting or allocating import licenses.

8. No Party shall refuse an application for an import license for minor documentation errors that do not alter the basic data contained therein. Minor documentation errors may include formatting errors, such as the width of a margin or the font used, and spelling errors which are obviously made without fraudulent intent or gross negligence.

9. If a Party denies an import license application with respect to a good of another Party, it shall, on request of the applicant and within a reasonable period after receiving the written request, provide the applicant with a written explanation of the reason for the denial.

⁵ Paragraphs 7 and 9 of this Article may be reviewed during the review process set out in Article 9 (Review) of Chapter 21 (Final Provisions).

Article 16
Fees and Charges Connected with Importation and
Exportation

1. Each Party shall ensure, in accordance with paragraph 1 of Article VIII of GATT 1994 and its interpretive notes, that all fees and charges of whatever character (other than import or export duties, charges equivalent to an internal tax or other internal charge applied consistently with paragraph 2 of Article III of GATT 1994, and anti-dumping and countervailing duties) imposed on or in connection with importation or exportation are limited in amount to the approximate cost of services rendered and do not represent an indirect protection to domestic goods or a taxation of imports or exports for fiscal purposes.
2. No Party shall apply fees and charges imposed in connection with importation or exportation until information on them, and on any updates or changes to those fees and charges, has been published, in accordance with its laws and regulations. Such information shall include the reason for the fees and charges, the responsible authority, and when and how payment is to be made. Such information shall be published promptly on the internet to the extent possible.
3. No Party shall require consular transactions, including related fees and charges, in connection with the importation of a good of another Party.
4. No Party shall require that any customs documentation supplied in connection with the importation of any good of another Party be endorsed, certified, or otherwise sighted or approved by the importing Party's overseas representatives, or entities with authority to act on the importing Party's behalf, nor impose any related fees or charges.
5. Each Party shall, in accordance with its laws and regulations, periodically review its fees and charges in

connection with importation or exportation, with a view to reducing their number and diversity if practicable.

SECTION C

Institutional Arrangements

Article 17 Sectoral Initiatives

1. The Parties shall make reasonable efforts to initiate a work programme on sector-specific issues, to be established and overseen by the Committee on Trade in Goods. The Parties shall endeavour to finalise such a work programme no later than two years after the initiation of the work programme.

2. The Parties shall agree on the sectors to be included in such a work programme, taking into consideration the interests of all the Parties, including those sectors proposed during the course of the negotiation of the Second Protocol or other sectors as may be identified by a Party.

3. Any work programme initiated under this Article should be conducted to:

- (a) enhance the Parties' understanding of the issues;
- (b) facilitate input from businesses and other relevant stakeholders; and
- (c) explore possible actions by the Parties that would facilitate trade.

4. Based on the outcome of any work programme initiated under this Article, the Committee on Trade in Goods may make recommendations to the FTA Joint Committee.

Article 18
Contact Points and Consultations

1. Each Party shall designate a contact point to facilitate communication among the Parties on any matter relating to this Chapter.
2. Where a Party considers that any proposed or actual measure of another Party or Parties may materially affect trade in goods between the Parties, that Party may, through the contact point, request detailed information relating to that measure and, if necessary, request consultations with a view to resolving any concerns about the measure. The other Party or Parties shall respond promptly to such requests for information and consultations.

Article 19
Committee on Trade in Goods

1. The Parties hereby establish a Committee on Trade in Goods consisting of representatives of the Parties.
2. The Committee on Trade in Goods may meet at the request of any Party or the FTA Joint Committee to consider any matter arising under this Chapter, or under:
 - (a) Chapter 3 (Rules of Origin);
 - (b) Chapter 4 (Customs Procedures and Trade Facilitation);
 - (c) Chapter 5 (Sanitary and Phytosanitary Measures);
 - (d) Chapter 6 (Standards, Technical Regulations and Conformity Assessment Procedures); and
 - (e) Chapter 7 (Safeguard Measures).

3. The functions of the Committee on Trade in Goods shall include:

- (a) monitoring and reviewing the implementation and operation of Chapter 2 (Trade in Goods);
- (b) identifying and recommending measures to promote and facilitate improved market access, including through consultations on the acceleration or improvement of tariff commitments under this Agreement;
- (c) addressing and minimising unnecessary barriers to trade in goods between the Parties, including those relevant issues on tariff and non-tariff measures, other than technical issues solely within the competence of another subsidiary body;
- (d) considering matters related to the classification of goods under the HS Code for the application of Annex 1 (Schedules of Tariff Commitments) and the transposition of each Party's Schedule in Annex 1 (Schedules of Tariff Commitments) following periodic amendments to the HS Code, in accordance with Article 8 (Transposition of Schedules of Tariff Commitments);
- (e) reviewing non-tariff measures covered by this Chapter with a view to considering the scope for additional means to enhance the facilitation of trade in goods between the Parties. The Committee on Trade in Goods shall submit to the FTA Joint Committee an initial report on progress in this work, including any recommendations, within two years of entry into force of the Second Protocol. Any Party may nominate non-tariff measures for consideration by the Committee on Trade in Goods;

- (f) discussing any other matter related to Chapter 2 (Trade in Goods), including the implementation and promotion of good regulatory practice on measures affecting trade in goods and exploring avenues for enhancing co-operation on the use of good regulatory practice and supply chain connectivity, as appropriate;
- (g) inviting, as agreed by all Parties, input to the Committee on Trade in Goods from businesses, including MSMEs and other stakeholders, on matters affecting trade in goods;
- (h) making publicly available information on its work programmes (including work on non-tariff measures), as agreed by all Parties;
- (i) receiving reports from, and reviewing the work of:
 - (i) the ROO Sub-Committee established pursuant to Article 18 (Sub-Committee on Rules of Origin) of Chapter 3 (Rules of Origin);
 - (ii) the SPS Sub-Committee established pursuant to Article 10 (Meetings Among the Parties on Sanitary and Phytosanitary Matters) of Chapter 5 (Sanitary and Phytosanitary Measures); and
 - (iii) the STRACAP Sub-Committee established pursuant to Article 13 (Sub-Committee on Standards, Technical Regulations and Conformity Assessment Procedures) of Chapter 6 (Standards, Technical Regulations and Conformity Assessment Procedures); and

(j) reporting, as required, to the FTA Joint Committee.

4. The Committee on Trade in Goods may agree to establish subsidiary working groups or refer issues for consideration to the ROO Sub-Committee established pursuant to Article 18 (Sub-Committee on Rules of Origin) of Chapter 3 (Rules of Origin).

5. The Committee on Trade in Goods may hold its meetings in person, or by any other means as mutually determined by the Parties, and whenever necessary, invite relevant officials to its meetings.

Article 20

Application

Each Party shall take such reasonable measures as may be available to it to ensure observance of the provisions of this Chapter by the regional and local governments and authorities within its territories.

3. Replace Chapter 3 (Rules of Origin) with:

CHAPTER 3

RULES OF ORIGIN

Article 1 Definitions

For the purposes of this Chapter:

- (a) **aquaculture** means the farming of aquatic organisms including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants, from seedstock such as eggs, fry, fingerlings and larvae, by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding, or protection from predators;
- (b) **back-to-back Proof of Origin** means a Proof of Origin issued by an intermediate Party's Issuing Authority/Body, approved exporter, or exporter based on one or more Proof(s) of Origin issued by the first exporting Party;
- (c) **CIF** means the value of the good imported and includes the cost of freight and insurance up to the port or place of entry into the country of importation. The valuation shall be made in accordance with Article VII of GATT 1994 and the Agreement on Customs Valuation;
- (d) **FOB** means the free-on-board value of the good, inclusive of the cost of transport to the port or site of final shipment abroad. The valuation shall be made in accordance with Article VII of GATT 1994 and the Agreement on Customs Valuation;
- (e) **Generally Accepted Accounting Principles** means those principles recognised by consensus or with substantial authoritative support in a Party,

with respect to the recording of revenues, expenses, costs, assets and liabilities; the disclosure of information; and the preparation of financial statements. These principles may encompass broad guidelines of general application as well as detailed standards, practices and procedures;

- (f) **good** means any merchandise, product, article or material;
- (g) **identical and interchangeable materials** means materials that are fungible as a result of being of the same kind and commercial quality, possessing the same technical and physical characteristics, and which once they are incorporated into the finished product cannot be distinguished from one another for origin purposes by virtue of any markings or mere visual examination;
- (h) **indirect material** means a good used in the production, testing, or inspection of a good but not physically incorporated into the good, or a good used in the maintenance of buildings or the operation of equipment associated with the production of a good, including:
 - (i) fuel and energy;
 - (ii) tools, dies and moulds;
 - (iii) spare parts and materials used in the maintenance of equipment and buildings;
 - (iv) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings;

- (v) gloves, glasses, footwear, clothing, safety equipment and supplies;
- (vi) equipment, devices and supplies used for testing or inspecting goods;
- (vii) catalysts and solvents; and
- (viii) any other goods that are not incorporated into the good but whose use in the production of the good can reasonably be demonstrated to be a part of that production;
- (i) **intermediate Party** means a Party, other than the exporting Party and the importing Party, through which goods are transported;
- (j) **material** means any matter or substance used or consumed in the production of goods or physically incorporated into a good or subjected to a process in the production of another good;
- (k) **non-originating good** or **non-originating material** means a good or material that does not qualify as originating under this Chapter;
- (l) **originating good** or **originating material** means a good or material that qualifies as originating under this Chapter;
- (m) **packing materials and containers for transportation** means goods used to protect a good during its transportation, different from those containers or materials used for its retail sale;
- (n) **producer** means a person who grows, mines, harvests, farms, raises, breeds, extracts, gathers, collects, captures, fishes, traps, hunts,

manufactures, produces, processes or assembles a good;

- (o) **production** means methods of obtaining goods including growing, mining, harvesting, farming, raising, breeding, extracting, gathering, collecting, capturing, fishing, trapping, hunting, manufacturing, producing, processing or assembling;
- (p) **Product-Specific Rules** are the rules in Annex 3B (Product-Specific Rules) that specify that the materials used to produce a good have undergone a change in tariff classification or a specific manufacturing or processing operation, or satisfy a regional value content criterion or a combination of any of these criteria; and
- (q) **Proof of Origin** means a proof of origin as set out in Rule 1 of Annex 3A (Operational Certification Procedures).

Article 2

Originating Goods

1. For the purposes of this Chapter, a good shall be treated as an originating good if it is either:

- (a) wholly produced or obtained in a Party as provided in Article 3 (Goods Wholly Produced or Obtained);
- (b) not wholly produced or obtained in a Party provided that the good has satisfied the requirements of Article 4 (Goods Not Wholly Produced or Obtained); or
- (c) produced in a Party exclusively from originating materials from one or more of the Parties,

and it meets all other applicable requirements of this Chapter.

2. A good which complies with the origin requirements of Paragraph 1 will retain its eligibility for preferential tariff treatment if exported to a Party and subsequently re-exported to another Party.

Article 3 **Goods Wholly Produced or Obtained**

For the purposes of Article 2.1(a) (Originating Goods), the following goods shall be considered as wholly produced or obtained in a Party:

- (a) plants and plant goods, including fruit, flowers, vegetables, trees, seaweed, fungi and live plants, grown, harvested, picked, or gathered in a Party;¹
- (b) live animals born and raised in a Party;
- (c) goods obtained from live animals in a Party;
- (d) goods obtained from hunting, trapping, fishing, farming, aquaculture, gathering, or capturing in a Party;
- (e) minerals and other naturally occurring substances extracted or taken from the soil, waters, seabed or beneath the seabed in a Party;
- (f) goods of sea-fishing and other marine goods taken from the high seas, in accordance with

¹ For the purposes of this Article, “in a Party” means the land, territorial sea, Exclusive Economic Zone, Continental Shelf over which a Party exercises sovereignty, sovereign rights or jurisdiction, as the case may be, in accordance with international law.

For the avoidance of doubt, nothing contained in the above definition shall be construed as conferring recognition or acceptance by one Party of the outstanding maritime and territorial claims made by any other Party, nor shall be taken as pre-judging the determination of such claims.

international law², by any vessel registered or recorded with a Party and entitled to fly the flag of that Party;

- (g) goods produced on board any factory ship registered or recorded with a Party and entitled to fly the flag of that Party from the goods referred to in Subparagraph (f);
- (h) goods taken by a Party, or a person of a Party, from the seabed or beneath the seabed beyond the Exclusive Economic Zone and adjacent Continental Shelf of that Party and beyond areas over which third parties exercise jurisdiction under exploitation rights granted in accordance with international law;³
- (i) goods which are:
 - (i) waste and scrap derived from production and consumption in a Party provided that such goods are fit only for the recovery of raw materials; or
 - (ii) used goods collected in a Party provided that such goods are fit only for the recovery of raw materials; and
- (j) goods produced or obtained in a Party solely from products referred to in Subparagraphs (a) to (i) or from their derivatives.

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

³ "International law" refers to generally accepted international law such as the *United Nations Convention on the Law of the Sea*.

Article 4

Goods Not Wholly Produced or Obtained

1. For the purposes of Article 2.1(b) (Originating Goods), a good shall qualify as an originating good of a Party if it satisfies all applicable requirements of Annex 3B (Product-Specific Rules).

2. Where Annex 3B (Product-Specific Rules) provides a choice of rule between a regional value content based rule of origin, a change in tariff classification based rule of origin, a specific process of production, or a combination of any of these, a Party shall permit the producer or exporter of the good to decide which rule to use in determining if the good is an originating good.

Article 5

Calculation of Regional Value Content

1. For the purposes of Article 4 (Goods Not Wholly Produced or Obtained), the formula for calculating the regional value content will be either:

(a) Direct Formula

$$\frac{\text{AANZFTA Material Cost} + \text{Labour Cost} + \text{Overhead Cost} + \text{Profit} + \text{Other Costs}}{\text{FOB}} \times 100\%$$

or

(b) Indirect/Build-Down Formula

$$\frac{\text{FOB} - \text{Value of Non-Originating Materials}}{\text{FOB}} \times 100\%$$

where:

- (i) **AANZFTA Material Cost** is the value of originating materials, parts or produce that are acquired or self-produced by the producer in the production of the good;
- (ii) **Labour Cost** includes wages, remuneration and other employee benefits;
- (iii) **Overhead Cost** is the total overhead expense;
- (iv) **Other Costs** are the costs incurred in placing the good in the ship or other means of transport for export including, but not limited to, domestic transport costs, storage and warehousing, port handling, brokerage fees and service charges;
- (v) **FOB** is the free-on-board value of the goods as defined in Article 1 (Definitions); and
- (vi) **Value of Non-Originating Materials** is the CIF value at the time of importation or the earliest ascertained price paid for all non-originating materials, parts or produce that are acquired by the producer in the production of the good. Non-originating materials include materials of undetermined origin but do not include a material that is self-produced.

2. The value of goods under this Chapter shall be determined in accordance with Article VII of GATT 1994 and the Agreement on Customs Valuation.

Article 6

Cumulative Rules of Origin

1. Unless otherwise provided in this Agreement, goods and materials which comply with the origin requirements provided

in Article 2 (Originating Goods), and which are used in another Party as materials in the production of another good or material, shall be considered as originating in the Party where working or processing of the finished good or material has taken place.

2. In addition to Paragraph 1, the Participating Parties shall extend the application of cumulation referred to in Paragraph 1 to all production undertaken on, and value-added to, non-originating materials in any Participating Party, which are used in another Participating Party as materials in the production of another good or material. Such production undertaken on, or value added to, a non-originating material in the territory of one or more of the Participating Parties shall contribute towards the originating content of a good or material for the purpose of determining the origin of a good or material finished in the territory of a Participating Party, regardless of whether that production or value added was sufficient to confer originating status to the material itself.

3. The Participating Parties shall implement Paragraph 2 180 days after the date of entry into force of the Second Protocol.

4. For the purposes of this Article, "Participating Party" means:

- (a) a Party that does not make a notification under Paragraph 5; or
- (b) a Party that has withdrawn its notification in accordance with Paragraph 6.

5. Paragraph 2 shall not apply to a Party⁴ if that Party notifies the other Parties in writing through the FTA Joint Committee of its intention to not implement Paragraph 2 (and is therefore a "non-Participating Party" for the purposes of this

⁴ For greater certainty, a Party for whom the Second Protocol has not entered into force may also make a notification under this Paragraph.

Article) within 120 days after the date of entry into force of the Second Protocol.

6. A Party that has made a notification under Paragraph 5 may at any time notify the other Parties in writing through the FTA Joint Committee of its withdrawal of the notification. 180 days after the date of a Party's notification of withdrawal, Paragraph 2 shall apply with respect to that Party.

7. For greater certainty, for the purposes of Paragraph 2:

- (a) production undertaken or value added that does not confer originating status to a non-originating material in the territory of a non-Participating Party shall not contribute towards the originating content of a good or material for the purpose of determining the origin of a good or material finished in the territory of a Participating Party;
- (b) production undertaken or value added that does not confer originating status to a non-originating material in the territory of a Participating Party shall not contribute towards the originating content of a good or material for the purpose of determining the origin of a good or material finished in the territory of a non-Participating Party; and
- (c) production undertaken or value added that does not confer originating status to a non-originating material in the territory of a non-Participating Party shall not contribute towards the originating content of a good or material for the purpose of determining the origin of a good or material finished in the territory of another non-Participating Party.

Article 7

Minimal Operations and Processes

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

- (a) ensuring preservation of goods in good condition for the purposes of transport or storage;
- (b) facilitating shipment or transportation;
- (c) packaging⁵ or presenting goods for transportation or sale;
- (d) simple processes, consisting of sifting, classifying, washing, cutting, slitting, bending, coiling and uncoiling and other similar operations;
- (e) affixing of marks, labels or other like distinguishing signs on products or their packaging; and
- (f) mere dilution with water or another substance that does not materially alter the characteristics of the goods.

Article 8

De Minimis

1. A good that does not satisfy a change in tariff classification requirement pursuant to Annex 3B (Product-Specific Rules) will nonetheless be an originating good if:

- (a) (i) for a good, other than that provided for in Chapters 50 to 63 of the HS Code, the value

⁵ This excludes encapsulation which is termed “packaging” by the electronics industry.

of all non-originating materials used in the production of the good that did not undergo the required change in tariff classification does not exceed 10 per cent of the FOB value of the good;

- (ii) for a good provided for in Chapters 50 to 63 of the HS Code, the weight of all non-originating materials used in its production that did not undergo the required change in tariff classification does not exceed 10 per cent of the total weight of the good, or the value of all non-originating materials used in the production of the good that did not undergo the required change in tariff classification does not exceed 10 per cent of the FOB value of the good; and

- (b) the good meets all other applicable criteria of this Chapter.

2. The value of such materials shall, however, be included in the value of non-originating materials for any applicable regional value content requirement.

Article 9

Accessories, Spare Parts, Tools and Instructional or Other Information Materials

1. For the purposes of determining the origin of a good, accessories, spare parts, tools and instructional or other information materials presented with the good shall be considered part of that good and shall be disregarded in determining whether all the non-originating materials used in the production of the originating good have undergone the applicable change in tariff classification, provided that:

- (a) the accessories, spare parts, tools and instructional or other information materials

presented with the good are not invoiced separately from the originating good; and

- (b) the quantities and value of the accessories, spare parts, tools and instructional or other information materials presented with the good are customary for that good.

2. Notwithstanding Paragraph 1, if the good is subject to a regional value content requirement, the value of the accessories, spare parts, tools and instructional or other information materials presented with the good shall be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good.

3. Paragraphs 1 and 2 do not apply where accessories, spare parts, tools and instructional or other information materials presented with the good have been added solely for the purpose of artificially raising the regional value content of that good, provided it is proven subsequently by the importing Party that they are not sold therewith.

Article 10

Identical and Interchangeable Materials

The determination of whether identical and interchangeable materials are originating materials shall be made either by physical segregation of each of the materials or by the use of Generally Accepted Accounting Principles of stock control applicable, or inventory management practice, in the exporting Party.

Article 11

Treatment of Packing Materials and Containers

1. Packing materials and containers for transportation and shipment of a good shall not be taken into account in determining the origin of any good.

2. Packing materials and containers in which a good is packaged for retail sale, when classified together with that good, shall not be taken into account in determining whether all of the non-originating materials used in the production of the good have met the applicable change in tariff classification requirements for the good.

3. If a good is subject to a regional value content requirement, the value of the packing materials and containers in which the good is packaged for retail sale shall be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good.

Article 12

Indirect Materials

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

Article 13

Recording of Costs

For the purposes of this Chapter, all costs shall be recorded and maintained in accordance with the Generally Accepted Accounting Principles applicable in the Party in which the goods are produced.

Article 14

Direct Consignment, Transit and Transshipment

An originating good shall retain its originating status as determined under Article 2 (Originating Goods) if the following conditions have been met:

- (a) the good has been transported to the importing Party without passing through any non-Party; or

- (b) the good has transited through one or more non-Parties, provided that:
 - (i) the good has not undergone subsequent production or any other operation outside the territories of the Parties other than unloading, reloading, storing, or any other operations necessary to preserve them in good condition or to transport them to the importing Party; and
 - (ii) the good has not entered into commerce or free circulation in the non-Party.

Article 15

Proof of Origin

A claim that goods are eligible for preferential tariff treatment shall be supported by a Proof of Origin in accordance with Annex 3A (Annex on Operational Certification Procedures).

Article 16

Denial of Preferential Tariff Treatment

The Customs Authority of the importing Party may deny a claim for preferential tariff treatment when:

- (a) the good does not qualify as an originating good;
or
- (b) the importer, exporter or producer fails to comply with any of the relevant requirements of this Chapter.

Article 17

Review and Appeal

The importing Party shall grant the right of appeal in matters relating to the eligibility for preferential tariff treatment to producers, exporters or importers of goods traded or to be traded between the Parties, in accordance with its laws, regulations and administrative practices.

Article 18

Sub-Committee on Rules of Origin

1. For the purpose of the effective and uniform implementation of this Chapter, the Parties hereby establish a Sub-Committee on Rules of Origin (the "ROO Sub-Committee"). The functions of the ROO Sub-Committee shall include:

- (a) monitoring of the implementation and administration of this Chapter;
- (b) discussion of any issue that may arise in the course of implementation, including any matters that may have been referred to the ROO Sub-Committee by the Committee on Trade in Goods established pursuant to Article 19 (Committee on Trade in Goods) of Chapter 2 (Trade in Goods) or the FTA Joint Committee;
- (c) discussion of any proposed modifications of the rules of origin under this Chapter; and
- (d) consultations on issues relating to rules of origin and administrative co-operation.

2. The ROO Sub-Committee shall consist of representatives of the Parties. It shall meet from time to time as mutually determined by the Parties.

Article 19

Consultations, Review and Modification

1. The Parties shall consult regularly to ensure that this Chapter is administered effectively, uniformly and consistently in order to achieve the spirit and objectives of this Agreement.
2. The FTA Joint Committee, upon recommendation of the Committee on Trade in Goods and the ROO Sub-Committee, may adopt revisions to the:
 - (a) List of Data Requirements for inclusion in the Application for a Certificate of Origin and the Certificate of Origin, as set out in Appendix 3A.1 (List of Data Requirements); and
 - (b) Minimum Data Requirements for Declaration of Origin, as set out in Appendix 3A.2 (Minimum Data Requirements – Declaration of Origin).
3. The List of Data Requirements and the Minimum Data Requirements for Declaration of Origin, and any subsequent revisions, adopted in accordance with Paragraph 2 shall be promptly published and shall come into effect on the date determined by the Parties through the FTA Joint Committee and on the basis of a report from the ROO Sub-Committee, through the Committee on Trade in Goods.
4. The FTA Joint Committee, upon recommendation of the Committee on Trade in Goods and the ROO Sub-Committee, shall adopt the transposition of Annex 3B (Product-Specific Rules) that is in the nomenclature of the revised HS Code following periodic amendments to the HS Code. Such transposition shall be carried out without impairing the existing commitments and shall be completed in a timely manner. The Parties shall promptly publish the transposition of Annex 3B (Product-Specific Rules) in the nomenclature of the revised HS Code.

5. This Chapter may be reviewed and modified in accordance with Article 6 (Amendments) of Chapter 21 (Final Provisions) as and when necessary, upon request of a Party, and subject to the agreement of the Parties, and may be open to such reviews and modifications as may be agreed upon by the FTA Joint Committee.

Article 20

Electronic System for Origin Information Exchange

The Parties may develop an electronic system for origin information exchange to ensure the effective and efficient implementation of this Chapter in a manner jointly determined by the relevant Parties.

ANNEX 3A

OPERATIONAL CERTIFICATION PROCEDURES

For the purpose of implementing Chapter 3 (Rules of Origin), the following operational procedures on the issuance and verification of Proofs of Origin and other related administrative matters shall be observed by each Party.

PROOF OF ORIGIN

Rule 1

1. Any of the following shall be considered as a Proof of Origin:
 - (a) a Certificate of Origin issued by an Issuing Authority/Body in accordance with this Annex;
 - (b) a Declaration of Origin by an approved exporter in accordance with Paragraph 1(a) of Rule 14; or
 - (c) a Declaration of Origin by an exporter or producer in accordance with Paragraph 1(b) of Rule 14,based on available information that the good is originating.
2. Australia, Brunei Darussalam, Indonesia, Malaysia, New Zealand, the Philippines, Singapore, Thailand and Viet Nam shall implement Paragraph 1(c) no later than 10 years after their respective dates of entry into force of the Second Protocol. Cambodia, Lao PDR and Myanmar shall implement Paragraph 1(c) no later than 20 years after their respective dates of entry into force of the Second Protocol.
3. Notwithstanding Paragraph 2, a Party may extend its transition period, by up to a maximum of 10 years, in which to implement Paragraph 1(c), by notifying the Committee on Trade in Goods of that decision.
4. The Parties shall commence a review of this Rule on the date of entry into force of the Second Protocol for all Parties. This review will consider the introduction of Declaration of Origin by an importer as a Proof of Origin.

5. A Proof of Origin shall:
- (a) be in hardcopy, or any other medium, including electronic format as notified by an importing Party;
 - (b) specify that the good is originating and meets the requirements of this Annex; and
 - (c) contain at least the information set out in Appendix 3A.1 (List of Data Requirements) or Appendix 3A.2 (Minimum Data Requirements – Declaration of Origin), as applicable.
6. Each Party shall provide that a Proof of Origin remains valid for 12 months from the date on which it is issued or completed.

AUTHORITIES

Rule 2

The Certificate of Origin shall be issued by an Issuing Authority/Body of the exporting Party. Details of the Issuing Authorities/Bodies shall be notified by each Party, through the ASEAN Secretariat, prior to the entry into force of this Agreement. Any subsequent changes shall be promptly notified by each Party, through the ASEAN Secretariat.

Rule 3

1. The Issuing Authorities/Bodies shall provide the names, addresses, specimen signatures and specimens of the impressions of official seals of their respective Issuing Authorities/Bodies to the other Parties, through the ASEAN Secretariat. The Issuing Authorities/Bodies shall submit electronically to the ASEAN Secretariat the above information and specimens for dissemination to the other Parties. Any subsequent changes shall be promptly notified through the ASEAN Secretariat.

2. Any Certificate of Origin issued by a person not included in the list may not be honoured by the Customs Authority of the importing Party.

Rule 4

For the purpose of determining originating status, the Issuing Authorities/Bodies shall have the right to call for supporting documentary evidence or other relevant information to carry out any check considered appropriate in accordance with respective laws, regulations and administrative practices.

APPLICATIONS

Rule 5

1. The manufacturer, producer, or exporter of the good or its authorised representative shall apply in writing or by electronic means to an Issuing Authority/Body, in accordance with the exporting Party's laws, regulations and the Issuing Authority's/Body's procedures, requesting a pre-exportation examination of the origin of the good to be exported.
2. The result of the examination, subject to review periodically or whenever appropriate, shall be accepted as the supporting evidence in issuing a Certificate of Origin for the good to be exported thereafter.
3. Pre-exportation examination need not apply to a good for which, by its nature, origin can be easily determined.

Rule 6

The manufacturer, producer, or exporter of the good or its authorised representative shall apply for the Certificate of Origin by providing appropriate supporting documents and other relevant information, proving that the good to be exported qualifies as originating.

PRE-EXPORTATION EXAMINATION

Rule 7

The Issuing Authority/Body shall, to the best of its competence and ability, carry out proper examination, in accordance with the laws and regulations of the exporting Party or the procedures of the Issuing Authority/Body, upon each application for the Certificate of Origin to ensure that:

- (a) the application and the Certificate of Origin are duly completed and signed by the authorised signatory;
- (b) the good is an originating good in accordance with Article 2 (Originating Goods) of Chapter 3 (Rules of Origin);
- (c) other statements in the Certificate of Origin correspond to appropriate supporting documents and other relevant information; and
- (d) the information in Appendix 3A.1 (List of Data Requirements) is provided for the goods being exported.

ISSUANCE OF CERTIFICATE OF ORIGIN

Rule 8

1. The format of the Certificate of Origin is to be determined by the Parties and it must contain the data requirements listed in Appendix 3A.1 (List of Data Requirements).
2. The Certificate of Origin shall comprise one original and two copies.
3. The Certificate of Origin shall:
 - (a) be in hardcopy, or any other medium, including electronic format as notified by an importing Party;
 - (b) bear a unique reference number separately given by each place or office of issuance;
 - (c) be in the English language; and
 - (d) bear an authorised signature and official seal of the Issuing Authority/Body. The signature and official seal may be applied electronically.
4. The original Certificate of Origin shall be forwarded by the exporter to the importer for submission to the Customs Authority of the importing Party. Copies shall be retained by the Issuing Authority/Body and the exporter.
5. Multiple goods declared on the same Certificate of Origin shall be allowed, provided that each good is originating in its own right.

Rule 9

To implement Article 2 (Originating Goods) of Chapter 3 (Rules of Origin), a Proof of Origin shall specify the relevant origin conferring criteria.

Rule 10

In circumstances where a Certificate of Origin contains incorrect information, the appropriate Issuing Authority/Body of the exporting Party may:

- (a) issue a new Certificate of Origin within 12 months from the date of the original Certificate of Origin and invalidate the original Certificate of Origin. The Certificate of Origin that is re-issued shall be valid for no longer than 12 months; or
- (b) make modifications to the Certificate of Origin by striking out the errors and making any additions or corrections. Any modifications shall be approved by a person authorised to sign the Certificate of Origin and certified by the appropriate Issuing Authority/Body. The modified Certificate of Origin shall retain its validity.

Rule 11

1. Where a Certificate of Origin has not been issued prior to or at the time of shipment due to involuntary errors or omissions or other valid causes, or has been issued as a replacement of a Certificate of Origin containing incorrect information, a Certificate of Origin may be issued retroactively, but no later than 12 months from the date of shipment, bearing the words “**ISSUED RETROACTIVELY**”.

2. Subject to Rule 1, an intermediate Party's Issuing Authority/Body, approved exporter or exporter shall issue a back-to-back Proof of Origin, provided that:

- (a) one or more valid original Proof(s) of Origin or a certified true copy of a Certificate of Origin is presented;
- (b) the period of validity of the back-to-back Proof of Origin does not exceed the period of validity of the original Proof(s) of Origin;
- (c) for partial export shipments, the partial export quantity shall be shown instead of the full quantity of the original Proof(s) of Origin;
- (d) for consolidated export shipments, notwithstanding Subparagraph (b), the back-to-back Proof of Origin shall be issued by the intermediate Party and presented to the final importing Party within the validity period of the earliest expiry date of the original Proof(s) of Origin;
- (e) the intermediate Party shall ensure that the total quantity of goods re-exported under the partial or consolidated export shipments does not exceed the total quantity of goods of the original Proof(s) of Origin from the first

exporting Party when approving the back-to-back Proof of Origin;

- (f) the consignment which is to be re-exported using the back-to-back Proof of Origin does not undergo any further processing in the intermediate Party, except for repacking or logistics activities such as unloading, reloading, storing, consolidation or splitting up of the consignment, or labelling only as required by the laws, regulations, procedures, administrative decisions, and policies of the importing Party or any other operations necessary to preserve them in good condition or to transport them to the importing Party;
- (g) the back-to-back Proof of Origin contains relevant information from the original Proof(s) of Origin in accordance with Appendix 3A.1 (List of Data Requirements) and Appendix 3A.2 (Minimum Data Requirements – Declaration of Origin); and
- (h) the verification procedures in Rules 19 and 20 shall also apply to the back-to-back Proof of Origin.

Rule 12

In the event of theft, loss or destruction of a Certificate of Origin, the manufacturer, producer, exporter or its authorised representative may apply to the Issuing Authority/Body of the exporting Party for a certified true copy of the original Certificate of Origin. The copy shall:

- (a) be made on the basis of the export documents in their possession;
- (b) bear the words **“CERTIFIED TRUE COPY”**;
- (c) contain the same Certificate of Origin reference number and date of issuance of the original Certificate of Origin; and
- (d) be issued no later than 12 months from the date of issuance of the original Certificate of Origin.

THIRD COUNTRY INVOICING

Rule 13

1. An importing Party shall not deny a claim for preferential tariff treatment for the sole reason that the sales invoice was issued by a company located in a third country other than the AANZFTA exporting or importing country, provided that the good meets the requirements in Chapter 3 (Rules of Origin).
2. The words “**SUBJECT OF THIRD COUNTRY INVOICE** (*name of the first company issuing the third country invoice*)” shall appear on the Certificate of Origin.

DECLARATION OF ORIGIN

Rule 14

1. A Declaration of Origin referred to in Rule 1 may be completed by:
 - (a) an approved exporter within the meaning of Rule 15; or
 - (b) an exporter or a producer of the good, subject to Paragraphs 2 and 3 of Rule 1.
2. A Declaration of Origin shall:
 - (a) be completed in accordance with Appendix 3A.2 (Minimum Data Requirements – Declaration of Origin);
 - (b) be in the English language;
 - (c) bear the name and signature of the certifying person; and
 - (d) bear the date on which the Declaration of Origin was completed.

APPROVED EXPORTER

Rule 15

1. Each Party shall provide for the authorisation of an exporter who exports goods under this Agreement as an approved exporter, in accordance with its laws and regulations. An exporter seeking such authorisation must apply in writing or electronically and must offer to the

satisfaction of the competent authority of the exporting Party all guarantees necessary to verify the originating status of the goods for which a Declaration of Origin is completed. The competent authority of an exporting Party may grant the status of approved exporter subject to any conditions which it considers appropriate, including the following:

- (a) that the exporter is duly registered in accordance with the laws and regulations of the exporting Party;
- (b) that the exporter knows and understands the rules of origin as set out in this Annex;
- (c) that the exporter has a satisfactory level of experience in export in accordance with the laws and regulations of the exporting Party;
- (d) that the exporter has a record of good compliance, measured by risk management of the competent authority of the exporting Party;
- (e) that the exporter, in the case of a trader, is able to obtain a declaration by the producer confirming the originating status of the good for which the Declaration of Origin is completed by an approved exporter and the readiness of the producer to co-operate in verification in accordance with Rules 19 and 20 and meet all requirements of this Annex; and
- (f) that the exporter has a well-maintained bookkeeping and record-keeping system, in accordance with the laws and regulations of the exporting Party.

2. The competent authority of an exporting Party shall:

- (a) make its approved exporter procedures and requirements public and easily available;
- (b) grant the approved exporter authorisation in writing or electronically;
- (c) provide the approved exporter an authorisation code which must be included in the Declaration of Origin; and
- (d) promptly include the information on the authorisation granted in the approved exporter database referred to in Paragraph 3.

3. The ASEAN Secretariat shall be the custodian of the approved exporter database, which can be accessed online by the Parties.

4. An approved exporter shall have the following obligations:

- (a) to allow the competent authority of an exporting Party access to the records referred to in Rule 25 and premises for the purposes of monitoring the use of an authorisation;
- (b) to complete Declarations of Origin only for goods for which the approved exporter has been allowed to do so by the competent authority of an exporting Party and for which it has all appropriate documents proving the originating status of the goods concerned at the time of completing the declaration;
- (c) to take full responsibility for all Declarations of Origin completed, including any misuse; and
- (d) to promptly inform the competent authority of an exporting Party of any changes related to the information referred to in Subparagraph (b).

5. Each Party shall promptly include the following information on its approved exporters in the approved exporter database:

- (a) the legal name and address of the exporter;
- (b) the approved exporter authorisation code;
- (c) the issuance date and, if applicable, the expiry date of its approved exporter authorisation; and
- (d) a list of goods subject to the authorisation, at least at the HS Chapter level.

Any change in the items referred to in Subparagraphs (a) to (d), or withdrawals or suspensions of authorisations, shall be promptly included in the approved exporter database.

6. Notwithstanding Paragraph 5, no Party shall be required to provide the information referred to in that Paragraph to the approved exporter database if it has established its own secure website, containing the above information, that is accessible to the Parties.

7. The competent authority of the exporting Party shall monitor the use of the authorisation, including verification of the Declarations of Origin completed by an approved exporter, and withdraw the authorisation where the conditions referred to in Paragraph 1 are not met.

8. An approved exporter shall be prepared to submit at any time, on request of the customs authorities of the importing Party, all appropriate documents proving the originating status of the goods concerned, including statements from the suppliers or producers in accordance with the laws and regulations of the importing Party as well as the fulfilment of the other requirements of this Annex.

CLAIM FOR PREFERENTIAL TARIFF TREATMENT

Rule 16

1. An importing Party shall grant preferential tariff treatment in accordance with this Agreement to an originating good on the basis of a Proof of Origin.

2. Unless otherwise provided in Chapter 3 (Rules of Origin), an importing Party shall provide that, for the purposes of claiming preferential tariff treatment, the importer shall:

- (a) make a declaration in its customs declaration that the good qualifies as an originating good;
- (b) have a valid Proof of Origin in its possession at the time the declaration referred to in Subparagraph (a) is made; and
- (c) provide an original or a certified true copy of the Proof of Origin to the importing Party, if required by the importing Party, at the time of import declaration.

3. Notwithstanding Paragraphs 1 and 2, the importing Party may not require a Proof of Origin for the purposes of claiming preferential tariff treatment if:

- (a) the customs value of the importation does not exceed US\$200 or the equivalent amount in the importing Party's currency or any higher amount as the importing Party may establish based on its laws, regulations or administrative practices; or

- (b) it is a good for which the importing Party has waived the requirement,

provided that the importation does not form part of a series of importations carried out or planned for the purpose of evading compliance with the importing Party's laws and regulations governing claims for preferential tariff treatment under this Agreement.

4. The Customs Authority of the importing Party may require, where appropriate, the importer to submit supporting evidence that a good qualifies as an originating good, in accordance with the requirements of Chapter 3 (Rules of Origin).

5. The importer shall demonstrate that the requirements referred to in Article 14 (Direct Consignment, Transit and Transshipment) of Chapter 3 (Rules of Origin) have been met and provide such evidence on request of the Customs Authority of the importing Party.

Rule 17

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

- (a) the Proof of Origin shall be valid for a period of 12 months from the date of issue and must be submitted to the Customs Authority of the importing Party within that period;
- (b) where the Proof of Origin is submitted to the Customs Authority of the importing Party after the expiration of the time limit for its submission, such Proof of Origin shall still be accepted, subject to the importing Party's laws, regulations or administrative practices, when failure to observe the time limit results from *force majeure* or other valid causes beyond the control of the importer and/or exporter; and
- (c) the Customs Authority of the importing Party may accept such Proof of Origin, provided that the goods have been imported before the expiration of the time limit of that Proof of Origin.

POST-IMPORTATION CLAIMS FOR PREFERENTIAL TARIFF TREATMENT

Rule 18

1. Each Party shall, subject to its laws and regulations, provide that where a good would have qualified as an originating good when it was imported into that Party, the importer of the good may, within a period specified by its laws and regulations, and after the date on which the good was imported, apply for a refund of any excess duties, deposit, or guarantee paid as the result of the good not having been granted preferential tariff treatment, on presentation of the following to the Customs Authority of that Party:

- (a) a Proof of Origin and other evidence that the good qualifies as an originating good; and
- (b) such other documentation in relation to the importation as the Customs Authority may require to satisfactorily evidence the preferential tariff treatment claimed.

2. Notwithstanding Paragraph 1, each Party may require, in accordance with its laws and regulations, that the importer notify the Customs Authority of that Party of its intention to claim preferential tariff treatment at the time of importation.

ORIGIN VERIFICATION

Rule 19

1. The Customs Authority of the importing Party may verify the eligibility of a good for preferential tariff treatment in accordance with its laws, regulations or administrative practices.

2. If the Customs Authority of the importing Party has reasonable doubts as to the authenticity or accuracy of the information included in the Proof of Origin or other documentary evidence, it may:

- (a) institute retroactive checking measures to establish the validity of the Proof of Origin or other documentary evidence of origin;
- (b) request information from the relevant importer of a good for which preferential tariff treatment was claimed; and

- (c) issue written requests to the Issuing Authority/Body of the exporting Party for information from the exporter or producer.¹

3. A request for information in accordance with Paragraph 2(a) shall not preclude the use of the verification visit provided for in Rule 20.

4. The recipient of a request for information under Paragraph 2 shall provide the information requested within 90 days from the date the written request is made.

5. The Customs Authority of the importing Party shall provide written advice as to whether the goods are eligible for preferential tariff treatment to all the relevant parties within 60 days from receipt of information necessary to make a decision.

VERIFICATION VISIT

Rule 20

1. If the Customs Authority of the importing Party wishes to undertake a verification visit, it shall issue a written request to the Issuing Authority/Body of the exporting Party at least 30 days in advance of the proposed verification visit.²

2. If the Issuing Authority/Body of the exporting Party is not a government agency, the Customs Authority of the importing Party shall notify the Customs Authority of the exporting Party of the written request to undertake the verification visit.

3. The written request referred to in Paragraphs 1 and 2 shall at a minimum include:

- (a) the identity of the Customs Authority issuing the request;
- (b) the name of the exporter or the producer of the exporting Party whose good is subject to the verification visit;
- (c) the date the written request is made;

¹ The Customs Authority of the importing Party may also issue written requests directly to the approved exporter, exporter or producer in Australia or New Zealand.

² The Customs Authority of the importing Party may also issue a written request to undertake a verification visit directly to the approved exporter, exporter or producer in Australia or New Zealand.

- (d) the proposed date and place of the visit;
- (e) the objective and scope of the proposed visit, including specific reference to the good subject to the verification; and
- (f) the names and titles of the officials of the Customs Authority or other relevant authorities of the importing Party who will participate in the visit.

4. The Issuing Authority/Body of the exporting Party shall notify the exporter or producer of the intended verification visit by the Customs Authority or other relevant authorities of the importing Party and request the exporter or producer to:

- (a) permit the Customs Authority or other relevant authorities of the importing Party to visit their premises or factory; and
- (b) provide information relating to the origin of the good.

5. The Issuing Authority/Body shall advise the exporter or producer that, should they fail to respond by a specified date, preferential tariff treatment may be denied.

6. The Issuing Authority/Body of the exporting Party shall advise the Customs Authority of the importing Party within 30 days of the date of the written request from the Customs Authority of the importing Party whether the exporter or producer has agreed to the request for a verification visit.

7. The Customs Authority of the importing Party shall not visit the premises or factory of any exporter or producer in the territory of the exporting Party without written prior consent from the exporter or producer.

8. The Customs Authority of the importing Party shall complete any action to verify eligibility for preferential tariff treatment and make a decision within 150 days of the date of the request to the Issuing Authority/Body under Paragraph 1. The Customs Authority of the importing Party shall provide written advice as to whether goods are eligible for preferential tariff treatment to the relevant parties within ten days of the decision being made.

9. Parties shall maintain the confidentiality of information classified as confidential collected in the process of verification and shall protect that information from disclosure that could prejudice the competitive

position of the person who provided the information. The information classified as confidential may only be disclosed to those authorities responsible for the administration and enforcement of origin determination.³

SUSPENSION OF PREFERENTIAL TARIFF TREATMENT

Rule 21

1. The Customs Authority of the importing Party may suspend preferential tariff treatment to a good that is the subject of an origin verification action under this Annex for the duration of that action or any part thereof.

2. The importing Party may release the goods to the importer subject to any administrative measures deemed necessary, provided that they are not held to be subject to import prohibition or restriction and there is no suspicion of fraud.

3. In the event that a determination is made by the Customs Authority of the importing Party that the good qualifies as an originating good of the exporting Party, any suspended preferential tariff treatment shall be reinstated.

Rule 22

When the destination of any goods exported to a specified Party is changed after their export from the exporting Party, but before clearance by the importing Party, the exporter, manufacturer, producer or its authorised representative shall apply in writing to the Issuing Authority/Body for a new Certificate of Origin for the goods changing destination. The application shall include the original Certificate of Origin relating to the goods.

Rule 23

For the purpose of implementing Article 14 (b) (Direct Consignment, Transit and Transshipment) of Chapter 3 (Rules of Origin) where transportation is effected through the territory of any non-Party, relevant documents and evidence shall be provided upon request by the Customs Authority of the importing Party, which may include:

- (a) a Proof of Origin;

³ This Paragraph shall be read with reference to the confidentiality provisions of Article 5 (Confidentiality) of Chapter 21 (Final Provisions).

- (b) an invoice;
- (c) transport documents;
- (d) a packing list; and
- (e) in the case of storage, storage or customs documents.

MINOR DISCREPANCIES AND ERRORS

Rule 24

The Customs Authority of an importing Party shall disregard minor discrepancies or errors, such as slight discrepancies between documents, omissions of information, typing errors or protrusions from the designated field, provided that these minor discrepancies or errors do not create doubt as to the originating status of the good.

RECORD KEEPING

Rule 25

1. Each Party shall require that the Issuing Authority/Body, manufacturer, producer, exporter, importer and their authorised representatives maintain for a period of not less than three years after the date of exportation or importation, as the case may be, all records relating to that exportation or importation which are necessary to demonstrate that the good for which a claim for preferential tariff treatment was made qualifies for preferential tariff treatment. Such records may be in electronic form.

2. Information relating to the validity of the Proof of Origin shall be furnished upon request of the importing Party by an official or person authorised to sign the Proof of Origin and certified by the appropriate Issuing Authority/Body, exporter or producer.

3. Any information communicated between the Parties concerned shall be treated as confidential and shall be used for the validation of Proofs of Origin purposes only.⁴

⁴ This Paragraph shall be read with reference to the confidentiality provisions of Article 5 (Confidentiality) of Chapter 21 (Final Provisions).

ACTION AGAINST FRAUDULENT ACTS

Rule 26

When it is suspected that fraudulent acts in connection with a Proof of Origin have been committed, the government authorities concerned shall co-operate in the action to be taken in the Party concerned against the persons involved, in accordance with the Party's laws and regulations.

GOODS IN TRANSPORT OR STORAGE

Rule 27

Originating goods which are in the process of being transported from the exporting Party to the importing Party, or which are in temporary storage in a bonded area in the importing Party, should be accorded preferential tariff treatment if they are imported into the importing Party on or after the date of entry into force of this Agreement, subject to the submission of a Certificate of Origin issued retroactively to the Customs Authority of the importing Party and subject to laws, regulations or administrative practices of the importing Party.

SETTLEMENT OF DISPUTES

Rule 28⁵

1. In the case of a dispute concerning origin determination, classification of goods or other matters, the government authorities concerned in the importing and exporting Parties shall consult each other with a view to resolving the dispute, and the result shall be reported to the other Parties for information.

2. If no settlement can be reached bilaterally, the dispute may be referred to the ROO Sub-Committee established pursuant to Article 18 (Sub-Committee on Rules of Origin) of Chapter 3 (Rules of Origin).

⁵ This Rule is without prejudice to a Party's rights under Chapter 20 (Consultations and Dispute Settlement).

APPENDIX 3A.1

LIST OF DATA REQUIREMENTS

1. Exporter details	The name and address and contact details of the exporter
2. Shipment details (a Certificate of Origin can only apply to a single shipment of goods)	(i) Consignee name and address (ii) Sufficient details to identify the consignment, such as importer's purchase order number, invoice number and date and Air Way Bill or Sea Way Bill or Bill of Lading (iii) Port of Discharge, if known
3. Full description of goods	(i) Detailed description of the goods, including HS Code (6-digit level), and if applicable, product number and brand name (ii) The relevant origin conferring criteria (iii) FOB value when the regional value content origin criteria is used ¹
4. Certification by Issuing Authority/Body	Certification by the Issuing Authority/Body that the goods specified in the Certificate of Origin meet all the relevant requirements of Chapter 3 (Rules of Origin) based on the evidence provided
5. Certificate of Origin number	A unique number assigned to the Certificate of Origin by the Issuing Authority/Body

¹ The FOB value, where required to be included in the back-to-back Certificate of Origin, shall be the FOB value of the goods exported from the intermediate Party.

In the case of Australia and New Zealand, a Certificate of Origin or back-to-back Certificate of Origin which does not state the FOB value, in cases where this would otherwise be required, shall be accompanied by a declaration made by the exporter stating the FOB value of each good described in the Certificate of Origin.

APPENDIX 3A.2

MINIMUM DATA REQUIREMENTS – DECLARATION OF ORIGIN

The minimum data to be included in a Declaration of Origin are:

1. the exporter's name and address;
2. the producer's name and address, if known;
3. the importer's or consignee's name and address;
4. a description of the goods and the HS Code of the goods (six-digit level);
5. in the case of an approved exporter, the authorisation code or identification code of the exporter or producer;
6. the unique reference number;
7. the origin conferring criterion;
8. certification by an authorised signatory that the goods specified in the Declaration of Origin meet all the relevant requirements of Chapter 3 (Rules of Origin);
9. the country of origin;
10. the FOB value, if the regional value content origin conferring criterion is used;
11. the quantity of the goods;
12. in the case of a back-to-back Declaration of Origin, the original Proof of Origin reference number, date of issuance, country of origin of the first exporting Party, and, if applicable, approved exporter authorisation code of the first exporting Party.

ANNEX 3B

PRODUCT-SPECIFIC RULES

Headnote to the Annex

1. For the purposes of interpreting the Product-Specific Rules set forth in this Annex:
 - (a) **Chapter** means the first two digits of the tariff classification number under the HS Code;
 - (b) **Heading** means the first four digits of the tariff classification number under the HS Code; and
 - (c) **Sub-Heading** means the first six digits of the tariff classification number under the HS Code.
2. This Annex is set out as follows:
 - (a) **Column 1** – Heading (four-digit)
 - (b) **Column 2** – Sub-Heading (six-digit)
 - (c) **Column 3** – Product Description
 - (d) **Column 4** – Applicable Product-Specific Rule(s) of Origin (origin conferring criteria).
3. Where a Heading or Sub-heading is subject to alternative Product-Specific Rules, it shall be sufficient to comply with one of the rules.
4. Where the Product-Specific Rule requires only a regional value content, the final process of production must be performed within a Party.
5. A requirement of a change in tariff classification applies only to non-originating materials.

6. Where the change in tariff classification rule expressly excludes a change from other tariff classifications, the exclusion applies only to non-originating materials.
7. For the purposes of Column 4 of this Annex:
- (a) **WO** means that the good must be wholly produced or obtained in accordance with Article 2.1(a) (Originating Goods) of Chapter 3 (Rules of Origin);
 - (b) **RVC(XX)** means that the good must have a regional value content of not less than XX per cent as calculated under Article 5 (Calculation of Regional Value Content) of Chapter 3 (Rules of Origin);
 - (c) **CC** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the two-digit level;
 - (d) **CTH** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the four-digit level; and
 - (e) **CTSH** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the six-digit level.
8. Chapter notes within this Annex apply to all Headings or Sub-headings within the indicated chapter unless there exists a specific exclusion.
9. This Annex is based on the 2022 Edition of the HS Code, which entered into force on 1 January 2022 (“HS Code 2022”).

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
SECTION I LIVE ANIMALS; ANIMAL PRODUCTS			
CHAPTER 1		LIVE ANIMALS	
01.01		Live horses, asses, mules and hinnies.	
		- Horses:	
	0101.21	-- Pure-bred breeding animals	WO
	0101.29	-- Other	WO
	0101.30	- Asses	WO
	0101.90	- Other	WO
01.02		Live bovine animals.	
		- Cattle:	
	0102.21	-- Pure-bred breeding animals	WO
	0102.29	-- Other	WO
		- Buffalo:	
	0102.31	-- Pure-bred breeding animals	WO
	0102.39	-- Other	WO
	0102.90	- Other	WO
01.03		Live swine.	
	0103.10	- Pure-bred breeding animals	WO
		- Other:	
	0103.91	-- Weighing less than 50 kg	WO
	0103.92	-- Weighing 50 kg or more	WO
01.04		Live sheep and goats.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	0104.10	- Sheep	WO
	0104.20	- Goats	WO
01.05		Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.	
		- Weighing not more than 185 g:	
	0105.11	-- Fowls of the species Gallus domesticus	WO
	0105.12	-- Turkeys	WO
	0105.13	-- Ducks	WO
	0105.14	-- Geese	WO
	0105.15	-- Guinea fowls	WO
		- Other:	
	0105.94	-- Fowls of the species Gallus domesticus	WO
	0105.99	-- Other	WO
01.06		Other live animals.	
		- Mammals:	
	0106.11	-- Primates	WO
	0106.12	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	WO
	0106.13	-- Camels and other camelids (Camelidae)	WO
	0106.14	-- Rabbits and hares	WO
	0106.19	-- Other	WO
	0106.20	- Reptiles (including snakes and turtles)	WO

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Birds:	
	0106.31	-- Birds of prey	WO
	0106.32	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	WO
	0106.33	-- Ostriches; emus (<i>Dromaius novaehollandiae</i>)	WO
	0106.39	-- Other	WO
		- Insects:	
	0106.41	-- Bees	WO
	0106.49	-- Other	WO
	0106.90	- Other	WO
CHAPTER 2		MEAT AND EDIBLE MEAT OFFAL	
02.01		Meat of bovine animals, fresh or chilled.	
	0201.10	- Carcasses and half-carcasses	CC
	0201.20	- Other cuts with bone in	CC
	0201.30	- Boneless	CC
02.02		Meat of bovine animals, frozen.	
	0202.10	- Carcasses and half-carcasses	CC
	0202.20	- Other cuts with bone in	CC
	0202.30	- Boneless	CC
02.03		Meat of swine, fresh, chilled or frozen.	
		- Fresh or chilled:	
	0203.11	-- Carcasses and half-carcasses	CC
	0203.12	-- Hams, shoulders and cuts thereof, with bone in	CC
	0203.19	-- Other	CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Frozen:	
	0203.21	-- Carcasses and half-carcasses	CC
	0203.22	-- Hams, shoulders and cuts thereof, with bone in	CC
	0203.29	-- Other	CC
02.04		Meat of sheep or goats, fresh, chilled or frozen.	
	0204.10	- Carcasses and half-carcasses of lamb, fresh or chilled	CC
		- Other meat of sheep, fresh or chilled:	
	0204.21	-- Carcasses and half-carcasses	CC
	0204.22	-- Other cuts with bone in	CC
	0204.23	-- Boneless	CC
	0204.30	- Carcasses and half-carcasses of lamb, frozen	CC
		- Other meat of sheep, frozen:	
	0204.41	-- Carcasses and half-carcasses	CC
	0204.42	-- Other cuts with bone in	CC
	0204.43	-- Boneless	CC
	0204.50	- Meat of goats	CC
02.05		Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	
02.05	0205.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	CC
02.06		Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.	
	0206.10	- Of bovine animals, fresh or chilled	CC
		- Of bovine animals, frozen:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	0206.21	-- Tongues	CC
	0206.22	-- Livers	CC
	0206.29	-- Other	CC
	0206.30	- Of swine, fresh or chilled	CC
		- Of swine, frozen:	
	0206.41	-- Livers	CC
	0206.49	-- Other	CC
	0206.80	- Other, fresh or chilled	CC
	0206.90	- Other, frozen	CC
02.07		Meat and edible offal, of the poultry of 01.05, fresh, chilled or frozen.	
		- Of fowls of the species Gallus domesticus:	
	0207.11	-- Not cut in pieces, fresh or chilled	CC
	0207.12	-- Not cut in pieces, frozen	CC
	0207.13	-- Cuts and offal, fresh or chilled	CC
	0207.14	-- Cuts and offal, frozen	CC
		- Of turkeys:	
	0207.24	-- Not cut in pieces, fresh or chilled	CC
	0207.25	-- Not cut in pieces, frozen	CC
	0207.26	-- Cuts and offal, fresh or chilled	CC
	0207.27	-- Cuts and offal, frozen	CC
		- Of ducks:	
	0207.41	-- Not cut in pieces, fresh or chilled	CC
	0207.42	-- Not cut in pieces, frozen	CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	0207.43	-- Fatty livers, fresh or chilled	CC
	0207.44	-- Other, fresh or chilled	CC
	0207.45	-- Other, frozen	CC
		- Of geese:	
	0207.51	-- Not cut in pieces, fresh or chilled	CC
	0207.52	-- Not cut in pieces, frozen	CC
	0207.53	-- Fatty livers, fresh or chilled	CC
	0207.54	-- Other, fresh or chilled	CC
	0207.55	-- Other, frozen	CC
	0207.60	- Of guinea fowls	CC
02.08		Other meat and edible meat offal, fresh, chilled or frozen.	
	0208.10	- Of rabbits or hares	CC
	0208.30	- Of primates	CC
	0208.40	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	CC
	0208.50	- Of reptiles (including snakes and turtles)	CC
	0208.60	- Of camels and other camelids (Camelidae)	CC
	0208.90	- Other	CC
02.09		Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	
	0209.10	- Of pigs	CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	0209.90	- Other	CC
02.10		Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	
		- Meat of swine:	
	0210.11	-- Hams, shoulders and cuts thereof, with bone in	CC
	0210.12	-- Bellies (streaky) and cuts thereof	CC
	0210.19	-- Other	CC
	0210.20	- Meat of bovine animals	CC
		- Other, including edible flours and meals of meat or meat offal:	
	0210.91	-- Of primates	CC
	0210.92	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	CC
	0210.93	-- Of reptiles (including snakes and turtles)	CC
	0210.99	-- Other	CC
CHAPTER 3		FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES	
03.01		Live fish.	
		- Ornamental fish:	
	0301.11	-- Freshwater	WO
	0301.19	-- Other	WO
		- Other live fish:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	0301.91	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	WO
	0301.92	-- Eels (<i>Anguilla</i> spp.)	WO
	0301.93	-- Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)	WO
	0301.94	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	WO
	0301.95	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	WO
	0301.99	-- Other	WO
03.02		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.	
		- Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99:	
	0302.11	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	WO
	0302.13	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	WO

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	0302.14	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	WO
	0302.19	-- Other	WO
		- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99:	
	0302.21	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	WO
	0302.22	-- Plaice (<i>Pleuronectes platessa</i>)	WO
	0302.23	-- Sole (<i>Solea</i> spp.)	WO
	0302.24	-- Turbots (<i>Psetta maxima</i>)	WO
	0302.29	-- Other	WO
		- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99:	
	0302.31	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	WO
	0302.32	-- Yellowfin tunas (<i>Thunnus albacares</i>)	WO
	0302.33	-- Skipjack or stripe-bellied bonito	WO
	0302.34	-- Bigeye tunas (<i>Thunnus obesus</i>)	WO
	0302.35	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	WO
	0302.36	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	WO
	0302.39	-- Other	WO

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99:	
	0302.41	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	WO
	0302.42	-- Anchovies (<i>Engraulis</i> spp.)	WO
	0302.43	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	WO
	0302.44	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	WO
	0302.45	-- Jack and horse mackerel (<i>Trachurus</i> spp.)	WO
	0302.46	-- Cobia (<i>Rachycentron canadum</i>)	WO
	0302.47	-- Swordfish (<i>Xiphias gladius</i>)	WO
	0302.49	-- Other	WO

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0302.91 to 0302.99:	
	0302.51	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	WO
	0302.52	-- Haddock (<i>Melanogrammus aeglefinus</i>)	WO
	0302.53	-- Coalfish (<i>Pollachius virens</i>)	WO
	0302.54	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	WO
	0302.55	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	WO
	0302.56	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	WO
	0302.59	-- Other	WO
		- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding edible fish offal of subheadings 0302.91 to 0302.99:	
	0302.71	-- Tilapias (<i>Oreochromis</i> spp.)	WO
	0302.72	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	WO

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	0302.73	-- Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)	WO
	0302.74	-- Eels (Anguilla spp.)	WO
	0302.79	-- Other	WO
		- Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99:	
	0302.81	-- Dogfish and other sharks	WO
	0302.82	-- Rays and skates (Rajidae)	WO
	0302.83	-- Toothfish (Dissostichus spp.)	WO
	0302.84	-- Seabass (Dicentrarchus spp.)	WO
	0302.85	-- Seabream (Sparidae)	WO
	0302.89	-- Other	WO
		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:	
	0302.91	-- Livers, roes and milt	WO
	0302.92	-- Shark fins	WO
	0302.99	-- Other	WO
03.03		Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.	
		- Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99:	
	0303.11	-- Sockeye salmon (red salmon) (Oncorhynchus nerka)	WO

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	0303.12	-- Other Pacific salmon (<i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	WO
	0303.13	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	WO
	0303.14	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	WO
	0303.19	-- Other	WO
		- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding edible fish offal of subheadings 0303.91 to 0303.99:	
	0303.23	-- Tilapias (<i>Oreochromis</i> spp.)	WO
	0303.24	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	WO

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	0303.25	-- Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)	WO
	0303.26	-- Eels (Anguilla spp.)	WO
	0303.29	-- Other	WO
		- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 0303.91 to 0303.99:	
	0303.31	-- Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	WO
	0303.32	-- Plaice (Pleuronectes platessa)	WO
	0303.33	-- Sole (Solea spp.)	WO
	0303.34	-- Turbots (Psetta maxima)	WO
	0303.39	-- Other	WO
		- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheadings 0303.91 to 0303.99:	
	0303.41	-- Albacore or longfinned tunas (Thunnus alalunga)	WO
	0303.42	-- Yellowfin tunas (Thunnus albacares)	WO
	0303.43	-- Skipjack or stripe-bellied bonito	WO
	0303.44	-- Bigeye tunas (Thunnus obesus)	WO

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	0303.45	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	WO
	0303.46	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	WO
	0303.49	-- Other	WO
		- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99:	
	0303.51	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	WO
	0303.53	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	WO
	0303.54	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	WO
	0303.55	-- Jack and horse mackerel (<i>Trachurus</i> spp.)	WO

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	0303.56	-- Cobia (<i>Rachycentron canadum</i>)	WO
	0303.57	-- Swordfish (<i>Xiphias gladius</i>)	WO
	0303.59	-- Other	WO
		- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0303.91 to 0303.99:	
	0303.63	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	WO
	0303.64	-- Haddock (<i>Melanogrammus aeglefinus</i>)	WO
	0303.65	-- Coalfish (<i>Pollachius virens</i>)	WO
	0303.66	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	WO
	0303.67	-- Alaska pollack (<i>Theragra chalcogramma</i>)	WO
	0303.68	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	WO
	0303.69	-- Other	WO
		- Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99:	
	0303.81	-- Dogfish and other sharks	WO
	0303.82	-- Rays and skates (<i>Rajidae</i>)	WO
	0303.83	-- Toothfish (<i>Dissostichus</i> spp.)	WO
	0303.84	-- Seabass (<i>Dicentrarchus</i> spp.)	WO
	0303.89	-- Other	WO
		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	0303.91	-- Livers, roes and milt	WO
	0303.92	-- Shark fins	WO
	0303.99	-- Other	WO
03.04		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	
		- Fresh or chilled fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.):	
	0304.31	-- Tilapias (<i>Oreochromis</i> spp.)	RVC(40) or CTH
	0304.32	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	RVC(40) or CTH
	0304.33	-- Nile perch (<i>Lates niloticus</i>)	RVC(40) or CTH
	0304.39	-- Other	RVC(40) or CTH
		- Fresh or chilled fillets of other fish:	
	0304.41	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	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>)	RVC(40) or CTH
	0304.43	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	RVC(40) or CTH
	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>	RVC(40) or CTH
	0304.45	-- Swordfish (<i>Xiphias gladius</i>)	RVC(40) or CTH
	0304.46	-- Toothfish (<i>Dissostichus</i> spp.)	RVC(40) or CTH
	0304.47	-- Dogfish and other sharks	RVC(40) or CTH
	0304.48	-- Rays and skates (<i>Rajidae</i>)	RVC(40) or CTH
	0304.49	-- Other	RVC(40) or CTH
		- Other, fresh or chilled:	
	0304.51	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	RVC(40) or CTH
	0304.52	-- Salmonidae	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	0304.53	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	RVC(40) or CTH
	0304.54	-- Swordfish (<i>Xiphias gladius</i>)	RVC(40) or CTH
	0304.55	-- Toothfish (<i>Dissostichus</i> spp.)	RVC(40) or CTH
	0304.56	-- Dogfish and other sharks	RVC(40) or CTH
	0304.57	-- Rays and skates (<i>Rajidae</i>)	RVC(40) or CTH
	0304.59	-- Other	RVC(40) or CTH
		- Frozen fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.):	
	0304.61	-- Tilapias (<i>Oreochromis</i> spp.)	RVC(40) or CTH
	0304.62	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	RVC(40) or CTH
	0304.63	-- Nile perch (<i>Lates niloticus</i>)	RVC(40) or CTH
	0304.69	-- Other	RVC(40) or CTH
		- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae:	
	0304.71	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	0304.72	-- Haddock (<i>Melanogrammus aeglefinus</i>)	RVC(40) or CTH
	0304.73	-- Coalfish (<i>Pollachius virens</i>)	RVC(40) or CTH
	0304.74	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	RVC(40) or CTH
	0304.75	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	RVC(40) or CTH
	0304.79	-- Other	RVC(40) or CTH
		- Frozen fillets of other fish:	
	0304.81	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	RVC(40) or CTH
	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>)	RVC(40) or CTH
	0304.83	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	RVC(40) or CTH
	0304.84	-- Swordfish (<i>Xiphias gladius</i>)	RVC(40) or CTH
	0304.85	-- Toothfish (<i>Dissostichus</i> spp.)	RVC(40) or CTH
	0304.86	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	RVC(40) or CTH
	0304.87	-- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>)	RVC(40) or CTH
	0304.88	-- Dogfish, other sharks, rays and skates (<i>Rajidae</i>)	RVC(40) or CTH
	0304.89	-- Other	RVC(40) or CTH
		- Other, frozen:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	0304.91	-- Swordfish (<i>Xiphias gladius</i>)	RVC(40) or CTH
	0304.92	-- Toothfish (<i>Dissostichus</i> spp.)	RVC(40) or CTH
	0304.93	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	RVC(40) or CTH
	0304.94	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	RVC(40) or CTH
	0304.95	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack (<i>Theragra chalcogramma</i>)	RVC(40) or CTH
	0304.96	-- Dogfish and other sharks	RVC(40) or CTH
	0304.97	-- Rays and skates (<i>Rajidae</i>)	RVC(40) or CTH
	0304.99	-- Other	RVC(40) or CTH
03.05		Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process.	
	0305.20	- Livers, roes and milt of fish, dried, smoked, salted or in brine	RVC(40) or CTH
		- Fish fillets, dried, salted or in brine, but not smoked:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	0305.31	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	RVC(40) or CTH
	0305.32	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	RVC(40) or CTH
	0305.39	-- Other	RVC(40) or CTH
		- 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 tschawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	RVC(40) or CTH
	0305.42	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	RVC(40) or CTH
	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>)	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	0305.44	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	RVC(40) or CTH
	0305.49	-- Other	RVC(40) or CTH
		- 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>)	RVC(40) or CTH
	0305.52	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	RVC(40) or CTH
	0305.53	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	0305.54	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>)	RVC(40) or CTH
	0305.59	-- Other	RVC(40) or CTH
		- 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>)	RVC(40) or CTH
	0305.62	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	RVC(40) or CTH
	0305.63	-- Anchovies (<i>Engraulis</i> spp.)	RVC(40) or CTH
	0305.64	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> ,	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	
	0305.69	-- Other	RVC(40) or CTH
		- Fish fins, heads, tails, maws and other edible fish offal:	
	0305.71	-- Shark fins	RVC(40) or CTH
	0305.72	-- Fish heads, tails and maws	RVC(40) or CTH
	0305.79	-- Other	RVC(40) or CTH
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.	
		- Frozen:	
	0306.11	-- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	0306.12	-- Lobsters (Homarus spp.)	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
	0306.14	-- Crabs	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
	0306.15	-- Norway lobsters (Nephrops norvegicus)	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
	0306.16	-- Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
	0306.17	-- Other shrimps and prawns	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	0306.19	-- Other	RVC(40) or CTSN or No change in tariff classification is required provided that the good is smoked in the territory of a Party
		- Live, fresh or chilled:	
	0306.31	-- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
	0306.32	-- Lobsters (Homarus spp.)	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
	0306.33	-- Crabs	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
	0306.34	-- Norway lobsters (Nephrops norvegicus)	WO or No change in tariff classification is required provided that the good is

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
			smoked in the territory of a Party
	0306.35	-- Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
	0306.36	-- Other shrimps and prawns	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
	0306.39	-- Other	RVC(40) or CTSH or No change in tariff classification is required provided that the good is smoked in the territory of a Party
		- Other:	
	0306.91	-- Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	0306.92	-- Lobsters (Homarus spp.)	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
	0306.93	-- Crabs	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
	0306.94	-- Norway lobsters (Nephrops norvegicus)	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
	0306.95	-- Shrimps and prawns	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
	0306.99	-- Other	RVC(40) or CTSN or No change in tariff classification is required provided that the good is smoked in the territory of a Party

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
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.	
		- Oysters:	
	0307.11	-- Live, fresh or chilled	WO
	0307.12	-- Frozen	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
	0307.19	-- Other	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
		- Scallops and other molluscs of the family Pectinidae:	
	0307.21	-- Live, fresh or chilled	WO

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	0307.22	-- Frozen	1. For scallops, including queen scallops, of the genera Pecten, Chlamys or placopecten: WO or no change in tariff classification is required provided that the good is smoked in the territory of a Party; and 2. For other scallops and molluscs of the family Pectinidae: RVC(40) or CTSH or No change in tariff classification is required provided that the good is smoked in the territory of a Party

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	0307.29	-- Other	1. For scallops, including queen scallops, of the genera Pecten, Chlamys or placopecten: WO or no change in tariff classification is required provided that the good is smoked in the territory of a Party; and 2. For other scallops and molluscs of the family Pectinidae: RVC(40) or CTSH or No change in tariff classification is required provided that the good is smoked in the territory of a Party
		- Mussels (Mytilus spp., Perna spp.):	
	0307.31	-- Live, fresh or chilled	WO
	0307.32	-- Frozen	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	0307.39	-- Other	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
		- Cuttle fish and squid:	
	0307.42	-- Live, fresh or chilled	WO
	0307.43	-- Frozen	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
	0307.49	-- Other	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
		- Octopus (Octopus spp.):	
	0307.51	-- Live, fresh or chilled	WO
	0307.52	-- Frozen	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	0307.59	-- Other	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
	0307.60	- Snails, other than sea snails	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
		- Clams, cockles and ark shells (families Arcidae, Arctiidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae):	
	0307.71	-- Live, fresh or chilled	WO
	0307.72	-- Frozen	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
	0307.79	-- Other	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.):	
	0307.81	-- Live, fresh or chilled abalone (Haliotis spp.)	WO
	0307.82	-- Live, fresh or chilled stromboid conchs (Strombus spp.)	WO
	0307.83	-- Frozen abalone (Haliotis spp.)	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
	0307.84	-- Frozen stromboid conchs (Strombus spp.)	RVC(40) or CTSH or No change in tariff classification is required provided that the good is smoked in the territory of a Party
	0307.87	-- Other abalone (Haliotis spp.)	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
	0307.88	-- Other stromboid conchs (Strombus spp.)	RVC(40) or CTSH or No change in tariff classification is required provided that the good is

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
			smoked in the territory of a Party
		- Other:	
	0307.91	-- Live, fresh or chilled	WO
	0307.92	-- Frozen	RVC(40) or CTSH or No change in tariff classification is required provided that the good is smoked in the territory of a Party
	0307.99	-- Other	RVC(40) or CTSH or No change in tariff classification is required provided that the good is smoked in the territory of a Party
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.	
		- Sea cucumbers (Stichopus japonicus, Holothurioidea):	
	0308.11	-- Live, fresh or chilled	WO

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	0308.12	-- Frozen	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
	0308.19	-- Other	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
		- Sea urchins (<i>Strongylocentrotus</i> spp., <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echinus esculentus</i>):	
	0308.21	-- Live, fresh or chilled	WO
	0308.22	-- Frozen	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
	0308.29	-- Other	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	0308.30	- Jellyfish (<i>Rhopilema</i> spp.)	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
	0308.90	- Other	RVC(40) or CTSH or No change in tariff classification is required provided that the good is smoked in the territory of a Party
03.09		Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption.	
	0309.10	- Of fish	RVC(40) or CTH
	0309.90	- Other	RVC(40) or CTSH or No change in tariff classification is required provided that the good is smoked in the territory of a Party
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.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	0401.10	- Of a fat content, by weight, not exceeding 1%	RVC(40) or CTSH
	0401.20	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	RVC(40) or CTSH
	0401.40	- Of a fat content, by weight, exceeding 6% but not exceeding 10%	RVC(40) or CTSH
	0401.50	- Of a fat content, by weight, exceeding 10%	RVC(40) or CTSH
04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter.	
	0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	RVC(40) or CTSH
		- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:	
	0402.21	-- Not containing added sugar or other sweetening matter	RVC(40) or CTSH
	0402.29	-- Other	RVC(40) or CTSH
		- Other:	
	0402.91	-- Not containing added sugar or other sweetening matter	RVC(40) or CTSH
	0402.99	-- Other	RVC(40) or CTSH
04.03		Yogurt; buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.	
	0403.20	- Yogurt	RVC(40) or CTSH
	0403.90	- Other	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
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.	
	0404.10	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	RVC(40) or CTSH
	0404.90	- Other	RVC(40) or CTSH
04.05		Butter and other fats and oils derived from milk; dairy spreads.	
	0405.10	- Butter	RVC(40) or CTSH
	0405.20	- Dairy spreads	RVC(40) or CTSH
	0405.90	- Other	RVC(40) or CTSH
04.06		Cheese and curd.	
	0406.10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	RVC(40) or CTSH
	0406.20	- Grated or powdered cheese, of all kinds	RVC(40) or CTSH
	0406.30	- Processed cheese, not grated or powdered	RVC(40) or CTSH
	0406.40	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	RVC(40) or CTSH
	0406.90	- Other cheese	RVC(40) or CTSH
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

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Other fresh eggs:	
	0407.21	-- Of fowls of the species Gallus domesticus	WO
	0407.29	-- Other	WO
	0407.90	- Others	WO
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.	
		- Egg yolks:	
	0408.11	-- Dried	RVC(40) or CC
	0408.19	-- Other	RVC(40) or CC
		- Other:	
	0408.91	-- Dried	RVC(40) or CC
	0408.99	-- Other	RVC(40) or CC
04.09	0409.00	Natural honey.	WO
04.10		Insects and other edible products of animal origin, not elsewhere specified or included.	
	0410.10	- Insects	RVC(40) or CC
	0410.90	- Other	RVC(40) or CC
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.	WO

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
05.02		Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.	
	0502.10	- Pigs', hogs' or boars' bristles and hair and waste thereof	CC
	0502.90	- Other	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
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.	
	0505.10	- Feathers of a kind used for stuffing; down	CC
	0505.90	- Other	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.	
	0506.10	- Ossein and bones treated with acid	CC
	0506.90	- Other	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.	
	0507.10	- Ivory; ivory powder and waste	CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	0507.90	- Other	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.	
	0511.10	- Bovine semen	CC
		- Other:	
	0511.91	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	CC
	0511.99	-- Other	CC
SECTION II VEGETABLE PRODUCTS			
CHAPTER 6		LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE	
06.01		Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of 12.12.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	0601.10	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	RVC(40) or CTSH
	0601.20	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	RVC(40) or CTSH
06.02		Other live plants (including their roots), cuttings and slips; mushroom spawn.	
	0602.10	- Unrooted cuttings and slips	RVC(40) or CTSH
	0602.20	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	RVC(40) or CTSH
	0602.30	- Rhododendrons and azaleas, grafted or not	RVC(40) or CTSH
	0602.40	- Roses, grafted or not	RVC(40) or CTSH
	0602.90	- Other	RVC(40) or CTSH
06.03		Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	
		- Fresh:	
	0603.11	-- Roses	RVC(40) or CTH
	0603.12	-- Carnations	RVC(40) or CTH
	0603.13	-- Orchids	RVC(40) or CTH
	0603.14	-- Chrysanthemums	RVC(40) or CTH
	0603.15	-- Lilies (Lilium spp.)	RVC(40) or CTH
	0603.19	-- Other	RVC(40) or CTH
	0603.90	- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
06.04		Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	
	0604.20	- Fresh	RVC(40) or CTH
	0604.90	- Other	RVC(40) or CTH
CHAPTER 7		EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS	
07.01		Potatoes, fresh or chilled.	
	0701.10	- Seed	WO
	0701.90	- Other	WO
07.02	0702.00	Tomatoes, fresh or chilled.	WO
07.03		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	
	0703.10	- Onions and shallots	WO
	0703.20	- Garlic	WO
	0703.90	- Leeks and other alliaceous vegetables	WO
07.04		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	
	0704.10	- Cauliflowers and broccoli	WO
	0704.20	- Brussels sprouts	WO
	0704.90	- Other	WO
07.05		Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Lettuce:	
	0705.11	-- Cabbage lettuce (head lettuce)	WO
	0705.19	-- Other	WO
		- Chicory:	
	0705.21	-- Witloof chicory (Cichorium intybus var. foliosum)	WO
	0705.29	-- Other	WO
07.06		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	
	0706.10	- Carrots and turnips	WO
	0706.90	- Other	WO
07.07	0707.00	Cucumbers and gherkins, fresh or chilled.	WO
07.08		Leguminous vegetables, shelled or unshelled, fresh or chilled.	
	0708.10	- Peas (Pisum sativum)	WO
	0708.20	- Beans (Vigna spp., Phaseolus spp.)	WO
	0708.90	- Other leguminous vegetables	WO
07.09		Other vegetables, fresh or chilled.	
	0709.20	- Asparagus	WO
	0709.30	- Aubergines (egg-plants)	WO
	0709.40	- Celery other than celeriac	WO
		- Mushrooms and truffles:	
	0709.51	-- Mushrooms of the genus Agaricus	WO
	0709.52	-- Mushrooms of the genus Boletus	WO
	0709.53	-- Mushrooms of the genus Cantharellus	WO

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	0709.54	-- Shiitake (<i>Lentinus edodes</i>)	WO
	0709.55	-- Matsutake (<i>Tricholoma matsutake</i> , <i>Tricholoma magnivelare</i> , <i>Tricholoma anatolicum</i> , <i>Tricholoma dulciolens</i> , <i>Tricholoma caligatum</i>)	WO
	0709.56	-- Truffles (<i>Tuber</i> spp.)	WO
	0709.59	-- Other	WO
	0709.60	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	WO
	0709.70	- Spinach, New Zealand spinach and orache spinach (garden spinach)	WO
	0709.91	-- Globe artichokes	WO
	0709.92	-- Olives	WO
	0709.93	-- Pumpkins, squash and gourds (<i>Cucurbita</i> spp.)	WO
	0709.99	-- Other	WO
07.10		Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	
	0710.10	- Potatoes	WO or No change in tariff classification is required provided that the good is cooked in the territory of the Parties
		- Leguminous vegetables, shelled or unshelled:	
	0710.21	-- Peas (<i>Pisum sativum</i>)	WO or No change in tariff classification is required provided that the good is

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
			cooked in the territory of the Parties
	0710.22	-- Beans (Vigna spp., Phaseolus spp.)	WO or No change in tariff classification is required provided that the good is cooked in the territory of the Parties
	0710.29	-- Other	WO or No change in tariff classification is required provided that the good is cooked in the territory of the Parties
	0710.30	- Spinach, New Zealand spinach and orache spinach (garden spinach)	WO or No change in tariff classification is required provided that the good is cooked in the territory of the Parties
	0710.40	- Sweet corn	WO or No change in tariff classification is required provided that the good is cooked in the territory of the Parties

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	0710.80	- Other vegetables	WO or No change in tariff classification is required provided that the good is cooked in the territory of the Parties
	0710.90	- Mixtures of vegetables	WO or No change in tariff classification is required provided that the good is cooked in the territory of the Parties
07.11		Vegetables provisionally preserved, but unsuitable in that state for immediate consumption.	
	0711.20	- Olives	RVC(40) or CTH
	0711.40	- Cucumbers and gherkins	RVC(40) or CTH
		- Mushrooms and truffles	
	0711.51	-- Mushrooms of the genus Agaricus	RVC(40) or CTH
	0711.59	-- Other	RVC(40) or CTH
	0711.90	- Other vegetables; mixtures of vegetables	RVC(40) or CTH
07.12		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	
	0712.20	- Onions	RVC(40) or CTH
		- Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles:	
	0712.31	-- Mushrooms of the genus Agaricus	RVC(40) or CTH
	0712.32	-- Wood ears (Auricularia spp.)	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	0712.33	-- Jelly fungi (<i>Tremella</i> spp.)	RVC(40) or CTH
	0712.34	-- Shiitake (<i>Lentinus edodes</i>)	RVC(40) or CTH
	0712.39	-- Other	RVC(40) or CTH
	0712.90	- Other vegetables; mixtures of vegetables	RVC(40) or CTH
07.13		Dried leguminous vegetables, shelled, whether or not skinned or split.	
	0713.10	- Peas (<i>Pisum sativum</i>)	RVC(40) or CTH
	0713.20	- Chickpeas (<i>garbanzos</i>)	RVC(40) or CTH
		- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):	
	0713.31	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	RVC(40) or CTH
	0713.32	-- Small red (<i>Adzuki</i>) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	RVC(40) or CTH
	0713.33	-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	RVC(40) or CTH
	0713.34	-- Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>)	RVC(40) or CTH
	0713.35	-- Cow peas (<i>Vigna unguiculata</i>)	RVC(40) or CTH
	0713.39	-- Other	RVC(40) or CTH
	0713.40	- Lentils	RVC(40) or CTH
	0713.50	- Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>)	RVC(40) or CTH
	0713.60	- Pigeon peas (<i>Cajanus cajan</i>)	RVC(40) or CTH
	0713.90	- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
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.	
	0714.10	- Manioc (cassava)	WO
	0714.20	- Sweet potatoes	WO
	0714.30	- Yams (Dioscorea spp.)	WO
	0714.40	- Taro (Colocasia spp.)	WO
	0714.50	- Yautia (Xanthosoma spp.)	WO
	0714.90	- Other	WO
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	RVC(40) or CC
	0801.12	-- In the inner shell (endocarp)	RVC(40) or CC
	0801.19	-- Other	RVC(40) or CC
		- Brazil nuts:	
	0801.21	-- In shell	WO
	0801.22	-- Shelled	RVC(40) or CC
		- Cashew nuts:	
	0801.31	-- In shell	WO
	0801.32	-- Shelled	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
08.02		Other nuts, fresh or dried, whether or not shelled or peeled.	
		- Almonds:	
	0802.11	-- In shell	WO
	0802.12	-- Shelled	RVC(40) or CC
		- Hazelnuts or filberts (Corylus spp.):	
	0802.21	-- In shell	WO
	0802.22	-- Shelled	RVC(40) or CC
		- Walnuts:	
	0802.31	-- In shell	WO
	0802.32	-- Shelled	RVC(40) or CC
		- Chestnuts (Castanea spp.):	
	0802.41	-- In shell	RVC(40) or CC
	0802.42	-- Shelled	RVC(40) or CC
		- Pistachios:	
	0802.51	-- In shell	RVC(40) or CC
	0802.52	-- Shelled	RVC(40) or CC
		- Macadamia nuts:	
	0802.61	-- In shell	RVC(40) or CC
	0802.62	-- Shelled	RVC(40) or CC
	0802.70	- Kola nuts (Cola spp.)	RVC(40) or CC
	0802.80	- Areca nuts	RVC(40) or CC
		- Other:	
	0802.91	-- Pine nuts, in shell	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	0802.92	-- Pine nuts, shelled	RVC(40) or CC
	0802.99	-- Other	RVC(40) or CC
08.03		Bananas, including plantains, fresh or dried.	
	0803.10	- Plantains	RVC(40) or CC
	0803.90	- Other	RVC(40) or CC
08.04		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.	
	0804.10	- Dates	WO
	0804.20	- Figs	WO
	0804.30	- Pineapples	WO
	0804.40	- Avocados	WO
	0804.50	- Guavas, mangoes and mangosteens	WO
08.05		Citrus fruit, fresh or dried.	
	0805.10	- Oranges	WO
		- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:	
	0805.21	-- Mandarins (including tangerines and satsumas)	WO
	0805.22	-- Clementines	WO
	0805.29	-- Other	WO
	0805.40	- Grapefruit, including pomelos	WO
	0805.50	- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	WO
	0805.90	- Other	WO
08.06		Grapes, fresh or dried.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	0806.10	- Fresh	WO
	0806.20	- Dried	WO
08.07		Melons (including watermelons) and pawpaws (papayas), fresh.	
		- Melons (including watermelons):	
	0807.11	-- Watermelons	WO
	0807.19	-- Other	WO
	0807.20	- Pawpaws (papayas)	WO
08.08		Apples, pears and quinces, fresh.	
	0808.10	- Apples	WO
	0808.30	- Pears	WO
	0808.40	- Quinces	WO
08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	
	0809.10	- Apricots	WO
		- Cherries:	
	0809.21	-- Sour cherries (Prunus cerasus)	WO
	0809.29	-- Other	WO
	0809.30	- Peaches, including nectarines	WO
	0809.40	- Plums and sloes	WO
08.10		Other fruit, fresh.	
	0810.10	- Strawberries	WO
	0810.20	- Raspberries, blackberries, mulberries and loganberries	WO
	0810.30	- Black, white or red currants and gooseberries	WO

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	0810.40	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	WO
	0810.50	- Kiwifruit	WO
	0810.60	- Durians	WO
	0810.70	- Persimmons	WO
	0810.90	- Other	WO
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.	
	0811.10	- Strawberries	RVC(40) or CTH
	0811.20	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	RVC(40) or CTH
	0811.90	- Other	RVC(40) or CTH
08.12		Fruit and nuts provisionally preserved, but unsuitable in that state for immediate consumption.	
	0812.10	- Cherries	RVC(40) or CTH
	0812.90	- Other	RVC(40) or CTH
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	RVC(40) or CTH
	0813.20	- Prunes	RVC(40) or CTH
	0813.30	- Apples	RVC(40) or CTH
	0813.40	- Other fruit	RVC(40) or CTH
	0813.50	- Mixtures of nuts or dried fruits of this Chapter	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
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.	RVC(40) or CTH
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	RVC(40) or CC
	0901.12	-- Decaffeinated	RVC(40) or CTSH
		- Coffee, roasted:	
	0901.21	-- Not decaffeinated	RVC(40) or CTSH
	0901.22	-- Decaffeinated	RVC(40) or CTSH
	0901.90	- Other	RVC(40) or CTSH
09.02		Tea, whether or not flavoured.	
	0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	RVC(40) or CC
	0902.20	- Other green tea (not fermented)	RVC(40) or CC
	0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	RVC(40) or CTSH
	0902.40	- Other black tea (fermented) and other partly fermented tea	RVC(40) or CTSH
09.03	0903.00	Maté.	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
09.04		Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.	
		- Pepper:	
	0904.11	-- Neither crushed nor ground	RVC(40) or CC
	0904.12	-- Crushed or ground	RVC(40) or CTSH
		- Fruits of the genus Capsicum or of the genus Pimenta:	
	0904.21	-- Dried, neither crushed nor ground	RVC(40) or CTSH
	0904.22	-- Crushed or ground	RVC(40) or CTSH
09.05		Vanilla.	
	0905.10	- Neither crushed nor ground	RVC(40) or CC
	0905.20	- Crushed or ground	RVC(40) or CC
09.06		Cinnamon and cinnamon-tree flowers.	
		- Neither crushed nor ground:	
	0906.11	-- Cinnamon (Cinnamomum zeylanicum Blume)	RVC(40) or CC
	0906.19	-- Other	RVC(40) or CC
	0906.20	- Crushed or ground	RVC(40) or CTSH
09.07		Cloves (whole fruit, cloves and stems).	
	0907.10	- Neither crushed nor ground	RVC(40) or CC
	0907.20	- Crushed or ground	RVC(40) or CC
09.08		Nutmeg, mace and cardamoms.	
		- Nutmeg:	
	0908.11	-- Neither crushed nor ground	RVC(40) or CC
	0908.12	-- Crushed or ground	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Mace:	
	0908.21	-- Neither crushed nor ground	RVC(40) or CC
	0908.22	-- Crushed or ground	RVC(40) or CC
		- Cardamoms:	
	0908.31	-- Neither crushed nor ground	RVC(40) or CC
	0908.32	-- Crushed or ground	RVC(40) or CC
09.09		Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	
		- Seeds of coriander:	
	0909.21	-- Neither crushed nor ground	RVC(40) or CC
	0909.22	-- Crushed or ground	RVC(40) or CC
		- Seeds of cumin:	
	0909.31	-- Neither crushed nor ground	RVC(40) or CC
	0909.32	-- Crushed or ground	RVC(40) or CC
		- Seeds of anise, badian, caraway or fennel; juniper berries:	
	0909.61	-- Neither crushed nor ground	RVC(40) or CC
	0909.62	-- Crushed or ground	RVC(40) or CTSH
09.10		Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	
		- Ginger:	
	0910.11	-- Neither crushed nor ground	RVC(40) or CC
	0910.12	-- Crushed or ground	RVC(40) or CC
	0910.20	- Saffron	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	0910.30	- Turmeric (curcuma)	RVC(40) or CC
		- Other spices:	
	0910.91	-- Mixtures referred to in Note 1(b) to this Chapter	RVC(40) or CTH
	0910.99	-- Other	RVC(40) or CTSH
CHAPTER 10		CEREALS	
10.01		Wheat and meslin.	
		- Durum wheat:	
	1001.11	-- Seed	WO
	1001.19	-- Other	WO
		- Other:	
	1001.91	-- Seed	WO
	1001.99	-- Other	WO
10.02		Rye.	
	1002.10	- Seed	WO
	1002.90	- Other	WO
10.03		Barley.	
	1003.10	- Seed	WO
	1003.90	- Other	WO
10.04		Oats.	
	1004.10	- Seed	WO
	1004.90	- Other	WO
10.05		Maize (corn).	
	1005.10	- Seed	WO
	1005.90	- Other	WO

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
10.06		Rice.	
	1006.10	- Rice in the husk (paddy or rough)	WO
	1006.20	- Husked (brown) rice	WO
	1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed	WO
	1006.40	- Broken rice	WO
10.07		Grain sorghum.	
	1007.10	- Seed	WO
	1007.90	- Other	WO
10.08		Buckwheat, millet and canary seeds; other cereals.	
	1008.10	- Buckwheat	WO
		- Millet:	
	1008.21	-- Seed	WO
	1008.29	-- Other	WO
	1008.30	- Canary seeds	WO
	1008.40	- Fonio (Digitaria spp.)	WO
	1008.50	- Quinoa (Chenopodium quinoa)	WO
	1008.60	- Triticale	WO
	1008.90	- Other cereals	WO
CHAPTER 11		PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN	
11.01	1101.00	Wheat or meslin flour.	RVC(40) or CC
11.02		Cereal flours other than of wheat or meslin.	
	1102.20	- Maize (corn) flour	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	1102.90	- Other	RVC(40) or CC
11.03		Cereal groats, meal and pellets.	
		- Groats and meal:	
	1103.11	-- Of wheat	RVC(40) or CC
	1103.13	-- Of maize (corn)	RVC(40) or CC
	1103.19	-- Of other cereals	RVC(40) or CC
	1103.20	- Pellets	RVC(40) or CTSH
11.04		Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of 10.06; germ of cereals, whole, rolled, flaked or ground.	
		- Rolled or flaked grains:	
	1104.12	-- Of oats	RVC(40) or CC
	1104.19	-- Of other cereals	RVC(40) or CC
		- Other worked grains (for example, hulled, pearled, sliced or kibbled):	
	1104.22	-- Of oats	RVC(40) or CC
	1104.23	-- Of maize (corn)	RVC(40) or CC
	1104.29	-- Of other cereals	RVC(40) or CC
	1104.30	- Germ of cereals, whole, rolled, flaked or ground	RVC(40) or CC
11.05		Flour, meal, powder, flakes, granules and pellets of potatoes.	
	1105.10	- Flour, meal and powder	RVC(40) or CC
	1105.20	- Flakes, granules and pellets	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
11.06		Flour, meal and powder of the dried leguminous vegetables of 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.	
	1106.10	- Of the dried leguminous vegetables of 07.13	RVC(40) or CC
	1106.20	- Of sago or of roots or tubers of 07.14	RVC(40) or CC
	1106.30	- Of the products of Chapter 8	RVC(40) or CC
11.07		Malt, whether or not roasted.	
	1107.10	- Not roasted	RVC(40) or CC
	1107.20	- Roasted	RVC(40) or CTSH
11.08		Starches; inulin.	
		- Starches:	
	1108.11	-- Wheat starch	RVC(40) or CC
	1108.12	-- Maize (corn) starch	RVC(40) or CC
	1108.13	-- Potato starch	RVC(40) or CC
	1108.14	-- Manioc (cassava) starch	RVC(40) or CC
	1108.19	-- Other starches	RVC(40) or CC
	1108.20	- Inulin	RVC(40) or CC
11.09	1109.00	Wheat gluten, whether or not dried.	RVC(40) or CC
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.	
	1201.10	- Seed	WO
	1201.90	- Other	WO

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
12.02		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.	
	1202.30	- Seed	WO
		- Other:	
	1202.41	-- In shell	WO
	1202.42	-- Shelled, whether or not broken	RVC(40) or CC
12.03	1203.00	Copra.	WO
12.04	1204.00	Linseed, whether or not broken.	RVC(40) or CC
12.05		Rape or colza seeds, whether or not broken.	
	1205.10	- Low erucic acid rape or colza seeds	WO
	1205.90	- Other	WO
12.06	1206.00	Sunflower seeds, whether or not broken.	WO
12.07		Other oil seeds and oleaginous fruits, whether or not broken.	
	1207.10	- Palm nuts and kernels	WO
		- Cotton seeds:	
	1207.21	-- Seed	WO
	1207.29	-- Other	WO
	1207.30	- Castor oil seeds	WO
	1207.40	- Sesamum seeds	WO
	1207.50	- Mustard seeds	WO
	1207.60	- Safflower (Carthamus tinctorius) seeds	WO
	1207.70	- Melon seeds	WO
		- Other:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	1207.91	-- Poppy seeds	WO
	1207.99	-- Other	WO
12.08		Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.	
	1208.10	- Of soya beans	RVC(40) or CTH
	1208.90	- Other	RVC(40) or CTH
12.09		Seeds, fruit and spores, of a kind used for sowing.	
	1209.10	- Sugar beet seeds	RVC(40) or CC
		- Seeds of forage plants:	
	1209.21	-- Lucerne (alfalfa) seeds	RVC(40) or CC
	1209.22	-- Clover (Trifolium spp.) seeds	RVC(40) or CC
	1209.23	-- Fescue seeds	RVC(40) or CC
	1209.24	-- Kentucky blue grass (Poa pratensis L.) seeds	RVC(40) or CC
	1209.25	-- Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds	RVC(40) or CC
	1209.29	-- Other	RVC(40) or CC
	1209.30	- Seeds of herbaceous plants cultivated principally for their flowers	RVC(40) or CC
		- Other:	
	1209.91	-- Vegetable seeds	RVC(40) or CC
	1209.99	-- Other	RVC(40) or CC
12.10		Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.	
	1210.10	- Hop cones, neither ground nor powdered nor in the form of pellets	WO

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	1210.20	- Hop cones, ground, powdered or in the form of pellets; lupulin	WO
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, chilled, frozen or dried, whether or not cut, crushed or powdered.	
	1211.20	- Ginseng roots	WO
	1211.30	- Coca leaf	WO
	1211.40	- Poppy straw	WO
	1211.50	- Ephedra	WO
	1211.60	- Bark of African cherry (<i>Prunus africana</i>)	WO
	1211.90	- Other	WO
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.	
		- Seaweeds and other algae:	
	1212.21	-- Fit for human consumption	WO
	1212.29	-- Other	WO
		- Other:	
	1212.91	-- Sugar beet	WO

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	1212.92	-- Locust beans (carob)	WO
	1212.93	-- Sugar cane	WO
	1212.94	-- Chicory roots	WO
	1212.99	-- Other	WO
12.13	1213.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	WO
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.	
	1214.10	- Lucerne (alfalfa) meal and pellets	RVC(40) or CC
	1214.90	- Other	RVC(40) or CC
CHAPTER 13		LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS	
13.01		Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).	
	1301.20	- Gum Arabic	WO
	1301.90	- Other	WO
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	RVC(40) or CC
	1302.12	-- Of liquorice	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	1302.13	-- Of hops	RVC(40) or CC
	1302.14	-- Of ephedra	RVC(40) or CC
	1302.19	-- Other	RVC(40) or CC
	1302.20	- Pectic substances, pectinates and pectates	RVC(40) or CC
		- Mucilages and thickeners, whether or not modified, derived from vegetable products:	
	1302.31	-- Agar-agar	WO
	1302.32	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	RVC(40) or CC
	1302.39	-- Other	RVC(40) or CC
CHAPTER 14		VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED	
14.01		Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).	
	1401.10	- Bamboos	WO
	1401.20	- Rattans	WO
	1401.90	- Other	WO
14.04		Vegetable products not elsewhere specified or included.	
	1404.20	- Cotton linters	RVC(40) or CC
	1404.90	- Other	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
SECTION III ANIMAL, VEGETABLE OR MICROBIAL FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES			
CHAPTER 15		ANIMAL, VEGETABLE OR MICROBIAL FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES Chapter Note: For the purpose of this Chapter, if a claim for origin is based on refining, the refining process (chemical or physical) entails eliminating the odour, taste, colour and acidity of a crude fat or oil.	
15.01		Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.	
	1501.10	- Lard	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
	1501.20	- Other pig fat	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	1501.90	- Other	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
15.02		Fats of bovine animals, sheep or goats, other than those of heading 15.03.	
	1502.10	- Tallow	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
	1502.90	- Other	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
15.03	1503.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
15.04		Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	1504.10	- Fish-liver oils and their fractions	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
	1504.20	- Fats and oils and their fractions, of fish, other than liver oils	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
	1504.30	- Fats and oils and their fractions, of marine mammals	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
15.05	1505.00	Wool grease and fatty substances derived therefrom (including lanolin).	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
15.06	1506.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
15.07		Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	
	1507.10	- Crude oil, whether or not degummed	RVC(40) or CC
	1507.90	- Other	RVC(40) or CTH
15.08		Ground-nut oil and its fractions, whether or not refined, but not chemically modified.	
	1508.10	- Crude oil	RVC(40) or CC
	1508.90	- Other	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
15.09		Olive oil and its fractions, whether or not refined, but not chemically modified.	
	1509.20	- Extra virgin olive oil	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
	1509.30	- Virgin olive oil	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	1509.40	- Other virgin olive oils	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
	1509.90	- Other	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
15.10		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.	
	1510.10	- Crude olive pomace oil	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
	1510.90	- Other	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
15.11		Palm oil and its fractions, whether or not refined, but not chemically modified.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	1511.10	- Crude oil	RVC(40) or CC
	1511.90	- Other	RVC(40) or CC
15.12		Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.	
		- Sunflower-seed or safflower oil and fractions thereof:	
	1512.11	-- Crude oil	RVC(40) or CC
	1512.19	-- Other	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
		- Cotton-seed oil and its fractions:	
	1512.21	-- Crude oil, whether or not gossypol has been removed	RVC(40) or CC
	1512.29	-- Other	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
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	RVC(40) or CC
	1513.19	-- Other	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Palm kernel or babassu oil and fractions thereof:	
	1513.21	-- Crude oil	RVC(40) or CC
	1513.29	-- Other	RVC(40) or CC
15.14		Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	
		- Low erucic acid rape or colza oil and its fractions:	
	1514.11	-- Crude oil	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
	1514.19	-- Other	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
		- Other:	
	1514.91	-- Crude oil	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
	1514.99	-- Other	RVC(40) or CC or No change in tariff classification is required

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
			provided that the good is produced by refining
15.15		Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	
		- Linseed oil and its fractions:	
	1515.11	-- Crude oil	RVC(40) or CC
	1515.19	-- Other	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
		- Maize (corn) oil and its fractions:	
	1515.21	-- Crude oil	RVC(40) or CC
	1515.29	-- Other	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
	1515.30	- Castor oil and its fractions	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	1515.50	- Sesame oil and its fractions	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
	1515.60	- Microbial fats and oils and their fractions	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
	1515.90	- Other	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
15.16		Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.	
	1516.10	- Animal fats and oils and their fractions	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	1516.20	- Vegetable fats and oils and their fractions	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
	1516.30	- Microbial fats and oils and their fractions	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
15.17		Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16.	
	1517.10	- Margarine, excluding liquid margarine	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
	1517.90	- Other	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
15.18	1518.00	Animal, vegetable or microbial 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, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
15.20	1520.00	Glycerol, crude; glycerol waters and glycerol lyes.	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
15.21		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.	
	1521.10	- Vegetable waxes	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
	1521.90	- Other	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
15.22	1522.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
SECTION IV PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY			
CHAPTER 16		PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, OR OF INSECTS	
16.01	1601.00	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products.	RVC(40) or CC
16.02		Other prepared or preserved meat, meat offal, blood or insects.	
	1602.10	- Homogenised preparations	RVC(40) or CC
	1602.20	- Of liver of any animal	RVC(40) or CC
		- Of poultry of heading 0105:	
	1602.31	-- Of turkeys	RVC(40) or CC
	1602.32	-- Of fowls of the species Gallus domesticus	RVC(40) or CC
	1602.39	-- Other	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Of swine:	
	1602.41	-- Hams and cuts thereof	RVC(40) or CC
	1602.42	-- Shoulders and cuts thereof	RVC(40) or CC
	1602.49	-- Other, including mixtures	RVC(40) or CC
	1602.50	- Of bovine animals	RVC(40) or CC
	1602.90	- Other, including preparations of blood of any animal	RVC(40) or CC
16.03	1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	RVC(40) or CC
16.04		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	
		- Fish, whole or in pieces, but not minced:	
	1604.11	-- Salmon	RVC(40) or CC
	1604.12	-- Herrings	RVC(40) or CC
	1604.13	-- Sardines, sardinella and brisling or sprats	RVC(40) or CC
	1604.14	-- Tunas, skipjack and bonito (Sarda spp.)	RVC(40) or CC
	1604.15	-- Mackerel	RVC(40) or CC
	1604.16	-- Anchovies	RVC(40) or CC
	1604.17	-- Eels	RVC(40) or CC
	1604.18	-- Shark fins	RVC(40) or CC
	1604.19	-- Other	RVC(40) or CC
	1604.20	- Other prepared or preserved fish	RVC(40) or CC
		- Caviar and caviar substitutes:	
	1604.31	-- Caviar	RVC(40) or CC
	1604.32	-- Caviar substitutes	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	
	1605.10	- Crab	RVC(40) or CC
		- Shrimps and prawns:	
	1605.21	-- Not in airtight container	RVC(40) or CC
	1605.29	-- Other	RVC(40) or CC
	1605.30	- Lobster	RVC(40) or CC
	1605.40	- Other crustaceans	RVC(40) or CC
		- Molluscs:	
	1605.51	-- Oysters	RVC(40) or CC
	1605.52	-- Scallops, including queen scallops	RVC(40) or CC
	1605.53	-- Mussels	RVC(40) or CC
	1605.54	-- Cuttle fish and squid	RVC(40) or CC
	1605.55	-- Octopus	RVC(40) or CC
	1605.56	-- Clams, cockles and arkshells	RVC(40) or CC
	1605.57	-- Abalone	RVC(40) or CC
	1605.58	-- Snails, other than sea snails	RVC(40) or CC
	1605.59	-- Other	RVC(40) or CC
		- Other aquatic invertebrates:	
	1605.61	-- Sea cucumbers	RVC(40) or CC
	1605.62	-- Sea urchins	RVC(40) or CC
	1605.63	-- Jellyfish	RVC(40) or CC
	1605.69	-- Other	RVC(40) or CC
CHAPTER 17		SUGARS AND SUGAR CONFECTIONERY	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
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	RVC(40) or CC
	1701.13	-- Cane sugar specified in Subheading Note 2 to this Chapter	RVC(40) or CC
	1701.14	-- Other cane sugar	RVC(40) or CC
		- Other:	
	1701.91	-- Containing added flavouring or colouring matter	RVC(40) or CC
	1701.99	-- Other	RVC(40) or CC
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.	
		- Lactose and lactose syrup:	
	1702.11	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	RVC(40) or CTH
	1702.19	-- Other	RVC(40) or CTH
	1702.20	- Maple sugar and maple syrup	RVC(40) or CTH
	1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	1702.40	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	RVC(40) or CTH
	1702.50	- Chemically pure fructose	RVC(40) or CTH
	1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	RVC(40) or CTH
	1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose	RVC(40) or CTH
17.03		Molasses resulting from the extraction or refining of sugar.	
	1703.10	- Cane molasses	RVC(40) or CTH
	1703.90	- Other	RVC(40) or CTH
17.04		Sugar confectionery (including white chocolate), not containing cocoa.	
	1704.10	- Chewing gum, whether or not sugar-coated	RVC(40) or CTH
	1704.90	- Other	RVC(40) or CTH
CHAPTER 18		COCOA AND COCOA PREPARATIONS	
18.01	1801.00	Cocoa beans, whole or broken, raw or roasted.	RVC(40) or CC
18.02	1802.00	Cocoa shells, husks, skins and other cocoa waste.	RVC(40) or CC
18.03		Cocoa paste, whether or not defatted.	
	1803.10	- Not defatted	RVC(40) or CTH
	1803.20	- Wholly or partly defatted	RVC(40) or CTH
18.04	1804.00	Cocoa butter, fat and oil.	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
18.05	1805.00	Cocoa powder, not containing added sugar or other sweetening matter.	RVC(40) or CTH
18.06		Chocolate and other food preparations containing cocoa.	
	1806.10	- Cocoa powder, containing added sugar or other sweetening matter	RVC(40) or CTH
	1806.20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	RVC(40) or CTH
		- Other, in blocks, slabs or bars:	
	1806.31	-- Filled	RVC(40) or CTSH
	1806.32	-- Not filled	RVC(40) or CTH
	1806.90	- Other	RVC(40) or CTSH
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.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	1901.10	- Preparations suitable for infants or young children, put up for retail sale	RVC(40) or CC
	1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	RVC(40) or CC
	1901.90	- Other	RVC(40) or 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.	
		- Uncooked pasta, not stuffed or otherwise prepared:	
	1902.11	-- Containing eggs	RVC(40) or CC
	1902.19	-- Other	RVC(40) or CC
	1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared	RVC(40) or CC
	1902.30	- Other pasta	RVC(40) or CC
	1902.40	- Couscous	RVC(40) or CC
19.03	1903.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	RVC(40) or 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	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		otherwise prepared, not elsewhere specified or included.	
	1904.10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	RVC(40) or CC
	1904.20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	RVC(40) or CC
	1904.30	- Bulgur wheat	RVC(40) or CC
	1904.90	- Other	RVC(40) or CC
19.05		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	
	1905.10	- Crispbread	RVC(40) or CTH
	1905.20	- Gingerbread and the like	RVC(40) or CTH
		- Sweet biscuits; waffles and wafers:	
	1905.31	-- Sweet biscuits	RVC(40) or CTH
	1905.32	-- Waffles and wafers	RVC(40) or CTH
	1905.40	- Rusks, toasted bread and similar toasted products	RVC(40) or CTH
	1905.90	- Other	RVC(40) or CTH
CHAPTER 20		PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	
	2001.10	- Cucumbers and gherkins	RVC(40) or CC
	2001.90	- Other	RVC(40) or CC
20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.	
	2002.10	- Tomatoes, whole or in pieces	RVC(40) or CC
	2002.90	- Other	RVC(40) or CC
20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	
	2003.10	- Mushrooms of the genus Agaricus	RVC(40) or CC
	2003.90	Other	RVC(40) or CC
20.04		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.	
	2004.10	- Potatoes	RVC(40) or CC
	2004.90	- Other vegetables and mixtures of vegetables	RVC(40) or CC
20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of 20.06.	
	2005.10	- Homogenised vegetables	RVC(40) or CC
	2005.20	- Potatoes	RVC(40) or CC
	2005.40	- Peas (Pisum sativum)	RVC(40) or CC
		- Beans (Vigna spp., Phaseolus spp.):	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2005.51	-- Beans, shelled	RVC(40) or CC
	2005.59	-- Other	RVC(40) or CC
	2005.60	- Asparagus	RVC(40) or CC
	2005.70	- Olives	RVC(40) or CC
	2005.80	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	RVC(40) or CC
		- Other vegetables and mixtures of vegetables:	
	2005.91	-- Bamboo shoots	RVC(40) or CC
	2005.99	-- Other	RVC(40) or CC
20.06	2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	RVC(40) or CC
20.07		Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.	
	2007.10	- Homogenised preparations	RVC(40) or CTH
		- Other:	
	2007.91	-- Citrus fruit	RVC(40) or CTH
	2007.99	-- Other	RVC(40) or CTH
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:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2008.11	-- Ground-nuts	RVC(40) or CC
	2008.19	-- Other, including mixtures	RVC(40) or CC
	2008.20	- Pineapples	RVC(40) or CC
	2008.30	- Citrus fruit	RVC(40) or CC
	2008.40	- Pears	RVC(40) or CC
	2008.50	- Apricots	RVC(40) or CC
	2008.60	- Cherries	RVC(40) or CC
	2008.70	- Peaches, including nectarines	RVC(40) or CC
	2008.80	- Strawberries	RVC(40) or CC
		- Other, including mixtures other than those of subheading 2008.19:	
	2008.91	-- Palm hearts	RVC(40) or CC
	2008.93	-- Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>)	RVC(40) or CC
	2008.97	-- Mixtures	RVC(40) or CC
	2008.99	-- Other	RVC(40) or CC
20.09		Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	
		- Orange juice:	
	2009.11	-- Frozen	RVC(40) or CC
	2009.12	-- Not frozen, of a Brix value not exceeding 20	RVC(40) or CC
	2009.19	-- Other	RVC(40) or CC
		- Grapefruit (including pomelo) juice:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2009.21	-- Of a Brix value not exceeding 20	RVC(40) or CC
	2009.29	-- Other	RVC(40) or CC
		- Juice of any other single citrus fruit:	
	2009.31	-- Of a Brix value not exceeding 20	RVC(40) or CC
	2009.39	-- Other	RVC(40) or CC
		- Pineapple juice:	
	2009.41	-- Of a Brix value not exceeding 20	RVC(40) or CC
	2009.49	-- Other	RVC(40) or CC
	2009.50	- Tomato juice	RVC(40) or CC
		- Grape juice (including grape must):	
	2009.61	-- Of a Brix value not exceeding 30	RVC(40) or CC
	2009.69	-- Other	RVC(40) or CC
		- Apple juice:	
	2009.71	-- Of a Brix value not exceeding 20	RVC(40) or CC
	2009.79	-- Other	RVC(40) or CC
		- 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	RVC(40) or CC
	2009.89	-- Other	RVC(40) or CC
	2009.90	- Mixtures of juices	RVC(40) or CC
CHAPTER 21		MISCELLANEOUS EDIBLE PREPARATIONS	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
21.01		Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.	
		- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:	
	2101.11	-- Extracts, essences and concentrates	RVC(40) or CC
	2101.12	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	RVC(40) or CC
	2101.20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	RVC(40) or CC
	2101.30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	RVC(40) or CC
21.02		Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.	
	2102.10	- Active yeasts	RVC(40) or CC
	2102.20	- Inactive yeasts; other single-cell micro-organisms, dead	RVC(40) or CC
	2102.30	- Prepared baking powders	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
21.03		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	
	2103.10	- Soya sauce	RVC(40) or CTH
	2103.20	- Tomato ketchup and other tomato sauces	RVC(40) or CTSH
	2103.30	- Mustard flour and meal and prepared mustard	RVC(40) or CTH
	2103.90	- Other	RVC(40) or CTSH
21.04		Soups and broths and preparations therefor; homogenised composite food preparations.	
	2104.10	- Soups and broths and preparations therefor	RVC(40) or CTSH
	2104.20	- Homogenised composite food preparations	RVC(40) or CTSH
21.05	2105.00	Ice cream and other edible ice, whether or not containing cocoa.	RVC(40) or CTH
21.06		Food preparations not elsewhere specified or included.	
	2106.10	- Protein concentrates and textured protein substances	RVC(40) or CTSH
	2106.90	- Other	RVC(40) or CTSH
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.	
	2201.10	- Mineral waters and aerated waters	RVC(40) or CC
	2201.90	- Other	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
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, nut or vegetable juices of heading 20.09.	
	2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	RVC(40) or CC
		- Other:	
	2202.91	-- Non-alcoholic beer	RVC(40) or CC
	2202.99	-- Other	RVC(40) or CC
22.03	2203.00	Beer made from malt.	RVC(40) or CC
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of 20.09.	
	2204.10	- Sparkling wine	RVC(40) or CTSH
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	
	2204.21	-- In containers holding 2 l or less	RVC(40) or CTSH, except from 2204.22 or 2204.29
	2204.22	-- In containers holding more than 2 l but not more than 10 l	RVC(40) or CTSH, except from 2204.22 or 2204.29
	2204.29	-- Other	RVC(40) or CTSH, except from 2204.22 or 2204.29
	2204.30	-Other grape must	RVC(40) or CC
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2205.10	-In containers holding 2 l or less	RVC(40) or CTH
	2205.90	-Other	RVC(40) or CTH
22.06	2206.00	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	RVC(40) or CC
22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.	
	2207.10	-Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher	RVC(40) or CTH
	2207.20	-Ethyl alcohol and other spirits, denatured, of any strength	RVC(40) or CTH
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages.	
	2208.20	-Spirits obtained by distilling grape wine or grape marc	RVC(40) or CTH
	2208.30	- Whiskies	RVC(40) or CTH
	2208.40	- Rum and other spirits obtained by distilling fermented sugar-cane products	RVC(40) or CTH
	2208.50	- Gin and Geneva	RVC(40) or CTH
	2208.60	- Vodka	RVC(40) or CTH
	2208.70	- Liqueurs and cordials	RVC(40) or CTH
	2208.90	-Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
22.09	2209.00	Vinegar and substitutes for vinegar obtained from acetic acid.	RVC(40) or CTH
CHAPTER 23		RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER	
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.	
	2301.10	- Flours, meals and pellets, of meat or meat offal; greaves	RVC(40) or CC
	2301.20	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	RVC(40) or 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.	
	2302.10	- Of maize (corn)	RVC(40) or CTH
	2302.30	- Of wheat	RVC(40) or CTH
	2302.40	- Of other cereals	RVC(40) or CTH
	2302.50	- Of leguminous plants	RVC(40) or CTH
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.	
	2303.10	- Residues of starch manufacture and similar residues	RVC(40) or CC
	2303.20	- Beet-pulp, bagasse and other waste of sugar manufacture	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2303.30	- Brewing or distilling dregs and waste	RVC(40) or 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 soya-bean oil.	RVC(40) or CTH
23.05	2305.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	RVC(40) or CTH
23.06		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 23.04 or 23.05.	
	2306.10	- Of cotton seeds	RVC(40) or CTH
	2306.20	- Of linseed	RVC(40) or CTH
	2306.30	- Of sunflower seeds	RVC(40) or CTH
		- Of rape or colza seeds:	
	2306.41	-- Of low erucic acid rape or colza seeds	RVC(40) or CTH
	2306.49	-- Other	RVC(40) or CTH
	2306.50	- Of coconut or copra	RVC(40) or CTH
	2306.60	- Of palm nuts or kernels	RVC(40) or CTH
	2306.90	- Other	RVC(40) or CTH
23.07	2307.00	Wine lees; argol.	RVC(40) or CTH
23.08	2308.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
23.09		Preparations of a kind used in animal feeding.	
	2309.10	- Dog or cat food, put up for retail sale	RVC(40) or CTH
	2309.90	- Other	RVC(40) or CTH
CHAPTER 24		TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY	
24.01		Unmanufactured tobacco; tobacco refuse.	
	2401.10	- Tobacco, not stemmed/stripped	RVC(40) or CC
	2401.20	- Tobacco, partly or wholly stemmed/stripped	RVC(40) or CC
	2401.30	- Tobacco refuse	RVC(40) or CC
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	
	2402.10	- Cigars, cheroots and cigarillos, containing tobacco	RVC(40) or CTH
	2402.20	- Cigarettes containing tobacco	RVC(40) or CTH
	2402.90	- Other	RVC(40) or CTH
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.	
		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	
	2403.11	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter	RVC(40) or CTH
	2403.19	-- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Other:	
	2403.91	-- "Homogenised" or "reconstituted" tobacco	RVC(40) or CTH
	2403.99	-- Other	RVC(40) or CTH
24.04		Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.	
		- Products intended for inhalation without combustion:	
	2404.11	-- Containing tobacco or reconstituted tobacco	RVC(40) or CTH except from subheadings 2403.91 and 2403.99
	2404.12	-- Other, containing nicotine	RVC(40) or CTSH except from 3824.99
	2404.19	-- Other	1. RVC(40) or CTH except from subheading 2403.99 for manufactured tobacco substitutes 2. RVC(40) or CTSH except from subheading 3824.99 for other goods

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Other:	
	2404.91	-- For oral application	RVC(40) or CTH except from 2106.90
	2404.92	-- For transdermal application	RVC(40) or CTH except from 3824.99
	2404.99	-- Other	RVC(40) or CTH except from 3824.99
SECTION V MINERAL PRODUCTS			
CHAPTER 25		SALT; SULPHUR; EARTHES 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.	RVC(40) or CTH
25.02	2502.00	Unroasted iron pyrites.	RVC(40) or CTH
25.03	2503.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	RVC(40) or CTH
25.04		Natural graphite.	
	2504.10	- In powder or in flakes	RVC(40) or CTH
	2504.90	- Other	RVC(40) or CTH
25.05		Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.	
	2505.10	- Silica sands and quartz sands	RVC(40) or CTH
	2505.90	- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
25.06		Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	
	2506.10	- Quartz	RVC(40) or CTH
	2506.20	- Quartzite	RVC(40) or CTH
25.07	2507.00	Kaolin and other kaolinic clays, whether or not calcined.	RVC(40) or CTH
25.08		Other clays (not including expanded clays of 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.	
	2508.10	- Bentonite	RVC(40) or CTH
	2508.30	- Fire-clay	RVC(40) or CTH
	2508.40	- Other clays	RVC(40) or CTH
	2508.50	- Andalusite, kyanite and sillimanite	RVC(40) or CTH
	2508.60	- Mullite	RVC(40) or CTH
	2508.70	- Chamotte or dinas earths	RVC(40) or CTH
25.09	2509.00	Chalk.	RVC(40) or CTH
25.10		Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.	
	2510.10	- Unground	RVC(40) or CTH
	2510.20	- Ground	RVC(40) or CTH
25.11		Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of 28.16.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2511.10	- Natural barium sulphate (barytes)	RVC(40) or CTH
	2511.20	- Natural barium carbonate (witherite)	RVC(40) or 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.	RVC(40) or CTH
25.13		Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.	
	2513.10	- Pumice stone	RVC(40) or CTH
	2513.20	- Emery, natural corundum, natural garnet and other natural abrasives	RVC(40) or CTH
25.14	2514.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	RVC(40) or CTH
25.15		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.	
		- Marble and travertine:	
	2515.11	-- Crude or roughly trimmed	RVC(40) or CTH
	2515.12	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2515.20	- Ecaussine and other calcareous monumental or building stone; alabaster	RVC(40) or 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.	
		- Granite:	
	2516.11	-- Crude or roughly trimmed	RVC(40) or CTH
	2516.12	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	RVC(40) or CTH
	2516.20	- Sandstone	RVC(40) or CTH
	2516.90	- Other monumental or building stone	RVC(40) or CTH
25.17		Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.	
	2517.10	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2517.20	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	RVC(40) or CTH
	2517.30	- Tarred macadam	RVC(40) or CTH
		- Granules, chippings and powder, of stones of 25.15 or 25.16, whether or not heat-treated:	
	2517.41	-- Of marble	RVC(40) or CTH
	2517.49	-- Other	RVC(40) or CTH
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.	
	2518.10	- Dolomite, not calcined or sintered	RVC(40) or CTH
	2518.20	- Calcined or sintered dolomite	RVC(40) or 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.	
	2519.10	- Natural magnesium carbonate (magnesite)	RVC(40) or CTH
	2519.90	- Other	RVC(40) or 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.	
	2520.10	- Gypsum; anhydrite	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2520.20	- Plasters	RVC(40) or CTH
25.21	2521.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	RVC(40) or CTH
25.22		Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of 28.25.	
	2522.10	- Quicklime	RVC(40) or CTH
	2522.20	- Slaked lime	RVC(40) or CTH
	2522.30	- Hydraulic lime	RVC(40) or 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.	
	2523.10	- Cement clinkers	RVC(40) or CTH
		- Portland cement:	
	2523.21	-- White cement, whether or not artificially coloured	RVC(40) or CTSH, except from 2523.29 through 2523.90
	2523.29	-- Other	RVC(40) or CTSH, except from 2523.21, 2523.30 or 2523.90
	2523.30	- Aluminous cement	RVC(40) or CTH
	2523.90	- Other hydraulic cements	RVC(40) or CTH
25.24		Asbestos.	
	2524.10	- Crocidolite	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2524.90	- Other	RVC(40) or CTH
25.25		Mica, including splittings; mica waste.	
	2525.10	- Crude mica and mica rifted into sheets or splittings	RVC(40) or CTH
	2525.20	- Mica powder	RVC(40) or CTH
	2525.30	- Mica waste	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
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.	
	2526.10	- Not crushed, not powdered	RVC(40) or CTH
	2526.20	- Crushed or powdered	RVC(40) or 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 H3BO3 calculated on the dry weight.	RVC(40) or CTH
25.29		Feldspar; leucite; nepheline and nepheline syenite; fluorspar.	
	2529.10	- Feldspar	RVC(40) or CTH
		- Fluorspar:	
	2529.21	-- Containing by weight 97% or less of calcium fluoride	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2529.22	-- Containing by weight more than 97% of calcium fluoride	RVC(40) or CTH
	2529.30	- Leucite; nepheline and nepheline syenite	RVC(40) or CTH
25.30		Mineral substances not elsewhere specified or included.	
	2530.10	- Vermiculite, perlite and chlorites, unexpanded	RVC(40) or CTH
	2530.20	- Kieserite, epsomite (natural magnesium sulphates)	RVC(40) or CTH
	2530.90	- Other	RVC(40) or CTH
CHAPTER 26		ORES, SLAG AND ASH	
26.01		Iron ores and concentrates, including roasted iron pyrites.	
		- Iron ores and concentrates, other than roasted iron pyrites:	
	2601.11	-- Non-agglomerated	RVC(40) or CTH
	2601.12	-- Agglomerated	RVC(40) or CTH
	2601.20	- Roasted iron pyrites	RVC(40) or CTH
26.02	2602.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	RVC(40) or CTH
26.03	2603.00	Copper ores and concentrates.	RVC(40) or CTH
26.04	2604.00	Nickel ores and concentrates.	RVC(40) or CTH
26.05	2605.00	Cobalt ores and concentrates.	RVC(40) or CTH
26.06	2606.00	Aluminium ores and concentrates.	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
26.07	2607.00	Lead ores and concentrates.	RVC(40) or CTH
26.08	2608.00	Zinc ores and concentrates.	RVC(40) or CTH
26.09	2609.00	Tin ores and concentrates.	RVC(40) or CTH
26.10	2610.00	Chromium ores and concentrates.	RVC(40) or CTH
26.11	2611.00	Tungsten ores and concentrates.	RVC(40) or CTH
26.12		Uranium or thorium ores and concentrates.	
	2612.10	- Uranium ores and concentrates	RVC(40) or CTH
	2612.20	- Thorium ores and concentrates	RVC(40) or CTH
26.13		Molybdenum ores and concentrates.	
	2613.10	- Roasted	RVC(40) or CTH
	2613.90	- Other	RVC(40) or CTH
26.14	2614.00	Titanium ores and concentrates.	RVC(40) or CTH
26.15		Niobium, tantalum, vanadium or zirconium ores and concentrates.	
	2615.10	- Zirconium ores and concentrates	RVC(40) or CTH
	2615.90	- Other	RVC(40) or CTH
26.16		Precious metal ores and concentrates.	
	2616.10	- Silver ores and concentrates	RVC(40) or CTH
	2616.90	- Other	RVC(40) or CTH
26.17		Other ores and concentrates.	
	2617.10	- Antimony ores and concentrates	RVC(40) or CTH
	2617.90	- Other	RVC(40) or CTH
26.18	2618.00	Granulated slag (slag sand) from the manufacture of iron or steel.	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
26.19	2619.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
26.20		Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds.	
		- Containing mainly zinc:	
	2620.11	-- Hard zinc spelter	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	2620.19	-- Other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
		- Containing mainly lead:	
	2620.21	-- Leaded gasoline sludges and leaded anti-knock compound sludges	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2620.29	-- Other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	2620.30	- Containing mainly copper	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	2620.40	- Containing mainly aluminium	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	2620.60	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
		- Other:	
	2620.91	-- Containing antimony, beryllium, cadmium, chromium or their mixtures	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2620.99	-- Other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
26.21		Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.	
	2621.10	- Ash and residues from the incineration of municipal waste	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	2621.90	- Other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
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.	
		- Coal, whether or not pulverised, but not agglomerated:	
	2701.11	-- Anthracite	RVC(40) or CTH
	2701.12	-- Bituminous coal	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2701.19	-- Other coal	RVC(40) or CTH
	2701.20	- Briquettes, ovoids and similar solid fuels manufactured from coal	RVC(40) or CTH
27.02		Lignite, whether or not agglomerated, excluding jet.	
	2702.10	- Lignite, whether or not pulverised, but not agglomerated	RVC(40) or CTH
	2702.20	- Agglomerated lignite	RVC(40) or CTH
27.03	2703.00	Peat (including peat litter), whether or not agglomerated.	RVC(40) or CTH
27.04	2704.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	RVC(40) or CTH
27.05	2705.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	RVC(40) or 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.	RVC(40) or 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.	
	2707.10	- Benzol (benzene)	RVC(40) or CTH
	2707.20	- Toluol (toluene)	RVC(40) or CTH
	2707.30	- Xylol (xylenes)	RVC(40) or CTH
	2707.40	- Naphthalene	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2707.50	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method)	RVC(40) or CTH
		- Other:	
	2707.91	-- Creosote oils	RVC(40) or CTH
	2707.99	-- Other	RVC(40) or CTH
27.08		Pitch and pitch coke, obtained from coal tar or from other mineral tars.	
	2708.10	- Pitch	RVC(40) or CTH
	2708.20	- Pitch coke	RVC(40) or CTH
27.09	2709.00	Petroleum oils and oils obtained from bituminous minerals, crude.	RVC(40) or 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 bituminous minerals, these oils being the basic	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		constituents of the preparations, other than those containing biodiesel and other than waste oils:	
	2710.12	-- Light oils and preparations	RVC(40) or CTH
	2710.19	-- Other	RVC(40) or CTH
	2710.20	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	RVC(40) or CTH
		- Waste oils:	
	2710.91	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	WO
	2710.99	-- Other	WO
27.11		Petroleum gases and other gaseous hydrocarbons.	
		- Liquefied:	
	2711.11	-- Natural gas	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2711.12	-- Propane	RVC(40) or CTH
	2711.13	-- Butanes	RVC(40) or CTH
	2711.14	-- Ethylene, propylene, butylene and butadiene	RVC(40) or CTH
	2711.19	-- Other	RVC(40) or CTH
		- In gaseous state:	
	2711.21	-- Natural gas	RVC(40) or CTH
	2711.29	-- Other	RVC(40) or 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.	
	2712.10	- Petroleum jelly	RVC(40) or CTH
	2712.20	- Paraffin wax containing by weight less than 0.75% of oil	RVC(40) or CTH
	2712.90	- Other	RVC(40) or CTH
27.13		Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.	
		- Petroleum coke:	
	2713.11	-- Not calcined	RVC(40) or CTH
	2713.12	-- Calcined	RVC(40) or CTH
	2713.20	- Petroleum bitumen	RVC(40) or CTH
	2713.90	- Other residues of petroleum oils or of oils obtained from bituminous minerals	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
27.14		Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.	
	2714.10	- Bituminous or oil shale and tar sands	RVC(40) or CTH
	2714.90	- Other	RVC(40) or 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).	RVC(40) or CTH
27.16	2716.00	Electrical energy. (optional heading).	RVC(40) or CTH
SECTION VI PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES			
CHAPTER 28		INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES Chapter Note: Any good of this Chapter that is the product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in a Party. The “chemical reaction” rule may be applied to any good classified in this Chapter if the product fails to satisfy the regional value content and change in tariff classification criteria provided for in the Product Specific Rule. Note: For the purposes of this Chapter a “chemical reaction” is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of the molecule. The following	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		are not considered to be chemical reactions for the purposes of determining whether a product is an originating good: (a) dissolving in water or other solvents; (b) the elimination of solvents including solvent water; or (c) the addition or elimination of water of crystallization.	
28.01		Fluorine, chlorine, bromine and iodine.	
	2801.10	- Chlorine	RVC(40) or CTSH
	2801.20	- Iodine	RVC(40) or CTSH
	2801.30	- Fluorine; bromine	RVC(40) or CTSH
28.02	2802.00	Sulphur, sublimed or precipitated; colloidal sulphur.	RVC(40) or CTSH
28.03	2803.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	RVC(40) or CTH
28.04		Hydrogen, rare gases and other non-metals.	
	2804.10	- Hydrogen	RVC(40) or CTSH
		- Rare gases:	
	2804.21	-- Argon	RVC(40) or CTSH
	2804.29	-- Other	RVC(40) or CTSH
	2804.30	- Nitrogen	RVC(40) or CTSH
	2804.40	- Oxygen	RVC(40) or CTSH
	2804.50	- Boron; tellurium	RVC(40) or CTSH
		- Silicon:	
	2804.61	-- Containing by weight not less than 99.99% of silicon	RVC(40) or CTSH
	2804.69	-- Other	RVC(40) or CTSH
	2804.70	- Phosphorus	RVC(40) or CTSH
	2804.80	- Arsenic	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2804.90	- Selenium	RVC(40) or CTSH
28.05		Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.	
		- Alkali or alkaline-earth metals:	
	2805.11	-- Sodium	RVC(40) or CTH
	2805.12	-- Calcium	RVC(40) or CTH
	2805.19	-- Other	RVC(40) or CTH
	2805.30	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	RVC(40) or CTH
	2805.40	- Mercury	RVC(40) or CTH
28.06		Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.	
	2806.10	- Hydrogen chloride (hydrochloric acid)	RVC(40) or CTSH
	2806.20	- Chlorosulphuric acid	RVC(40) or CTSH
28.07	2807.00	Sulphuric acid; oleum.	RVC(40) or CTH
28.08	2808.00	Nitric acid; sulphonitric acids.	RVC(40) or CTH
28.09		Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.	
	2809.10	- Diphosphorus pentaoxide	RVC(40) or CTSH
	2809.20	- Phosphoric acid and polyphosphoric acids	RVC(40) or CTSH
28.10	2810.00	Oxides of boron; boric acids.	RVC(40) or CTH
28.11		Other inorganic acids and other inorganic oxygen compounds of non-metals.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Other inorganic acids:	
	2811.11	-- Hydrogen fluoride (hydrofluoric acid)	RVC(40) or CTSH
	2811.12	-- Hydrogen cyanide (hydrocyanic acid)	RVC(40) or CTSH
	2811.19	-- Other	RVC(40) or CTSH
		- Other inorganic oxygen compounds of non-metals:	
	2811.21	-- Carbon dioxide	RVC(40) or CTSH
	2811.22	-- Silicon dioxide	RVC(40) or CTSH
	2811.29	-- Other	RVC(40) or CTSH
28.12		Halides and halide oxides of non-metals.	
		- Chlorides and chloride oxides:	
	2812.11	-- Carbonyl dichloride (phosgene)	RVC(40) or CTSH
	2812.12	-- Phosphorus oxychloride	RVC(40) or CTSH
	2812.13	-- Phosphorus trichloride	RVC(40) or CTSH
	2812.14	-- Phosphorus pentachloride	RVC(40) or CTSH
	2812.15	-- Sulphur monochloride	RVC(40) or CTSH
	2812.16	-- Sulphur dichloride	RVC(40) or CTSH
	2812.17	-- Thionyl chloride	RVC(40) or CTSH
	2812.19	-- Other	RVC(40) or CTSH
	2812.90	- Other	RVC(40) or CTSH
28.13		Sulphides of non-metals; commercial phosphorus trisulphide.	
	2813.10	- Carbon disulphide	RVC(40) or CTSH
	2813.90	- Other	RVC(40) or CTSH
28.14		Ammonia, anhydrous or in aqueous solution.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2814.10	- Anhydrous ammonia	RVC(40) or CTH
	2814.20	- Ammonia in aqueous solution	RVC(40) or CTH
28.15		Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.	
		- Sodium hydroxide (caustic soda):	
	2815.11	-- Solid	RVC(40) or CTSH, except from 2815.12
	2815.12	-- In aqueous solution (soda lye or liquid soda)	RVC(40) or CTSH, except from 2815.11
	2815.20	- Potassium hydroxide (caustic potash)	RVC(40) or CTSH
	2815.30	- Peroxides of sodium or potassium	RVC(40) or CTSH
28.16		Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.	
	2816.10	- Hydroxide and peroxide of magnesium	RVC(40) or CTSH
	2816.40	- Oxides, hydroxides and peroxides, of strontium or barium	RVC(40) or CTSH
28.17	2817.00	Zinc oxide; zinc peroxide.	RVC(40) or CTSH
28.18		Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.	
	2818.10	- Artificial corundum, whether or not chemically defined	RVC(40) or CTSH
	2818.20	- Aluminium oxide, other than artificial corundum	RVC(40) or CTSH
	2818.30	- Aluminium hydroxide	RVC(40) or CTSH
28.19		Chromium oxides and hydroxides.	
	2819.10	- Chromium trioxide	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2819.90	- Other	RVC(40) or CTSH
28.20		Manganese oxides.	
	2820.10	- Manganese dioxide	RVC(40) or CTSH
	2820.90	- Other	RVC(40) or CTSH
28.21		Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe₂O₃.	
	2821.10	- Iron oxides and hydroxides	RVC(40) or CTSH
	2821.20	- Earth colours	RVC(40) or CTSH
28.22	2822.00	Cobalt oxides and hydroxides; commercial cobalt oxides.	RVC(40) or CTSH
28.23	2823.00	Titanium oxides.	RVC(40) or CTH
28.24		Lead oxides; red lead and orange lead.	
	2824.10	- Lead monoxide (litharge, massicot)	RVC(40) or CTSH
	2824.90	- Other	RVC(40) or CTSH
28.25		Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.	
	2825.10	- Hydrazine and hydroxylamine and their inorganic salts	RVC(40) or CTSH
	2825.20	- Lithium oxide and hydroxide	RVC(40) or CTSH
	2825.30	- Vanadium oxides and hydroxides	RVC(40) or CTSH
	2825.40	- Nickel oxides and hydroxides	RVC(40) or CTSH
	2825.50	- Copper oxides and hydroxides	RVC(40) or CTSH
	2825.60	- Germanium oxides and zirconium dioxide	RVC(40) or CTSH
	2825.70	- Molybdenum oxides and hydroxides	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2825.80	- Antimony oxides	RVC(40) or CTSH
	2825.90	- Other	RVC(40) or CTSH
28.26		Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.	
		- Fluorides:	
	2826.12	-- Of aluminium	RVC(40) or CTSH
	2826.19	-- Other	RVC(40) or CTSH
	2826.30	- Sodium hexafluoroaluminate (synthetic cryolite)	RVC(40) or CTSH
	2826.90	- Other	RVC(40) or CTSH
28.27		Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.	
	2827.10	- Ammonium chloride	RVC(40) or CTSH
	2827.20	- Calcium chloride	RVC(40) or CTSH
		- Other chlorides:	
	2827.31	-- Of magnesium	RVC(40) or CTSH
	2827.32	-- Of aluminium	RVC(40) or CTSH
	2827.35	-- Of nickel	RVC(40) or CTSH
	2827.39	-- Other	RVC(40) or CTSH
		- Chloride oxides and chloride hydroxides:	
	2827.41	-- Of copper	RVC(40) or CTSH
	2827.49	-- Other	RVC(40) or CTSH
		- Bromides and bromide oxides:	
	2827.51	-- Bromides of sodium or of potassium	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2827.59	-- Other	RVC(40) or CTSH
	2827.60	- Iodides and iodide oxides	RVC(40) or CTSH
28.28		Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.	
	2828.10	- Commercial calcium hypochlorite and other calcium hypochlorites	RVC(40) or CTSH
	2828.90	- Other	RVC(40) or CTSH
28.29		Chlorates and perchlorates; bromates and perbromates; iodates and periodates.	
		- Chlorates:	
	2829.11	-- Of sodium	RVC(40) or CTSH
	2829.19	-- Other	RVC(40) or CTSH
	2829.90	- Other	RVC(40) or CTSH
28.30		Sulphides; polysulphides, whether or not chemically defined.	
	2830.10	- Sodium sulphides	RVC(40) or CTSH
	2830.90	- Other	RVC(40) or CTSH
28.31		Dithionites and sulfoxylates.	
	2831.10	- Of sodium	RVC(40) or CTSH
	2831.90	- Other	RVC(40) or CTSH
28.32		Sulphites; thiosulphates.	
	2832.10	- Sodium sulphites	RVC(40) or CTSH
	2832.20	- Other sulphites	RVC(40) or CTSH
	2832.30	- Thiosulphates	RVC(40) or CTSH
28.33		Sulphates; alums; peroxosulphates (persulphates).	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Sodium sulphates:	
	2833.11	-- Disodium sulphate	RVC(40) or CTSH
	2833.19	-- Other	RVC(40) or CTSH
		- Other sulphates:	
	2833.21	-- Of magnesium	RVC(40) or CTSH
	2833.22	-- Of aluminium	RVC(40) or CTSH
	2833.24	-- Of nickel	RVC(40) or CTSH
	2833.25	-- Of copper	RVC(40) or CTSH
	2833.27	-- Of barium	RVC(40) or CTSH
	2833.29	-- Other	RVC(40) or CTSH
	2833.30	- Alums	RVC(40) or CTSH
	2833.40	- Peroxosulphates (persulphates)	RVC(40) or CTSH
28.34		Nitrites; nitrates.	
	2834.10	- Nitrites	RVC(40) or CTSH
		- Nitrates:	
	2834.21	-- Of potassium	RVC(40) or CTSH
	2834.29	-- Other	RVC(40) or CTSH
28.35		Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.	
	2835.10	- Phosphinates (hypophosphites) and phosphonates (phosphites)	RVC(40) or CTSH
		- Phosphates:	
	2835.22	-- Of mono- or disodium	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2835.24	-- Of potassium	RVC(40) or CTSH
	2835.25	-- Calcium hydrogenorthophosphate ("dicalcium phosphate")	RVC(40) or CTSH
	2835.26	-- Other phosphates of calcium	RVC(40) or CTSH
	2835.29	-- Other	RVC(40) or CTSH
		- Polyphosphates:	
	2835.31	-- Sodium triphosphate (sodium tripolyphosphate)	RVC(40) or CTSH
	2835.39	-- Other	RVC(40) or CTSH
28.36		Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.	
	2836.20	- Disodium carbonate	RVC(40) or CTSH
	2836.30	- Sodium hydrogencarbonate (sodium bicarbonate)	RVC(40) or CTSH
	2836.40	- Potassium carbonates	RVC(40) or CTSH
	2836.50	- Calcium carbonate	RVC(40) or CTSH
	2836.60	- Barium carbonate	RVC(40) or CTSH
		- Other:	
	2836.91	-- Lithium carbonates	RVC(40) or CTSH
	2836.92	-- Strontium carbonate	RVC(40) or CTSH
	2836.99	-- Other	RVC(40) or CTSH
28.37		Cyanides, cyanide oxides and complex cyanides.	
		- Cyanides and cyanide oxides:	
	2837.11	-- Of sodium	RVC(40) or CTSH
	2837.19	-- Other	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2837.20	- Complex cyanides	RVC(40) or CTSH
28.39		Silicates; commercial alkali metal silicates.	
		- Of sodium:	
	2839.11	-- Sodium metasilicates	RVC(40) or CTSH
	2839.19	-- Other	RVC(40) or CTSH
	2839.90	- Other	RVC(40) or CTSH
28.40		Borates; peroxoborates (perborates).	
		- Disodium tetraborate (refined borax):	
	2840.11	-- Anhydrous	RVC(40) or CTSH
	2840.19	-- Other	RVC(40) or CTSH
	2840.20	- Other borates	RVC(40) or CTSH
	2840.30	- Peroxoborates (perborates)	RVC(40) or CTSH
28.41		Salts of oxometallic or peroxometallic acids.	
	2841.30	- Sodium dichromate	RVC(40) or CTSH
	2841.50	- Other chromates and dichromates; peroxochromates	RVC(40) or CTSH
		- Manganites, manganates and permanganates:	
	2841.61	-- Potassium permanganate	RVC(40) or CTSH
	2841.69	-- Other	RVC(40) or CTSH
	2841.70	- Molybdates	RVC(40) or CTSH
	2841.80	- Tungstates (wolframates)	RVC(40) or CTSH
	2841.90	- Other	RVC(40) or CTSH
28.42		Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2842.10	- Double or complex silicates, including aluminosilicates whether or not chemically defined	RVC(40) or CTSH
	2842.90	- Other	RVC(40) or CTSH
28.43		Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.	
	2843.10	- Colloidal precious metals	RVC(40) or CTSH
		- Silver compounds:	
	2843.21	-- Silver nitrate	RVC(40) or CTSH
	2843.29	-- Other	RVC(40) or CTSH
	2843.30	- Gold compounds	RVC(40) or CTSH
	2843.90	- Other compounds; amalgams	RVC(40) or CTSH
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.	
	2844.10	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	RVC(40) or CTSH
	2844.20	- Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2844.30	- Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products	RVC(40) or CTSH
		- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues:	
	2844.41	-- Tritium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing tritium or its compounds	RVC(40) or CTSH
	2844.42	-- Actinium-225, actinium-227, californium-253, curium-240, curium-241, curium-242, curium-243, curium-244, einsteinium-253, einsteinium-254, gadolinium-148, polonium-208, polonium-209, polonium-210, radium-223, uranium-230 or uranium-232, and their compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or compounds	RVC(40) or CTSH
	2844.43	-- Other radioactive elements and isotopes and compounds; other alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds	RVC(40) or CTSH
	2844.44	-- Radioactive residues	RVC(40) or CTSH except 2844.41 through 2844.43

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2844.50	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	RVC(40) or CTSH
28.45		Isotopes other than those of 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.	
	2845.10	- Heavy water (deuterium oxide)	RVC(40) or CTH
	2845.20	- Boron enriched in boron-10 and its compounds	RVC(40) or CTH
	2845.30	- Lithium enriched in lithium-6 and its compounds	RVC(40) or CTH
	2845.40	- Helium-3	RVC(40) or CTH
	2845.90	- Other	RVC(40) or CTH
28.46		Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.	
	2846.10	- Cerium compounds	RVC(40) or CTSH
	2846.90	- Other	RVC(40) or CTSH
28.47	2847.00	Hydrogen peroxide, whether or not solidified with urea.	RVC(40) or CTH
28.49		Carbides, whether or not chemically defined.	
	2849.10	- Of calcium	RVC(40) or CTSH
	2849.20	- Of silicon	RVC(40) or CTSH
	2849.90	- Other	RVC(40) or CTSH
28.50	2850.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of 28.49.	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
28.52		Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.	
	2852.10	- Chemically defined	RVC(40) or CTH
	2852.90	- Other	RVC(40) or CTHS
28.53		Phosphides, whether or not chemically defined, excluding ferrophosphorus; other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.	
	2853.10	- Cyanogen chloride (chlorcyan)	RVC(40) or CTH
	2853.90	- Other	RVC(40) or CTH
CHAPTER 29		ORGANIC CHEMICALS Chapter Note: Any good of this Chapter that is the product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in a Party. The “chemical reaction” rule may be applied to any good classified in this Chapter if the product fails to satisfy the regional value content and change in tariff classification criteria provided for in the Product Specific Rule. Note: For the purposes of this Chapter a “chemical reaction” is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of the molecule.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		The following are not considered to be chemical reactions for the purposes of determining whether a product is an originating good: (a) dissolving in water or other solvents; (b) the elimination of solvents including solvent water; or (c) the addition or elimination of water of crystallization.	
29.01		Acyclic hydrocarbons.	
	2901.10	- Saturated	RVC(40) or CTSH
		- Unsaturated:	
	2901.21	-- Ethylene	RVC(40) or CTSH
	2901.22	-- Propene (propylene)	RVC(40) or CTSH
	2901.23	-- Butene (butylene) and isomers thereof	RVC(40) or CTSH
	2901.24	-- Buta-1,3-diene and isoprene	RVC(40) or CTSH
	2901.29	-- Other	RVC(40) or CTSH
29.02		Cyclic hydrocarbons.	
		- Cyclanes, cyclenes and cycloterpenes:	
	2902.11	-- Cyclohexane	RVC(40) or CTSH
	2902.19	-- Other	RVC(40) or CTSH
	2902.20	- Benzene	RVC(40) or CTSH
	2902.30	- Toluene	RVC(40) or CTSH
		- Xylenes:	
	2902.41	-- o-Xylene	RVC(40) or CTSH
	2902.42	-- m-Xylene	RVC(40) or CTSH
	2902.43	-- p-Xylene	RVC(40) or CTSH
	2902.44	-- Mixed xylene isomers	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2902.50	- Styrene	RVC(40) or CTSH
	2902.60	- Ethylbenzene	RVC(40) or CTSH
	2902.70	- Cumene	RVC(40) or CTSH
	2902.90	- Other	RVC(40) or CTSH
29.03		Halogenated derivatives of hydrocarbons.	
		- Saturated chlorinated derivatives of acyclic hydrocarbons:	
	2903.11	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	RVC(40) or CTSH
	2903.12	-- Dichloromethane (methylene chloride)	RVC(40) or CTSH
	2903.13	-- Chloroform (trichloromethane)	RVC(40) or CTSH
	2903.14	-- Carbon tetrachloride	RVC(40) or CTSH
	2903.15	-- Ethylene dichloride (ISO) (1,2-dichloroethane)	RVC(40) or CTSH
	2903.19	-- Other	RVC(40) or CTSH
		- Unsaturated chlorinated derivatives of acyclic hydrocarbons:	
	2903.21	-- Vinyl chloride (chloroethylene)	RVC(40) or CTSH
	2903.22	-- Trichloroethylene	RVC(40) or CTSH
	2903.23	-- Tetrachloroethylene (perchloroethylene)	RVC(40) or CTSH
	2903.29	-- Other	RVC(40) or CTSH
		- Saturated fluorinated derivatives of acyclic hydrocarbons:	
	2903.41	-- Trifluoromethane (HFC-23)	RVC(40) or CTSH
	2903.42	-- Difluoromethane (HFC-32)	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2903.43	-- Fluoromethane (HFC-41), 1,2-difluoroethane (HFC-152) and 1,1-difluoroethane (HFC-152a)	RVC(40) or CTSH
	2903.44	-- Pentafluoroethane (HFC-125), 1,1,1-trifluoroethane (HFC-143a) and 1,1,2-trifluoroethane (HFC-143)	RVC(40) or CTSH
	2903.45	-- 1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2-tetrafluoroethane (HFC-134)	RVC(40) or CTSH
	2903.46	-- 1,1,1,2,3,3,3-Heptafluoropropane (HFC-227ea), 1,1,1,2,2,3-hexafluoropropane (HFC-236cb), 1,1,1,2,3,3-hexafluoropropane (HFC-236ea) and 1,1,1,3,3,3-hexafluoropropane (HFC-236fa)	RVC(40) or CTSH
	2903.47	-- 1,1,1,3,3-Pentafluoropropane (HFC-245fa) and 1,1,2,2,3-pentafluoropropane (HFC-245ca)	RVC(40) or CTSH
	2903.48	-- 1,1,1,3,3-Pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-decafluoropentane (HFC-43-10mee)	RVC(40) or CTSH
	2903.49	-- Other	RVC(40) or CTSH
		- Unsaturated fluorinated derivatives of acyclic hydrocarbons:	
	2903.51	-- 2,3,3,3-Tetrafluoropropene (HFO-1234yf), 1,3,3,3-tetrafluoropropene (HFO-1234ze) and (Z)-1,1,1,4,4,4-hexafluoro-2-butene (HFO-1336mzz)	RVC(40) or CTSH
	2903.59	-- Other	RVC(40) or CTSH
		- Brominated or iodinated derivatives of acyclic hydrocarbons:	
	2903.61	-- Methyl bromide (bromomethane)	RVC(40) or CTSH
	2903.62	-- Ethylene dibromide (ISO) (1,2-dibromoethane)	RVC(40) or CTSH
	2903.69	-- Other	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:	
	2903.71	-- Chlorodifluoromethane(HCFC-22)	RVC(40) or CTSH
	2903.72	-- Dichlorotrifluoroethanes(HCFC-123)	RVC(40) or CTSH
	2903.73	-- Dichlorofluoroethanes(HCFC-141, 141b)	RVC(40) or CTSH
	2903.74	-- Chlorodifluoroethanes(HCFC-142, 142b)	RVC(40) or CTSH
	2903.75	-- Dichloropentafluoropropanes(HCFC-225, 225ca, 225cb)	RVC(40) or CTSH
	2903.76	-- Bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) and dibromotetrafluoroethanes (Halon-2402)	RVC(40) or CTSH
	2903.77	-- Other, perhalogenated only with fluorine and chlorine	RVC(40) or CTSH
	2903.78	-- Other perhalogenated derivatives	RVC(40) or CTSH
	2903.79	-- Other	RVC(40) or CTSH
		- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:	
	2903.81	-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	RVC(40) or CTSH
	2903.82	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	RVC(40) or CTSH
	2903.83	-- Mirex (ISO)	RVC(40) or CTSH
	2903.89	-- Other	RVC(40) or CTSH
		- Halogenated derivatives of aromatic hydrocarbons:	
	2903.91	-- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2903.92	-- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	RVC(40) or CTSH
	2903.93	-- Pentachlorobenzene (ISO)	RVC(40) or CTSH
	2903.94	-- Hexabromobiphenyls	RVC(40) or CTSH
	2903.99	-- Other	RVC(40) or CTSH
29.04		Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.	
	2904.10	- Derivatives containing only sulpho groups, their salts and ethyl esters	RVC(40) or CTSH
	2904.20	- Derivatives containing only nitro or only nitroso groups	RVC(40) or CTSH
		- Perfluorooctane sulphonic acid, its salts and perfluorooctane sulphonyl fluoride:	
	2904.31	-- Perfluorooctane sulphonic acid	RVC(40) or CTSH
	2904.32	-- Ammonium perfluorooctane sulphonate	RVC(40) or CTSH
	2904.33	-- Lithium perfluorooctane sulphonate	RVC(40) or CTSH
	2904.34	-- Potassium perfluorooctane sulphonate	RVC(40) or CTSH
	2904.35	-- Other salts of perfluorooctane sulphonic acid	RVC(40) or CTSH
	2904.36	-- Perfluorooctane sulphonyl fluoride	RVC(40) or CTSH
		- Other:	
	2904.91	-- Trichloronitromethane (chloropicrin)	RVC(40) or CTSH
	2904.99	-- Other	RVC(40) or CTSH
29.05		Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
		- Saturated monohydric alcohols:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2905.11	-- Methanol (methyl alcohol)	RVC(40) or CTSH
	2905.12	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	RVC(40) or CTSH
	2905.13	-- Butan-1-ol (n-butyl alcohol)	RVC(40) or CTSH
	2905.14	-- Other butanols	RVC(40) or CTSH
	2905.16	-- Octanol (octyl alcohol) and isomers thereof	RVC(40) or CTSH
	2905.17	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	RVC(40) or CTSH
	2905.19	-- Other	RVC(40) or CTSH
		- Unsaturated monohydric alcohols:	
	2905.22	-- Acyclic terpene alcohols	RVC(40) or CTSH
	2905.29	-- Other	RVC(40) or CTSH
		- Diols:	
	2905.31	-- Ethylene glycol (ethanediol)	RVC(40) or CTSH
	2905.32	-- Propylene glycol (propane-1,2-diol)	RVC(40) or CTSH
	2905.39	-- Other	RVC(40) or CTSH
		- Other polyhydric alcohols:	
	2905.41	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	RVC(40) or CTSH
	2905.42	-- Pentaerythritol	RVC(40) or CTSH
	2905.43	-- Mannitol	RVC(40) or CTSH
	2905.44	-- D-glucitol (sorbitol)	RVC(40) or CTSH
	2905.45	-- Glycerol	RVC(40) or CTSH
	2905.49	-- Other	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:	
	2905.51	-- Ethchlorvynol (INN)	RVC(40) or CTSH
	2905.59	-- Other	RVC(40) or CTSH
29.06		Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
		- Cyclanic, cyclenic or cycloterpenic:	
	2906.11	-- Menthol	RVC(40) or CTSH
	2906.12	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	RVC(40) or CTSH
	2906.13	-- Sterols and inositols	RVC(40) or CTSH
	2906.19	-- Other	RVC(40) or CTSH
		- Aromatic:	
	2906.21	-- Benzyl alcohol	RVC(40) or CTSH
	2906.29	-- Other	RVC(40) or CTSH
29.07		Phenols; phenol-alcohols.	
		- Monophenols:	
	2907.11	-- Phenol (hydroxybenzene) and its salts	RVC(40) or CTSH
	2907.12	-- Cresols and their salts	RVC(40) or CTSH
	2907.13	-- Octylphenol, nonylphenol and their isomers; salts thereof	RVC(40) or CTSH
	2907.15	-- Naphthols and their salts	RVC(40) or CTSH
	2907.19	-- Other	RVC(40) or CTSH
		- Polyphenols; phenol-alcohols:	
	2907.21	-- Resorcinol and its salts	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2907.22	-- Hydroquinone (quinol) and its salts	RVC(40) or CTSH
	2907.23	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	RVC(40) or CTSH
	2907.29	-- Other	RVC(40) or CTSH
29.08		Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.	
		- Derivatives containing only halogen substituents and their salts:	
	2908.11	-- Pentachlorophenol (ISO)	RVC(40) or CTH
	2908.19	-- Other	RVC(40) or CTH
		- Other:	
	2908.91	-- Dinoseb (ISO) and its salts	RVC(40) or CTH
	2908.92	-- 4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	RVC(40) or CTH
	2908.99	-- Other	RVC(40) or CTH
29.09		Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
		- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	2909.11	-- Diethyl ether	RVC(40) or CTSH
	2909.19	-- Other	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2909.20	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	RVC(40) or CTSH
	2909.30	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	RVC(40) or CTSH
		- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	2909.41	-- 2,2'-Oxydiethanol (diethylene glycol, digol)	RVC(40) or CTSH
	2909.43	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	RVC(40) or CTSH
	2909.44	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	RVC(40) or CTSH
	2909.49	-- Other	RVC(40) or CTSH
	2909.50	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	RVC(40) or CTSH
	2909.60	- Alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	RVC(40) or CTSH except from 2911.00
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)	RVC(40) or CTSH
	2910.20	- Methyloxirane (propylene oxide)	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2910.30	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	RVC(40) or CTSH
	2910.40	- Dieldrin (ISO, INN)	RVC(40) or CTSH
	2910.50	- Endrin (ISO)	RVC(40) or CTSH
	2910.90	- Other	RVC(40) or CTSH
29.11	2911.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	RVC(40) or CTH
29.12		Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.	
		- Acyclic aldehydes without other oxygen function:	
	2912.11	-- Methanal (formaldehyde)	RVC(40) or CTSH
	2912.12	-- Ethanal (acetaldehyde)	RVC(40) or CTSH
	2912.19	-- Other	RVC(40) or CTSH
		- Cyclic aldehydes without other oxygen function:	
	2912.21	-- Benzaldehyde	RVC(40) or CTSH
	2912.29	-- Other	RVC(40) or CTSH
		- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:	
	2912.41	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	RVC(40) or CTSH
	2912.42	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	RVC(40) or CTSH
	2912.49	-- Other	RVC(40) or CTSH
	2912.50	- Cyclic polymers of aldehydes	RVC(40) or CTSH
	2912.60	- Paraformaldehyde	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
29.13	2913.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of 29.12.	RVC(40) or CTH
29.14		Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
		- Acyclic ketones without other oxygen function:	
	2914.11	-- Acetone	RVC(40) or CTSH
	2914.12	-- Butanone (methyl ethyl ketone)	RVC(40) or CTSH
	2914.13	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	RVC(40) or CTSH
	2914.19	-- Other	RVC(40) or CTSH
		- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:	
	2914.22	-- Cyclohexanone and methylcyclohexanones	RVC(40) or CTSH
	2914.23	-- Ionones and methylionones	RVC(40) or CTSH
	2914.29	-- Other	RVC(40) or CTSH
		- Aromatic ketones without other oxygen function:	
	2914.31	-- Phenylacetone (phenylpropan-2-one)	RVC(40) or CTSH
	2914.39	-- Other	RVC(40) or CTSH
	2914.40	- Ketone-alcohols and ketone-aldehydes	RVC(40) or CTSH
	2914.50	- Ketone-phenols and ketones with other oxygen function	RVC(40) or CTSH
		- Quinones:	
	2914.61	-- Anthraquinone	RVC(40) or CTSH
	2914.62	-- Coenzyme Q10 (ubidecarenone (INN))	RVC(40) or CTSH
	2914.69	-- Other	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Halogenated, sulphonated, nitrated or nitrosated derivatives:	
	2914.71	-- Chlordecone (ISO)	RVC(40) or CTSH
	2914.79	-- Other	RVC(40) or CTSH
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	RVC(40) or CTSH
	2915.12	-- Salts of formic acid	RVC(40) or CTSH
	2915.13	-- Esters of formic acid	RVC(40) or CTSH
		- Acetic acid and its salts; acetic anhydride:	
	2915.21	-- Acetic acid	RVC(40) or CTSH
	2915.24	-- Acetic anhydride	RVC(40) or CTSH
	2915.29	-- Other	RVC(40) or CTSH
		- Esters of acetic acid:	
	2915.31	-- Ethyl acetate	RVC(40) or CTSH
	2915.32	-- Vinyl acetate	RVC(40) or CTSH
	2915.33	-- n-Butyl acetate	RVC(40) or CTSH
	2915.36	-- Dinoseb (ISO) acetate	RVC(40) or CTSH
	2915.39	-- Other	RVC(40) or CTSH
	2915.40	- Mono-, di- or trichloroacetic acids, their salts and esters	RVC(40) or CTSH
	2915.50	- Propionic acid, its salts and esters	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2915.60	- Butanoic acids, pentanoic acids, their salts and esters	RVC(40) or CTSH
	2915.70	- Palmitic acid, stearic acid, their salts and esters	RVC(40) or CTSH
	2915.90	- Other	RVC(40) or CTSH
29.16		Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
		- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
	2916.11	-- Acrylic acid and its salts	RVC(40) or CTSH
	2916.12	-- Esters of acrylic acid	RVC(40) or CTSH
	2916.13	-- Methacrylic acid and its salts	RVC(40) or CTSH
	2916.14	-- Esters of methacrylic acid	RVC(40) or CTSH
	2916.15	-- Oleic, linoleic or linolenic acids, their salts and esters	RVC(40) or CTSH
	2916.16	-- Binapacryl (ISO)	RVC(40) or CTSH
	2916.19	-- Other	RVC(40) or CTSH
	2916.20	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	RVC(40) or CTSH
		- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
	2916.31	-- Benzoic acid, its salts and esters	RVC(40) or CTSH
	2916.32	-- Benzoyl peroxide and benzoyl chloride	RVC(40) or CTSH
	2916.34	-- Phenylacetic acid and its salts	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2916.39	-- Other	RVC(40) or CTSH
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	RVC(40) or CTSH
	2917.12	-- Adipic acid, its salts and esters	RVC(40) or CTSH
	2917.13	-- Azelaic acid, sebacic acid, their salts and esters	RVC(40) or CTSH
	2917.14	-- Maleic anhydride	RVC(40) or CTSH
	2917.19	-- Other	RVC(40) or CTSH
	2917.20	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	RVC(40) or CTSH
		- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
	2917.32	-- Dioctyl orthophthalates	RVC(40) or CTSH
	2917.33	-- Dinonyl or didecyl orthophthalates	RVC(40) or CTSH
	2917.34	-- Other esters of orthophthalic acid	RVC(40) or CTSH
	2917.35	-- Phthalic anhydride	RVC(40) or CTSH
	2917.36	-- Terephthalic acid and its salts	RVC(40) or CTSH
	2917.37	-- Dimethyl terephthalate	RVC(40) or CTSH
	2917.39	-- Other	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
29.18		Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
		- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
	2918.11	-- Lactic acid, its salts and esters	RVC(40) or CTSH
	2918.12	-- Tartaric acid	RVC(40) or CTSH
	2918.13	-- Salts and esters of tartaric acid	RVC(40) or CTSH
	2918.14	-- Citric acid	RVC(40) or CTSH
	2918.15	-- Salts and esters of citric acid	RVC(40) or CTSH
	2918.16	-- Gluconic acid, its salts and esters	RVC(40) or CTSH
	2918.17	-- 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	RVC(40) or CTSH
	2918.18	-- Chlorobenzilate (ISO)	RVC(40) or CTSH
	2918.19	-- Other	RVC(40) or CTSH
		- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
	2918.21	-- Salicylic acid and its salts	RVC(40) or CTSH
	2918.22	-- O-Acetylsalicylic acid, its salts and esters	RVC(40) or CTSH
	2918.23	-- Other esters of salicylic acid and their salts	RVC(40) or CTSH
	2918.29	-- Other	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2918.30	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	RVC(40) or CTSH
		- Other:	
	2918.91	-- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	RVC(40) or CTSH
	2918.99	-- Other	RVC(40) or CTSH
29.19		Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	2919.10	- Tris(2,3-dibromopropyl) phosphate	RVC(40) or CTH
	2919.90	- Other	RVC(40) or CTH
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.	
		- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	2920.11	-- Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	RVC(40) or CTSH
	2920.19	-- Other	RVC(40) or CTSH
		- Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	2920.21	-- Dimethyl phosphite	RVC(40) or CTSH
	2920.22	-- Diethyl phosphite	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2920.23	-- Trimethyl phosphite	RVC(40) or CTSH
	2920.24	-- Triethyl phosphite	RVC(40) or CTSH
	2920.29	-- Other	RVC(40) or CTSH
	2920.30	- Endosulfan (ISO)	RVC(40) or CTSH
	2920.90	- Other	RVC(40) or CTSH
29.21		Amine-function compounds.	
		- Acyclic monoamines and their derivatives; salts thereof:	
	2921.11	-- Methylamine, di- or trimethylamine and their salts	RVC(40) or CTSH
	2921.12	-- 2-(N,N-Dimethylamino)ethylchloride hydrochloride	RVC(40) or CTSH
	2921.13	-- 2-(N,N-Diethylamino)ethylchloride hydrochloride	RVC(40) or CTSH
	2921.14	-- 2-(N,N-Diisopropylamino)ethylchloride hydrochloride	RVC(40) or CTSH
	2921.19	-- Other	RVC(40) or CTSH
		- Acyclic polyamines and their derivatives; salts thereof:	
	2921.21	-- Ethylenediamine and its salts	RVC(40) or CTSH
	2921.22	-- Hexamethylenediamine and its salts	RVC(40) or CTSH
	2921.29	-- Other	RVC(40) or CTSH
	2921.30	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	RVC(40) or CTSH
		- Aromatic monoamines and their derivatives; salts thereof:	
	2921.41	-- Aniline and its salts	RVC(40) or CTSH
	2921.42	-- Aniline derivatives and their salts	RVC(40) or CTSH
	2921.43	-- Toluidines and their derivatives; salts thereof	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2921.44	-- Diphenylamine and its derivatives; salts thereof	RVC(40) or CTSH
	2921.45	-- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	RVC(40) or CTSH
	2921.46	-- Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	RVC(40) or CTSH
	2921.49	-- Other	RVC(40) or CTSH
		- Aromatic polyamines and their derivatives; salts thereof:	
	2921.51	-- o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	RVC(40) or CTSH
	2921.59	-- Other	RVC(40) or CTSH
29.22		Oxygen-function amino-compounds.	
		- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:	
	2922.11	-- Monoethanolamine and its salts	RVC(40) or CTSH
	2922.12	-- Diethanolamine and its salts	RVC(40) or CTSH
	2922.14	-- Dextropropoxyphene (INN) and its salts	RVC(40) or CTSH
	2922.15	-- Triethanolamine	RVC(40) or CTSH
	2922.16	-- Diethanolammonium perfluorooctane sulphonate	RVC(40) or CTSH
	2922.17	-- Methyldiethanolamine and ethyldiethanolamine	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2922.18	-- 2-(N,N-Diisopropylamino)ethanol	RVC(40) or CTSH
	2922.19	-- Other	RVC(40) or CTSH
		- 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	RVC(40) or CTSH
	2922.29	-- Other	RVC(40) or CTSH
		- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:	
	2922.31	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	RVC(40) or CTSH
	2922.39	-- Other	RVC(40) or CTSH
		- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:	
	2922.41	-- Lysine and its esters; salts thereof	RVC(40) or CTSH
	2922.42	-- Glutamic acid and its salts	RVC(40) or CTSH
	2922.43	-- Anthranilic acid and its salts	RVC(40) or CTSH
	2922.44	-- Tilidine (INN) and its salts	RVC(40) or CTSH
	2922.49	-- Other	RVC(40) or CTSH
	2922.50	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
29.23		Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.	
	2923.10	- Choline and its salts	RVC(40) or CTSH
	2923.20	- Lecithins and other phosphoaminolipids	RVC(40) or CTSH
	2923.30	- Tetraethylammonium perfluorooctane sulphonate	RVC(40) or CTSH
	2923.40	- Didecyldimethylammonium perfluorooctane sulphonate	RVC(40) or CTSH
	2923.90	- Other	RVC(40) or CTSH
29.24		Carboxamide-function compounds; amide-function compounds of carbonic acid.	
		- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:	
	2924.11	-- Meprobamate (INN)	RVC(40) or CTSH
	2924.12	-- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	RVC(40) or CTSH
	2924.19	-- Other	RVC(40) or CTSH
		- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:	
	2924.21	-- Ureines and their derivatives; salts thereof	RVC(40) or CTSH
	2924.23	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	RVC(40) or CTSH
	2924.24	-- Ethinamate (INN)	RVC(40) or CTSH
	2924.25	-- Alachlor (ISO)	RVC(40) or CTSH
	2924.29	-- Other	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
29.25		Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.	
		- Imides and their derivatives; salts thereof:	
	2925.11	-- Saccharin and its salts	RVC(40) or CTSH
	2925.12	-- Glutethimide (INN)	RVC(40) or CTSH
	2925.19	-- Other	RVC(40) or CTSH
		- Imines and their derivatives; salts thereof:	
	2925.21	-- Chlordimeform (ISO)	RVC(40) or CTSH
	2925.29	-- Other	RVC(40) or CTSH
29.26		Nitrile-function compounds.	
	2926.10	- Acrylonitrile	RVC(40) or CTSH
	2926.20	- 1-Cyanoguanidine (dicyandiamide)	RVC(40) or CTSH
	2926.30	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	RVC(40) or CTSH
	2926.40	- alpha-Phenylacetoacetonitrile	RVC(40) or CTSH
	2926.90	- Other	RVC(40) or CTSH
29.27	2927.00	Diazo-, azo- or azoxy-compounds.	RVC(40) or CTH
29.28	2928.00	Organic derivatives of hydrazine or of hydroxylamine.	RVC(40) or CTH
29.29		Compounds with other nitrogen function.	
	2929.10	- Isocyanates	RVC(40) or CTSH
	2929.90	- Other	RVC(40) or CTSH
29.30		Organo-sulphur compounds.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2930.10	- 2-(N,N-Dimethylamino) ethanethiol	RVC(40) or CTSH
	2930.20	- Thiocarbamates and dithiocarbamates	RVC(40) or CTSH
	2930.30	- Thiuram mono-, di- or tetrasulphides	RVC(40) or CTSH
	2930.40	- Methionine	RVC(40) or CTSH
	2930.60	- 2-(N,N-Diethylamino)ethanethiol	RVC(40) or CTSH
	2930.70	- Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))	RVC(40) or CTSH
	2930.80	- Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)	RVC(40) or CTSH
	2930.90	- Other	RVC(40) or CTSH
29.31		Other organo-inorganic compounds.	
	2931.10	- Tetramethyl lead and tetraethyl lead	RVC(40) or CTH
	2931.20	- Tributyltin compounds	RVC(40) or CTH
		- Non-halogenated organo-phosphorous derivatives:	
	2931.41	-- Dimethyl methylphosphonate	RVC(40) or CTH
	2931.42	-- Dimethyl propylphosphonate	RVC(40) or CTH
	2931.43	-- Diethyl ethylphosphonate	RVC(40) or CTH
	2931.44	-- Methylphosphonic acid	RVC(40) or CTH
	2931.45	-- Salt of methylphosphonic acid and (aminoiminomethyl)urea (1 : 1)	RVC(40) or CTH
	2931.46	-- 2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	RVC(40) or CTH
	2931.47	-- (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl methylphosphonate	RVC(40) or CTH
	2931.48	-- 3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro[5.5] undecane 3,9-dioxide	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2931.49	-- Other	RVC(40) or CTH
		- Halogenated organo-phosphorous derivatives:	
	2931.51	-- Methylphosphonic dichloride	RVC(40) or CTH
	2931.52	-- Propylphosphonic dichloride	RVC(40) or CTH
	2931.53	-- O-(3-chloropropyl) O-[4-nitro-3-(trifluoromethyl)phenyl] methylphosphonothionate	RVC(40) or CTH
	2931.54	-- Trichlorfon (ISO)	RVC(40) or CTH
	2931.59	-- Other	RVC(40) or CTH
	2931.90	- Other	RVC(40) or CTH
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	RVC(40) or CTSH
	2932.12	-- 2-Furaldehyde (furfuraldehyde)	RVC(40) or CTSH
	2932.13	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	RVC(40) or CTSH
	2932.14	-- Sucralose	RVC(40) or CTSH
	2932.19	-- Other	RVC(40) or CTSH
	2932.20	- Lactones	RVC(40) or CTSH
		- Other:	
	2932.91	-- Isosafrole	RVC(40) or CTSH
	2932.92	-- 1-(1,3-Benzodioxol-5-yl)propan-2-one	RVC(40) or CTSH
	2932.93	-- Piperonal	RVC(40) or CTSH
	2932.94	-- Safrole	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2932.95	-- Tetrahydrocannabinols (all isomers)	RVC(40) or CTSH
	2932.96	-- Carbofuran (ISO)	RVC(40) or CTSH except 2932.99
	2932.99	-- Other	RVC(40) or CTSH except 2932.96
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	RVC(40) or CTSH
	2933.19	-- Other	RVC(40) or CTSH
		- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:	
	2933.21	-- Hydantoin and its derivatives	RVC(40) or CTSH
	2933.29	-- Other	RVC(40) or CTSH
		- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:	
	2933.31	-- Pyridine and its salts	RVC(40) or CTSH
	2933.32	-- Piperidine and its salts	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2933.33	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), carfentanil (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN), remifentanil (INN) and trimeperidine (INN); salts thereof	RVC(40) or CTSH
	2933.34	-- Other fentanyl and their derivatives	RVC(40) or CTSH
	2933.35	-- 3-Quinuclidinol	RVC(40) or CTSH
	2933.36	-- 4-Anilino-N-phenethylpiperidine (ANPP)	RVC(40) or CTSH
	2933.37	-- N-Phenethyl-4-piperidone (NPP)	RVC(40) or CTSH
	2933.39	-- Other	RVC(40) or CTSH
		- 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	RVC(40) or CTSH
	2933.49	-- Other	RVC(40) or CTSH
		- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:	
	2933.52	-- Malonylurea (barbituric acid) and its salts	RVC(40) or CTSH
	2933.53	-- Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbitol (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN),	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	
	2933.54	-- Other derivatives of malonylurea (barbituric acid); salts thereof	RVC(40) or CTSH
	2933.55	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	RVC(40) or CTSH
	2933.59	-- Other	RVC(40) or CTSH
		- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:	
	2933.61	-- Melamine	RVC(40) or CTSH
	2933.69	-- Other	RVC(40) or CTSH
		- Lactams:	
	2933.71	-- 6-Hexanelactam (epsilon-caprolactam)	RVC(40) or CTSH
	2933.72	-- Clobazam (INN) and methyprylon (INN)	RVC(40) or CTSH
	2933.79	-- Other lactams	RVC(40) or CTSH
		- Other:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2933.91	-- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	RVC(40) or CTSH
	2933.92	-- Azinphos-methyl (ISO)	RVC(40) or CTSH
	2933.99	-- Other	RVC(40) or CTSH
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	RVC(40) or CTSH
	2934.20	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	RVC(40) or CTSH
	2934.30	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	RVC(40) or CTSH
		- Other:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2934.91	-- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	RVC(40) or CTSH
	2934.92	-- Other fentanyl and their derivatives	RVC(40) or CTSH except 2934.99
	2934.99	-- Other	RVC(40) or CTSH except 2934.92
29.35		Sulphonamides.	
	2935.10	- N-Methylperfluorooctane sulphonamide	RVC(40) or CTH
	2935.20	- N-Ethylperfluorooctane sulphonamide	RVC(40) or CTH
	2935.30	- N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	RVC(40) or CTH
	2935.40	- N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide	RVC(40) or CTH
	2935.50	- Other perfluorooctane sulphonamides	RVC(40) or CTH
	2935.90	- Other	RVC(40) or CTH
29.36		Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.	
		- Vitamins and their derivatives, unmixed:	
	2936.21	-- Vitamins A and their derivatives	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2936.22	-- Vitamin B1 and its derivatives	RVC(40) or CTSH
	2936.23	-- Vitamin B2 and its derivatives	RVC(40) or CTSH
	2936.24	-- D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	RVC(40) or CTSH
	2936.25	-- Vitamin B6 and its derivatives	RVC(40) or CTSH
	2936.26	-- Vitamin B12 and its derivatives	RVC(40) or CTSH
	2936.27	-- Vitamin C and its derivatives	RVC(40) or CTSH
	2936.28	-- Vitamin E and its derivatives	RVC(40) or CTSH
	2936.29	-- Other vitamins and their derivatives	RVC(40) or CTSH
	2936.90	- Other, including natural concentrates	RVC(40) or CTSH
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.	
		- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:	
	2937.11	-- Somatotropin, its derivatives and structural analogues	RVC(40) or CTH
	2937.12	-- Insulin and its salts	RVC(40) or CTH
	2937.19	-- Other	RVC(40) or CTH
		- Steroidal hormones, their derivatives and structural analogues:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2937.21	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	RVC(40) or CTH
	2937.22	-- Halogenated derivatives of corticosteroidal hormones	RVC(40) or CTH
	2937.23	-- Oestrogens and progestogens	RVC(40) or CTH
	2937.29	-- Other	RVC(40) or CTH
	2937.50	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	RVC(40) or CTH
	2937.90	- Other	RVC(40) or CTH
29.38		Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	
	2938.10	- Rutoside (rutin) and its derivatives	RVC(40) or CTH
	2938.90	- Other	RVC(40) or CTH
29.39		Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	
		- Alkaloids of opium and their derivatives; salts thereof:	
	2939.11	-- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	RVC(40) or CTH
	2939.19	-- Other	RVC(40) or CTH
	2939.20	- Alkaloids of cinchona and their derivatives; salts thereof	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	2939.30	- Caffeine and its salts	RVC(40) or CTH
		- Alkaloids of ephedra and their derivatives; salts thereof:	
	2939.41	-- Ephedrine and its salts	RVC(40) or CTH
	2939.42	-- Pseudoephedrine (INN) and its salts	RVC(40) or CTH
	2939.43	-- Cathine (INN) and its salts	RVC(40) or CTH
	2939.44	-- Norephedrine and its salts	RVC(40) or CTH
	2939.45	-- Levometamfetamine, metamfetamine (INN), metamfetamine racemate and their salts	RVC(40) or CTH
	2939.49	-- Other	RVC(40) or CTH
		- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:	
	2939.51	-- Fenetylline (INN) and its salts	RVC(40) or CTH
	2939.59	-- Other	RVC(40) or CTH
		- Alkaloids of rye ergot and their derivatives; salts thereof:	
	2939.61	-- Ergometrine (INN) and its salts	RVC(40) or CTH
	2939.62	-- Ergotamine (INN) and its salts	RVC(40) or CTH
	2939.63	-- Lysergic acid and its salts	RVC(40) or CTH
	2939.69	-- Other	RVC(40) or CTH
		- Other, of vegetal origin:	
	2939.72	-- Cocaine, ecgonine; salts, esters and other derivatives thereof	RVC(40) or CTH
	2939.79	-- Other	RVC(40) or CTH
	2939.80	- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
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.	RVC(40) or CTH
29.41		Antibiotics.	
	2941.10	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	RVC(40) or CTH
	2941.20	- Streptomycins and their derivatives; salts thereof	RVC(40) or CTH
	2941.30	- Tetracyclines and their derivatives; salts thereof	RVC(40) or CTH
	2941.40	- Chloramphenicol and its derivatives; salts thereof	RVC(40) or CTH
	2941.50	- Erythromycin and its derivatives; salts thereof	RVC(40) or CTH
	2941.90	- Other	RVC(40) or CTH
29.42	2942.00	Other organic compounds.	RVC(40) or CTSH
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.	
	3001.20	- Extracts of glands or other organs or of their secretions	RVC(40) or CTSH
	3001.90	- Other	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
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; cell cultures, whether or not modified.	
		- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes:	
	3002.12	-- Antisera and other blood fractions	RVC(40) or CTSH
	3002.13	-- Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	RVC(40) or CTSH
	3002.14	-- Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	RVC(40) or CTSH
	3002.15	-- Immunological products, put up in measured doses or in forms or packings for retail sale	RVC(40) or CTSH
		- Vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:	
	3002.41	-- Vaccines for human medicine	RVC(40) or CTSH
	3002.42	-- Vaccines for veterinary medicine	RVC(40) or CTSH
	3002.49	-- Other	RVC(40) or CTSH
		- Cell cultures, whether or not modified:	
	3002.51	-- Cell therapy products	RVC(40) or CTSH
	3002.59	-- Other	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	3002.90	- Other	RVC(40) or CTSH
30.03		Medicaments (excluding goods of 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.	
	3003.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	RVC(40) or CTSH
	3003.20	- Other, containing antibiotics	RVC(40) or CTSH
		- Other, containing hormones or other products of heading 29.37:	
	3003.31	-- Containing insulin	RVC(40) or CTSH
	3003.39	-- Other	RVC(40) or CTSH
		- Other, containing alkaloids or derivatives thereof:	
	3003.41	-- Containing ephedrine or its salts	RVC(40) or CTSH
	3003.42	-- Containing pseudoephedrine (INN) or its salts	RVC(40) or CTSH
	3003.43	-- Containing norephedrine or its salts	RVC(40) or CTSH
	3003.49	-- Other	RVC(40) or CTSH
	3003.60	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	RVC(40) or CTSH
	3003.90	- Other	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
30.04		Medicaments (excluding goods of 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.	
	3004.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	RVC(40) or CTSH
	3004.20	- Other, containing antibiotics	RVC(40) or CTSH
		- Other, containing hormones or other products of heading 29.37:	
	3004.31	-- Containing insulin	RVC(40) or CTSH
	3004.32	-- Containing corticosteroid hormones, their derivatives or structural analogues	RVC(40) or CTSH
	3004.39	-- Other	RVC(40) or CTSH
		- Other, containing alkaloids or derivatives thereof:	
	3004.41	-- Containing ephedrine or its salts	RVC(40) or CTSH
	3004.42	-- Containing pseudoephedrine (INN) or its salts	RVC(40) or CTSH
	3004.43	-- Containing norephedrine or its salts	RVC(40) or CTSH
	3004.49	-- Other	RVC(40) or CTSH
	3004.50	- Other, containing vitamins or other products of heading 29.36	RVC(40) or CTSH
	3004.60	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	3004.90	- Other	RVC(40) or CTSH
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.	
	3005.10	- Adhesive dressings and other articles having an adhesive layer	RVC(40) or CTSH
	3005.90	- Other	RVC(40) or CTSH
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	RVC(40) or CTSH
	3006.30	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	RVC(40) or CTSH
	3006.40	- Dental cements and other dental fillings; bone reconstruction cements	RVC(40) or CTSH
	3006.50	- First-aid boxes and kits	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	3006.60	- Chemical contraceptive preparations based on hormones, on other products of 29.37 or on spermicides	RVC(40) or CTSH
	3006.70	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	RVC(40) or CTSH
		- Other:	
	3006.91	-- Appliances identifiable for ostomy use	RVC(40) or CTSH
	3006.92	-- Waste pharmaceuticals	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	3006.93	-- Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses	RVC(40) or CTSH
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.	RVC(40) or CTSH
31.02		Mineral or chemical fertilisers, nitrogenous.	
	3102.10	- Urea, whether or not in aqueous solution	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:	
	3102.21	-- Ammonium sulphate	RVC(40) or CTSH
	3102.29	-- Other	RVC(40) or CTSH
	3102.30	- Ammonium nitrate, whether or not in aqueous solution	RVC(40) or CTSH
	3102.40	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	RVC(40) or CTSH
	3102.50	- Sodium nitrate	RVC(40) or CTSH
	3102.60	- Double salts and mixtures of calcium nitrate and ammonium nitrate	RVC(40) or CTSH
	3102.80	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	RVC(40) or CTSH
	3102.90	- Other, including mixtures not specified in the foregoing subheadings	RVC(40) or CTSH
31.03		Mineral or chemical fertilisers, phosphatic.	
		- Superphosphates:	
	3103.11	-- Containing by weight 35 % or more of diphosphorus pentaoxide (P ₂ O ₅)	RVC(40) or CTSH
	3103.19	-- Other	RVC(40) or CTSH
	3103.90	- Other	RVC(40) or CTSH
31.04		Mineral or chemical fertilisers, potassic.	
	3104.20	- Potassium chloride	RVC(40) or CTSH
	3104.30	- Potassium sulphate	RVC(40) or CTSH
	3104.90	- Other	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
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.	
	3105.10	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	RVC(40) or CC
	3105.20	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	RVC(40) or CTSH
	3105.30	- Diammonium hydrogenorthophosphate (diammonium phosphate)	RVC(40) or CTSH
	3105.40	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	RVC(40) or CTSH
		- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:	
	3105.51	-- Containing nitrates and phosphates	RVC(40) or CTSH
	3105.59	-- Other	RVC(40) or CTSH
	3105.60	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	RVC(40) or CTSH
	3105.90	- Other	RVC(40) or CTSH
CHAPTER 32		TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		Chapter Note: Any good of this Chapter that is the product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in a Party. The “chemical reaction” rule may be applied to any good classified in this Chapter if the product fails to satisfy the regional value content and change in tariff classification criteria provided for in the Product Specific Rule. Note: For the purposes of this Chapter a “chemical reaction” is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of the molecule. The following are not considered to be chemical reactions for the purposes of determining whether a product is an originating good: (a) dissolving in water or other solvents; (b) the elimination of solvents including solvent water; or (c) the addition or elimination of water of crystallization.	
32.01		Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.	
	3201.10	- Quebracho extract	RVC(40) or CTSH
	3201.20	- Wattle extract	RVC(40) or CTSH
	3201.90	- Other	RVC(40) or CTSH
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	RVC(40) or CTSH
	3202.90	- Other	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
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.	RVC(40) or CTH
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.	
		- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:	
	3204.11	-- Disperse dyes and preparations based thereon	RVC(40) or CTSH
	3204.12	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	RVC(40) or CTSH
	3204.13	-- Basic dyes and preparations based thereon	RVC(40) or CTSH
	3204.14	-- Direct dyes and preparations based thereon	RVC(40) or CTSH
	3204.15	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon	RVC(40) or CTSH
	3204.16	-- Reactive dyes and preparations based thereon	RVC(40) or CTSH
	3204.17	-- Pigments and preparations based thereon	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	3204.18	-- Carotenoid colouring matters and preparations based thereon	RVC(40) or CTSH, except from 3204.11 through 3204.17 and 3204.19
	3204.19	-- Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	RVC(40) or CTSH, except from 3204.11 through 3204.18
	3204.20	- Synthetic organic products of a kind used as fluorescent brightening agents	RVC(40) or CTSH
	3204.90	- Other	RVC(40) or CTSH
32.05	3205.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	RVC(40) or CTH
32.06		Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of 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	RVC(40) or CTSH, except from 3206.19
	3206.19	-- Other	RVC(40) or CTSH, except from 3206.11
	3206.20	- Pigments and preparations based on chromium compounds	RVC(40) or CTSH
		- Other colouring matter and other preparations:	
	3206.41	-- Ultramarine and preparations based thereon	RVC(40) or CTSH
	3206.42	-- Lithopone and other pigments and preparations based on zinc sulphide	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	3206.49	-- Other	RVC(40) or CTSH
	3206.50	- Inorganic products of a kind used as luminophores	RVC(40) or CTSH
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 frit and other glass, in the form of powder, granules or flakes.	
	3207.10	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	RVC(40) or CTSH
	3207.20	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	RVC(40) or CTSH
	3207.30	- Liquid lustres and similar preparations	RVC(40) or CTSH
	3207.40	- Glass frit and other glass, in the form of powder, granules or flakes	RVC(40) or CTSH
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.	
	3208.10	- Based on polyesters	RVC(40) or CTSH
	3208.20	- Based on acrylic or vinyl polymers	RVC(40) or CTSH
	3208.90	- Other	RVC(40) or CTSH
32.09		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		chemically modified natural polymers, dispersed or dissolved in an aqueous medium.	
	3209.10	- Based on acrylic or vinyl polymers	RVC(40) or CTSH
	3209.90	- Other	RVC(40) or CTSH
32.10	3210.00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.	RVC(40) or CTH
32.11	3211.00	Prepared driers.	RVC(40) or CTSH
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.	
	3212.10	- Stamping foils	RVC(40) or CTSH
	3212.90	- Other	RVC(40) or CTSH
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.	
	3213.10	- Colours in sets	RVC(40) or CTH
	3213.90	- Other	RVC(40) or CTH
32.14		Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters'	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		fillings; non-refractory surfacing preparations for façades, indoor wall.s, floors, ceilings or the like	
	3214.10	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	RVC(40) or CTSH
	3214.90	- Other	RVC(40) or CTSH
32.15		Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.	
		- Printing ink:	
	3215.11	-- Black	RVC(40) or CTH
	3215.19	-- Other	RVC(40) or CTH
	3215.90	- Other	RVC(40) or CTH
CHAPTER 33		ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS	
33.01		Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.	
		- Essential oils of citrus fruit:	
	3301.12	-- Of orange	RVC(40) or CTSH
	3301.13	-- Of lemon	RVC(40) or CTSH
	3301.19	-- Other	RVC(40) or CTSH
		- Essential oils other than those of citrus fruit:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	3301.24	-- Of peppermint (<i>Mentha piperita</i>)	RVC(40) or CTSH
	3301.25	-- Of other mints	RVC(40) or CTSH
	3301.29	-- Other	RVC(40) or CTSH
	3301.30	- Resinoids	RVC(40) or CTSH
	3301.90	- Other	RVC(40) or CTSH
33.02		Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.	
	3302.10	- Of a kind used in the food or drink industries	RVC(40) or CTH
	3302.90	- Other	RVC(40) or CTH
33.03	3303.00	Perfumes and toilet waters.	RVC(40) or CTH, except from 3302.90
33.04		Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sun screen or sun tan preparations; manicure or pedicure preparations.	
	3304.10	- Lip make-up preparations	RVC(40) or CTH
	3304.20	- Eye make-up preparations	RVC(40) or CTH
	3304.30	- Manicure or pedicure preparations	RVC(40) or CTH
		- Other:	
	3304.91	-- Powders, whether or not compressed	RVC(40) or CTH
	3304.99	-- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
33.05		Preparations for use on the hair.	
	3305.10	- Shampoos	RVC(40) or CTH
	3305.20	- Preparations for permanent waving or straightening	RVC(40) or CTH
	3305.30	- Hair lacquers	RVC(40) or CTH
	3305.90	- Other	RVC(40) or CTH
33.06		Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.	
	3306.10	- Dentifrices	RVC(40) or CTH
	3306.20	- Yarn used to clean between the teeth (dental floss)	RVC(40) or CTH
	3306.90	- Other	RVC(40) or CTH
33.07		Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.	
	3307.10	- Pre-shave, shaving or after-shave preparations	RVC(40) or CTH
	3307.20	- Personal deodorants and antiperspirants	RVC(40) or CTH
	3307.30	- Perfumed bath salts and other bath preparations	RVC(40) or CTH
		- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	3307.41	-- "Agarbatti" and other odoriferous preparations which operate by burning	RVC(40) or CTH
	3307.49	-- Other	RVC(40) or CTH
	3307.90	- Other	RVC(40) or CTH
CHAPTER 34		SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES, "DENTAL WAXES" AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER	
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.	
		- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:	
	3401.11	-- For toilet use (including medicated products)	RVC(40) or CTH
	3401.19	-- Other	RVC(40) or CTH
	3401.20	- Soap in other forms	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	3401.30	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	RVC(40) or CTH
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.	
		- Anionic organic surface-active agents, whether or not put up for retail sale:	
	3402.31	-- Linear alkylbenzene sulphonic acids and their salts	RVC(40) or CTSH
	3402.39	-- Other	RVC(40) or CTSH
		- Other organic surface-active agents, whether or not put up for retail sale:	
	3402.41	-- Cationic	RVC(40) or CTSH
	3402.42	-- Non-ionic	RVC(40) or CTSH
	3402.49	-- Other	RVC(40) or CTSH
	3402.50	- Preparations put up for retail sale	RVC(40) or CTSH
	3402.90	- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
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 petroleum oils or of oils obtained from bituminous minerals.	
		- Containing petroleum oils or oils obtained from bituminous minerals:	
	3403.11	-- Preparations for the treatment of textile materials, leather, furskins or other materials	RVC(40) or CTSH
	3403.19	-- Other	RVC(40) or CTSH
		- Other:	
	3403.91	-- Preparations for the treatment of textile materials, leather, furskins or other materials	RVC(40) or CTSH
	3403.99	-- Other	RVC(40) or CTSH
34.04		Artificial waxes and prepared waxes.	
	3404.20	- Of poly(oxyethylene) (polyethylene glycol)	RVC(40) or CTSH
	3404.90	- Other	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
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 34.04.	
	3405.10	- Polishes, creams and similar preparations for footwear or leather	RVC(40) or CTSH
	3405.20	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	RVC(40) or CTSH
	3405.30	- Polishes and similar preparations for coachwork, other than metal polishes	RVC(40) or CTSH
	3405.40	- Scouring pastes and powders and other scouring preparations	RVC(40) or CTSH
	3405.90	- Other	RVC(40) or CTSH
34.06	3406.00	Candles, tapers and the like.	RVC(40) or CTH
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).	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
CHAPTER 35		ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES	
35.01		Casein, caseinates and other casein derivatives; casein glues.	
	3501.10	- Casein	RVC(40) or CTSH
	3501.90	- Other	RVC(40) or CTSH
35.02		Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.	
		- Egg albumin:	
	3502.11	-- Dried	RVC(40) or CTSH
	3502.19	-- Other	RVC(40) or CTSH
	3502.20	- Milk albumin, including concentrates of two or more whey proteins	RVC(40) or CTSH
	3502.90	- Other	RVC(40) or CTSH
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.	RVC(40) or CTH
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.	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
35.05		Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.	
	3505.10	- Dextrins and other modified starches	RVC(40) or CTSH
	3505.20	- Glues	RVC(40) or CTSH
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.	
	3506.10	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	RVC(40) or CTSH, except from 3501.90 or 35.03
		- Other:	
	3506.91	-- Adhesives based on polymers of 39.01 to 39.13 or on rubber	RVC(40) or CTSH
	3506.99	-- Other	RVC(40) or CTSH
35.07		Enzymes; prepared enzymes not elsewhere specified or included.	
	3507.10	- Rennet and concentrates thereof	RVC(40) or CTH
	3507.90	- Other	RVC(40) or CTH
CHAPTER 36		EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS	
36.01	3601.00	Propellant powders.	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
36.02	3602.00	Prepared explosives, other than propellant powders.	RVC(40) or CTH
36.03		Safety fuses; detonating cords; percussion or detonating caps; igniters; electric detonators.	
	3603.10	- Safety fuses	RVC(40) or CTH
	3603.20	- Detonating cords	RVC(40) or CTH
	3603.30	- Percussion caps	RVC(40) or CTH
	3603.40	- Detonating caps	RVC(40) or CTH
	3603.50	- Igniters	RVC(40) or CTH
	3603.60	- Electric detonators	RVC(40) or CTH
36.04		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.	
	3604.10	- Fireworks	RVC(40) or CTH
	3604.90	- Other	RVC(40) or CTH
36.05	3605.00	Matches, other than pyrotechnic articles of 36.04.	RVC(40) or CTH
36.06		Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.	
	3606.10	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	RVC(40) or CTH
	3606.90	- Other	RVC(40) or CTH
CHAPTER 37		PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS	
37.01		Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper,	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.	
	3701.10	- For X-ray	RVC(40) or CTH
	3701.20	- Instant print film	RVC(40) or CTH
	3701.30	- Other plates and film, with any side exceeding 255 mm	RVC(40) or CTH
		- Other	
	3701.91	-- For colour photography (polychrome)	RVC(40) or CTH
	3701.99	-- Other	RVC(40) or CTH
37.02		Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.	
	3702.10	- For X-ray	RVC(40) or CTH
		- Other film, without perforations, of a width not exceeding 105 mm:	
	3702.31	-- For colour photography (polychrome)	RVC(40) or CTH
	3702.32	-- Other, with silver halide emulsion	RVC(40) or CTH
	3702.39	-- Other	RVC(40) or CTH
		- Other film, without perforations, of a width exceeding 105 mm:	
	3702.41	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	RVC(40) or CTH
	3702.42	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	3702.43	-- Of a width exceeding 610 mm and of a length not exceeding 200 m	RVC(40) or CTH
	3702.44	-- Of a width exceeding 105 mm but not exceeding 610 mm	RVC(40) or CTH
		- Other film, for colour photography (polychrome):	
	3702.52	-- Of a width not exceeding 16 mm	RVC(40) or CTH
	3702.53	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	RVC(40) or CTH
	3702.54	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	RVC(40) or CTH
	3702.55	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	RVC(40) or CTH
	3702.56	-- Of a width exceeding 35 mm	RVC(40) or CTH
		- Other:	
	3702.96	-- Of a width not exceeding 35 mm and of a length not exceeding 30 m	RVC(40) or CTH
	3702.97	-- Of a width not exceeding 35 mm and of a length exceeding 30 m	RVC(40) or CTH
	3702.98	-- Of a width exceeding 35 mm	RVC(40) or CTH
37.03		Photographic paper, paperboard and textiles, sensitised, unexposed.	
	3703.10	- In rolls of a width exceeding 610 mm	RVC(40) or CTH
	3703.20	- Other, for colour photography (polychrome)	RVC(40) or CTH
	3703.90	- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
37.04	3704.00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	RVC(40) or CTH
37.05	3705.00	Photographic plates and film, exposed and developed, other than cinematographic film.	RVC(40) or CTH
37.06		Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.	
	3706.10	- Of a width of 35 mm or more	RVC(40) or CTH
	3706.90	- Other	RVC(40) or CTH
37.07		Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.	
	3707.10	- Sensitising emulsions	RVC(40) or CTSH
	3707.90	- Other	RVC(40) or CTSH
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.	
	3801.10	- Artificial graphite	RVC(40) or CTSH
	3801.20	- Colloidal or semi-colloidal graphite	RVC(40) or CTSH
	3801.30	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	3801.90	- Other	RVC(40) or CTSH
38.02		Activated carbon; activated natural mineral products; animal black, including spent animal black.	
	3802.10	- Activated carbon	RVC(40) or CTH
	3802.90	- Other	RVC(40) or CTH
38.03	3803.00	Tall oil, whether or not refined.	RVC(40) or CTH
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 38.03.	RVC(40) or CTH
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.	
	3805.10	- Gum, wood or sulphate turpentine oils	RVC(40) or CTH
	3805.90	- Other	RVC(40) or CTH
38.06		Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.	
	3806.10	- Rosin and resin acids	RVC(40) or CTSH
	3806.20	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	RVC(40) or CTSH
	3806.30	- Ester gums	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	3806.90	- Other	RVC(40) or CTSH
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.	RVC(40) or CTH
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).	
		- Goods specified in Subheading Note 1 to this Chapter:	
	3808.52	-- DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g	RVC(40) or CTSH provided that at least 50 per cent by weight of the active ingredient or ingredients is originating

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	3808.59	-- Other	1. For insecticides, herbicides, anti-sprouting products and plant-growth regulators not containing one or more of the following substances: alachlor (ISO); aldicarb (ISO); azinphos-methyl (ISO); endosulfan (ISO); parathionmethyl (ISO) (methyl-parathion); penta- and octabromodiphenyl ethers; perfluorooctane sulphonic acid and its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride: RVC(40) or CTH; 2. For all other goods: RVC(40) or CTSH provided that at least 50 per cent by weight of the active ingredient or ingredients is originating
		- Goods specified in Subheading Note 2 to this Chapter:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	3808.61	-- In packings of a net weight content not exceeding 300 g	RVC(40) or CTH
	3808.62	-- In packings of a net weight content exceeding 300 g but not exceeding 7.5 kg	RVC(40) or CTH
	3808.69	-- Other	RVC(40) or CTH
		- Other:	
	3808.91	-- Insecticides	RVC(40) or CTH
	3808.92	-- Fungicides	RVC(40) or CTHS provided that at least 50 per cent by weight of the active ingredient or ingredients is originating
	3808.93	-- Herbicides, anti-sprouting products and plant-growth regulators	RVC(40) or CTH
	3808.94	-- Disinfectants	RVC(40) or CTHS provided that at least 50 per cent by weight of the active ingredient or ingredients is originating
	3808.99	-- Other	RVC(40) or CTHS provided that at least 50 per cent by weight of the active ingredient or ingredients is originating

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
38.09		Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.	
	3809.10	- With a basis of amylaceous substances	RVC(40) or CTSH
		- Other:	
	3809.91	-- Of a kind used in the textile or like industries	RVC(40) or CTSH
	3809.92	-- Of a kind used in the paper or like industries	RVC(40) or CTSH
	3809.93	-- Of a kind used in the leather or like industries	RVC(40) or CTSH
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.	
	3810.10	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	RVC(40) or CTH
	3810.90	- Other	RVC(40) or CTH
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.	
		- Anti-knock preparations:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	3811.11	-- Based on lead compounds	RVC(40) or CTH
	3811.19	-- Other	RVC(40) or CTH
		- Additives for lubricating oils:	
	3811.21	-- Containing petroleum oils or oils obtained from bituminous minerals	RVC(40) or CTH
	3811.29	-- Other	RVC(40) or CTH
	3811.90	- Other	RVC(40) or CTH
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.	
	3812.10	- Prepared rubber accelerators	RVC(40) or CTH
	3812.20	- Compound plasticisers for rubber or plastics	RVC(40) or CTH
	-	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics:	
	3812.31	-- Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	RVC(40) or CTH
	3812.39	-- Other	RVC(40) or CTH
38.13	3813.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	RVC(40) or CTH
38.14	3814.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
38.15		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.	
		- Supported catalysts:	
	3815.11	-- With nickel or nickel compounds as the active substance	RVC(40) or CTH
	3815.12	-- With precious metal or precious metal compounds as the active substance	RVC(40) or CTH
	3815.19	-- Other	RVC(40) or CTH
	3815.90	- Other	RVC(40) or CTH
38.16	3816.00	Refractory cements, mortars, concretes and similar compositions, including dolomite ramming mix, other than products of heading 38.01.	RVC(40) or CTH
38.17	3817.00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.	RVC(40) or CTH
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.	RVC(40) or CTH
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.	RVC(40) or CTH
38.20	3820.00	Anti-freezing preparations and prepared de-icing fluids.	RVC(40) or CTH
38.21	3821.00	Prepared culture media for the development or maintenance of plant, human or animal cells.	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
38.22		Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06; certified reference materials.	
		- Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits:	
	3822.11	-- For malaria	RVC(40) or CTSH
	3822.12	-- For Zika and other diseases transmitted by mosquitoes of the genus Aedes	RVC(40) or CTSH
	3822.13	-- For blood-grouping	RVC(40) or CTSH
	3822.19	-- Other	RVC(40) or CTSH
	3822.90	- Other	RVC(40) or CTH
38.23		Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.	
		- Industrial monocarboxylic fatty acids; acid oils from refining:	
	3823.11	-- Stearic acid	RVC(40) or CTSH
	3823.12	-- Oleic acid	RVC(40) or CTSH
	3823.13	-- Tall oil fatty acids	RVC(40) or CTSH
	3823.19	-- Other	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	3823.70	- Industrial fatty alcohols	RVC(40) or CTSH
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.	
	3824.10	- Prepared binders for foundry moulds or cores	RVC(40) or CTSH
	3824.30	- Non-agglomerated metal carbides mixed together or with metallic binders	RVC(40) or CTSH
	3824.40	- Prepared additives for cements, mortars or concretes	RVC(40) or CTSH
	3824.50	- Non-refractory mortars and concretes	RVC(40) or CTSH
	3824.60	- Sorbitol other than that of subheading 2905.44	RVC(40) or CTSH
		- Goods specified in Subheading Note 3 to this Chapter:	
	3824.81	-- Containing oxirane (ethylene oxide)	RVC(40) or CTSH
	3824.82	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	RVC(40) or CTSH
	3824.83	-- Containing tris(2,3-dibromopropyl) phosphate	RVC(40) or CTSH
	3824.84	-- Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)	RVC(40) or CTSH
	3824.85	-- Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	3824.86	-- Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	RVC(40) or CTSH
	3824.87	-- Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	RVC(40) or CTSH
	3824.88	-- Containing tetra-, penta-, hexa- hepta- or octabromodiphenyl ethers	RVC(40) or CTSH
		- Other:	
	3824.89	-- Containing short-chain chlorinated paraffins	RVC(40) or CTSH
		- Other:	
	3824.91	-- Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	RVC(40) or CTSH
	3824.92	-- Polyglycol esters of methylphosphonic acid	RVC(40) or CTSH
	3824.99	-- Other	RVC(40) or CTSH
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.	
	3825.10	- Municipal waste	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	3825.20	- Sewage sludge	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	3825.30	- Clinical waste	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
		- Waste organic solvents:	
	3825.41	-- Halogenated	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	3825.49	-- Other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	3825.50	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Other wastes from chemical or allied industries:	
	3825.61	-- Mainly containing organic constituents	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	3825.69	-- Other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	3825.90	- Other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
38.26	3826.00	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.	RVC(40) or CTH
38.27		Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included.	
		- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs); containing hydrobromofluorocarbons (HBFCs);	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		containing carbon tetrachloride; containing 1,1,1-trichloroethane (methyl chloroform):	
	3827.11	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	RVC(40) or CTSH
	3827.12	-- Containing hydrobromofluorocarbons (HBFCs)	RVC(40) or CTSH
	3827.13	-- Containing carbon tetrachloride	RVC(40) or CTSH
	3827.14	-- Containing 1,1,1-trichloroethane (methyl chloroform)	RVC(40) or CTSH
	3827.20	- Containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402)	RVC(40) or CTSH
		- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs):	
	3827.31	-- Containing substances of subheadings 2903.41 to 2903.48	RVC(40) or CTSH
	3827.32	-- Other, containing substances of subheadings 2903.71 to 2903.75	RVC(40) or CTSH
	3827.39	-- Other	RVC(40) or CTSH
	3827.40	- Containing methyl bromide (bromomethane) or bromochloromethane	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Containing trifluoromethane (HFC-23) or perfluorocarbons (PFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs):	
	3827.51	-- Containing trifluoromethane (HFC-23)	RVC(40) or CTSH
	3827.59	-- Other	RVC(40) or CTSH
		- Containing other hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs):	
	3827.61	-- Containing 15 % or more by mass of 1,1,1-trifluoroethane (HFC-143a)	RVC(40) or CTSH
	3827.62	-- Other, not included in the subheading above, containing 55 % or more by mass of pentafluoroethane (HFC- 125) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	RVC(40) or CTSH
	3827.63	-- Other, not included in the subheadings above, containing 40 % or more by mass of pentafluoroethane (HFC-125)	RVC(40) or CTSH
	3827.64	-- Other, not included in the subheadings above, containing 30 % or more by mass of 1,1,1,2-tetrafluoroethane (HFC-134a) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	RVC(40) or CTSH
	3827.65	-- Other, not included in the subheadings above, containing 20 % or more by mass of difluoromethane	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		(HFC-32) and 20 % or more by mass of pentafluoroethane (HFC-125)	
	3827.68	-- Other, not included in the subheadings above, containing substances of subheadings 2903.41 to 2903.48	RVC(40) or CTSH
	3827.69	-- Other	RVC(40) or CTSH
	3827.90	- Other	RVC(40) or CTSH
SECTION VII PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF			
CHAPTER 39		PLASTICS AND ARTICLES THEREOF	
39.01		Polymers of ethylene, in primary forms.	
	3901.10	- Polyethylene having a specific gravity of less than 0.94	RVC(40) or CTH
	3901.20	- Polyethylene having a specific gravity of 0.94 or more	RVC(40) or CTH
	3901.30	- Ethylene-vinyl acetate copolymers	RVC(40) or CTH
	3901.40	- Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	RVC(40) or CTH
	3901.90	- Other	RVC(40) or CTH
39.02		Polymers of propylene or of other olefins, in primary forms.	
	3902.10	- Polypropylene	RVC(40) or CTH
	3902.20	- Polyisobutylene	RVC(40) or CTH
	3902.30	- Propylene copolymers	RVC(40) or CTH
	3902.90	- Other	RVC(40) or CTH
39.03		Polymers of styrene, in primary forms.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Polystyrene:	
	3903.11	-- Expansible	RVC(40) or CTH
	3903.19	-- Other	RVC(40) or CTH
	3903.20	- Styrene-acrylonitrile (SAN) copolymers	RVC(40) or CTH
	3903.30	- Acrylonitrile-butadiene-styrene (ABS) copolymers	RVC(40) or CTH
	3903.90	- Other	RVC(40) or CTH
39.04		Polymers of vinyl chloride or of other halogenated olefins, in primary forms.	
	3904.10	- Poly(vinyl chloride), not mixed with any other substances	RVC(40) or CTH
		- Other Poly(vinyl chloride):	
	3904.21	-- Non-plasticised	RVC(40) or CTH
	3904.22	-- Plasticised	RVC(40) or CTH
	3904.30	- Vinyl chloride-vinyl acetate copolymers	RVC(40) or CTH
	3904.40	- Other vinyl chloride copolymers	RVC(40) or CTH
	3904.50	- Vinylidene chloride polymers	RVC(40) or CTH
		- Fluoro-polymers:	
	3904.61	-- Polytetrafluoroethylene	RVC(40) or CTH
	3904.69	-- Other	RVC(40) or CTH
	3904.90	- Other	RVC(40) or CTH
39.05		Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.	
		- Poly(vinyl acetate):	
	3905.12	-- In aqueous dispersion	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	3905.19	-- Other	RVC(40) or CTH
		- Vinyl acetate copolymers:	
	3905.21	-- In aqueous dispersion	RVC(40) or CTH
	3905.29	-- Other	RVC(40) or CTH
	3905.30	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	RVC(40) or CTH
		- Other:	
	3905.91	-- Copolymers	RVC(40) or CTH
	3905.99	-- Other	RVC(40) or CTH
39.06		Acrylic polymers in primary forms.	
	3906.10	- Poly(methyl methacrylate)	RVC(40) or CTH
	3906.90	- Other	RVC(40) or CTH
39.07		Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.	
	3907.10	- Polyacetals	RVC(40) or CTH
		- Other polyethers:	
	3907.21	-- Bis(polyoxyethylene) methylphosphonate	RVC(40) or CTH
	3907.29	-- Other	RVC(40) or CTH
	3907.30	- Epoxide resins	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	3907.40	- Polycarbonates	RVC(40) or CTH
	3907.50	- Alkyd resins	RVC(40) or CTH
		- Poly(ethylene terephthalate):	
	3907.61	-- Having a viscosity number of 78 ml/g or higher	RVC(40) or CTH
	3907.69	-- Other	RVC(40) or CTH
	3907.70	- Poly(lactic acid)	RVC(40) or CTH
		- Other polyesters:	
	3907.91	-- Unsaturated	RVC(40) or CTH
	3907.99	-- Other	RVC(40) or CTH
39.08		Polyamides in primary forms.	
	3908.10	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	RVC(40) or CTH
	3908.90	- Other	RVC(40) or CTH
39.09		Amino-resins, phenolic resins and polyurethanes, in primary forms.	
	3909.10	- Urea resins; thiourea resins	RVC(40) or CTH
	3909.20	- Melamine resins	RVC(40) or CTH
		- Other amino-resins:	
	3909.31	-- Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)	RVC(40) or CTH
	3909.39	-- Other	RVC(40) or CTH
	3909.40	- Phenolic resins	RVC(40) or CTH
	3909.50	- Polyurethanes	RVC(40) or CTH
39.10	3910.00	Silicones in primary forms.	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
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.	
	3911.10	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	RVC(40) or CTH
	3911.20	- Poly(1,3-phenylene methylphosphonate)	RVC(40) or CTH
	3911.90	- Other	RVC(40) or CTH
39.12		Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.	
		- Cellulose acetates:	
	3912.11	-- Non-plasticised	RVC(40) or CTH
	3912.12	-- Plasticised	RVC(40) or CTH
	3912.20	- Cellulose nitrates (including collodions)	RVC(40) or CTH
		- Cellulose ethers:	
	3912.31	-- Carboxymethylcellulose and its salts	RVC(40) or CTH
	3912.39	-- Other	RVC(40) or CTH
	3912.90	- Other	RVC(40) or CTH
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.	
	3913.10	- Alginic acid, its salts and esters	RVC(40) or CTH
	3913.90	- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
39.14	3914.00	Ion-exchangers based on polymers of 39.01 to 39.13, in primary forms.	RVC(40) or CTH
39.15		Waste, parings and scrap, of plastics.	
	3915.10	- Of polymers of ethylene	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	3915.20	- Of polymers of styrene	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	3915.30	- Of polymers of vinyl chloride	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	3915.90	- Of other plastics	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
39.16		Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		shapes, whether or not surface-worked but not otherwise worked, of plastics.	
	3916.10	- Of polymers of ethylene	RVC(40) or CTH
	3916.20	- Of polymers of vinyl chloride	RVC(40) or CTH
	3916.90	- Of other plastics	RVC(40) or CTH
39.17		Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.	
	3917.10	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	RVC(40) or CTH
		- Tubes, pipes and hoses, rigid:	
	3917.21	-- Of polymers of ethylene	RVC(40) or CTH
	3917.22	-- Of polymers of propylene	RVC(40) or CTH
	3917.23	-- Of polymers of vinyl chloride	RVC(40) or CTH
	3917.29	-- Of other plastics	RVC(40) or CTH
		- Other tubes, pipes and hoses:	
	3917.31	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	RVC(40) or CTH
	3917.32	-- Other, not reinforced or otherwise combined with other materials, without fittings	RVC(40) or CTH
	3917.33	-- Other, not reinforced or otherwise combined with other materials, with fittings	RVC(40) or CTH
	3917.39	-- Other	RVC(40) or CTH
	3917.40	- Fittings	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
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.	
	3918.10	- Of polymers of vinyl chloride	RVC(40) or CTH
	3918.90	- Of other plastics	RVC(40) or CTH
39.19		Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.	
	3919.10	- In rolls of a width not exceeding 20 cm	RVC(40) or CTH
	3919.90	- Other	RVC(40) or CTH
39.20		Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	
	3920.10	- Of polymers of ethylene	RVC(40) or CTH
	3920.20	- Of polymers of propylene	RVC(40) or CTH
	3920.30	- Of polymers of styrene	RVC(40) or CTH
		- Of polymers of vinyl chloride:	
	3920.43	-- Containing by weight not less than 6% of plasticisers	RVC(40) or CTH
	3920.49	-- Other	RVC(40) or CTH
		- Of acrylic polymers:	
	3920.51	-- Of poly(methyl methacrylate)	RVC(40) or CTH
	3920.59	-- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:	
	3920.61	-- Of polycarbonates	RVC(40) or CTH
	3920.62	-- Of poly(ethylene terephthalate)	RVC(40) or CTH
	3920.63	-- Of unsaturated polyesters	RVC(40) or CTH
	3920.69	-- Of other polyesters	RVC(40) or CTH
		- Of cellulose or its chemical derivatives:	
	3920.71	-- Of regenerated cellulose	RVC(40) or CTH
	3920.73	-- Of cellulose acetate	RVC(40) or CTH
	3920.79	-- Of other cellulose derivatives	RVC(40) or CTH
		- Of other plastics:	
	3920.91	-- Of poly(vinyl butyral)	RVC(40) or CTH
	3920.92	-- Of polyamides	RVC(40) or CTH
	3920.93	-- Of amino-resins	RVC(40) or CTH
	3920.94	-- Of phenolic resins	RVC(40) or CTH
	3920.99	-- Of other plastics	RVC(40) or CTH
39.21		Other plates, sheets, film, foil and strip, of plastics.	
		- Cellular:	
	3921.11	-- Of polymers of styrene	RVC(40) or CTH
	3921.12	-- Of polymers of vinyl chloride	RVC(40) or CTH
	3921.13	-- Of polyurethanes	RVC(40) or CTH
	3921.14	-- Of regenerated cellulose	RVC(40) or CTH
	3921.19	-- Of other plastics	RVC(40) or CTH
	3921.90	- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
39.22		Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	
	3922.10	- Baths, shower-baths, sinks and wash-basins	RVC(40) or CTH
	3922.20	- Lavatory seats and covers	RVC(40) or CTH
	3922.90	- Other	RVC(40) or CTH
39.23		Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.	
	3923.10	- Boxes, cases, crates and similar articles	RVC(40) or CTH
		- Sacks and bags (including cones):	
	3923.21	-- Of polymers of ethylene	RVC(40) or CTH
	3923.29	-- Of other plastics	RVC(40) or CTH
	3923.30	- Carboys, bottles, flasks and similar articles	RVC(40) or CTH
	3923.40	- Spools, cops, bobbins and similar supports	RVC(40) or CTH
	3923.50	- Stoppers, lids, caps and other closures	RVC(40) or CTH
	3923.90	- Other	RVC(40) or CTH
39.24		Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.	
	3924.10	- Tableware and kitchenware	RVC(40) or CTH
	3924.90	- Other	RVC(40) or CTH
39.25		Builders' ware of plastics, not elsewhere specified or included.	
	3925.10	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 L	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	3925.20	- Doors, windows and their frames and thresholds for doors	RVC(40) or CTH
	3925.30	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	RVC(40) or CTH
	3925.90	- Other	RVC(40) or CTH
39.26		Other articles of plastics and articles of other materials of 39.01 to 39.14.	
	3926.10	- Office or school supplies	RVC(40) or CTH
	3926.20	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)	RVC(40) or CTH
	3926.30	- Fittings for furniture, coachwork or the like	RVC(40) or CTH
	3926.40	- Statuettes and other ornamental articles	RVC(40) or CTH
	3926.90	- Other	RVC(40) or CTH
CHAPTER 40		RUBBER AND ARTICLES THEREOF	
40.01		Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.	
	4001.10	- Natural rubber latex, whether or not prevulcanised	WO
		- Natural rubber in other forms:	
	4001.21	-- Smoked sheets	WO
	4001.22	-- Technically specified natural rubber (TSNR)	WO
	4001.29	-- Other	WO
	4001.30	- Balata, gutta-percha, guayule, chicle and similar natural gums	WO

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
40.02		Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.	
		- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):	
	4002.11	-- Latex	RVC(40) or CTH
	4002.19	-- Other	RVC(40) or CTH
	4002.20	- Butadiene rubber (BR)	RVC(40) or CTH
		- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):	
	4002.31	-- Isobutene-isoprene (butyl) rubber (IIR)	RVC(40) or CTH
	4002.39	-- Other	RVC(40) or CTH
		- Chloroprene (chlorobutadiene) rubber (CR):	
	4002.41	-- Latex	RVC(40) or CTH
	4002.49	-- Other	RVC(40) or CTH
		- Acrylonitrile-butadiene rubber (NBR):	
	4002.51	-- Latex	RVC(40) or CTH
	4002.59	-- Other	RVC(40) or CTH
	4002.60	- Isoprene rubber (IR)	RVC(40) or CTH
	4002.70	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	RVC(40) or CTH
	4002.80	- Mixtures of any product of 40.01 with any product of this heading	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Other:	
	4002.91	-- Latex	RVC(40) or CTH
	4002.99	-- Other	RVC(40) or CTH
40.03	4003.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	RVC(40) or CTH
40.04	4004.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
40.05		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.	
	4005.10	- Compounded with carbon black or silica	RVC(40) or CTH
	4005.20	- Solutions; dispersions other than those of 4005.10	RVC(40) or CTH
		- Other:	
	4005.91	-- Plates, sheets and strip	RVC(40) or CTH
	4005.99	-- Other	RVC(40) or CTH
40.06		Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.	
	4006.10	- "Camel-back" strips for retreading rubber tyres	RVC(40) or CTH
	4006.90	- Other	RVC(40) or CTH
40.07	4007.00	Vulcanised rubber thread and cord.	RVC(40) or CTH
40.08		Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Of cellular rubber:	
	4008.11	-- Plates, sheets and strip	RVC(40) or CTH
	4008.19	-- Other	RVC(40) or CTH
		- Of non-cellular rubber:	
	4008.21	-- Plates, sheets and strip	RVC(40) or CTH
	4008.29	-- Other	RVC(40) or CTH
40.09		Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).	
		- Not reinforced or otherwise combined with other materials:	
	4009.11	-- Without fittings	RVC(40) or CTH
	4009.12	-- With fittings	RVC(40) or CTH
		- Reinforced or otherwise combined only with metal:	
	4009.21	-- Without fittings	RVC(40) or CTH
	4009.22	-- With fittings	RVC(40) or CTH
		- Reinforced or otherwise combined only with textile materials:	
	4009.31	-- Without fittings	RVC(40) or CTH
	4009.32	-- With fittings	RVC(40) or CTH
		- Reinforced or otherwise combined with other materials:	
	4009.41	-- Without fittings	RVC(40) or CTH
	4009.42	-- With fittings	RVC(40) or CTH
40.10		Conveyor or transmission belts or belting, of vulcanised rubber.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Conveyor belts or belting:	
	4010.11	-- Reinforced only with metal	RVC(40) or CTH
	4010.12	-- Reinforced only with textile materials	RVC(40) or CTH
	4010.19	-- Other	RVC(40) or CTH
		- Transmission belts or belting:	
	4010.31	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	RVC(40) or CTH
	4010.32	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	RVC(40) or CTH
	4010.33	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	RVC(40) or CTH
	4010.34	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	RVC(40) or CTH
	4010.35	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	RVC(40) or CTH
	4010.36	-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	RVC(40) or CTH
	4010.39	-- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
40.11		New pneumatic tyres, of rubber.	
	4011.10	- Of a kind used on motor cars (including station wagons and racing cars)	RVC(40) or CTH
	4011.20	- Of a kind used on buses or lorries	RVC(40) or CTH
	4011.30	- Of a kind used on aircraft	RVC(40) or CTH
	4011.40	- Of a kind used on motorcycles	RVC(40) or CTH
	4011.50	- Of a kind used on bicycles	RVC(40) or CTH
	4011.70	- Of a kind used on agricultural or forestry vehicles and machines	RVC(40) or CTH
	4011.80	- Of a kind used on construction, mining or industrial handling vehicles and machines	RVC(40) or CTH
	4011.90	- Other	RVC(40) or CTH
40.12		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.	
		- Retreaded tyres:	
	4012.11	-- Of a kind used on motor cars (including station wagons and racing cars)	RVC(40) or CTH
	4012.12	-- Of a kind used on buses or lorries	RVC(40) or CTH
	4012.13	-- Of a kind used on aircraft	RVC(40) or CTH
	4012.19	-- Other	RVC(40) or CTH
	4012.20	- Used pneumatic tyres	RVC(40) or CTH
	4012.90	- Other	RVC(40) or CTH
40.13		Inner tubes, of rubber.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	4013.10	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	RVC(40) or CTH
	4013.20	- Of a kind used on bicycles	RVC(40) or CTH
	4013.90	- Other	RVC(40) or CTH
40.14		Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.	
	4014.10	- Sheath contraceptives	RVC(40) or CTH
	4014.90	- Other	RVC(40) or CTH
40.15		Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.	
		- Gloves, mittens and mitts:	
	4015.12	-- Of a kind used for medical, surgical, dental or veterinary purposes	RVC(40) or CTH
	4015.19	-- Other	RVC(40) or CTH
	4015.90	- Other	RVC(40) or CTH
40.16		Other articles of vulcanised rubber other than hard rubber.	
	4016.10	- Of cellular rubber	RVC(40) or CTH
		- Other:	
	4016.91	-- Floor coverings and mats	RVC(40) or CTH
	4016.92	-- Erasers	RVC(40) or CTH
	4016.93	-- Gaskets, washers and other seals	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	4016.94	-- Boat or dock fenders, whether or not inflatable	RVC(40) or CTH
	4016.95	-- Other inflatable articles	RVC(40) or CTH
	4016.99	-- Other	RVC(40) or CTH
40.17	4017.00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	RVC(40) or CTH
SECTION VIII RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)			
CHAPTER 41		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.	
	4101.20	- Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	RVC(40) or CTH
	4101.50	- Whole hides and skins, of a weight exceeding 16 kg	RVC(40) or CTH
	4101.90	- Other, including butts, bends and bellies	RVC(40) or CTH
41.02		Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared),	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		whether or not with wool on or split, other than those excluded by Note 1(c) to this Chapter.	
	4102.10	- With wool on	RVC(40) or CTH
		- Without wool on:	
	4102.21	-- Pickled	RVC(40) or CTH
	4102.29	-- Other	RVC(40) or CTH
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.	
	4103.20	- Of reptiles	RVC(40) or CTH
	4103.30	- Of swine	RVC(40) or CTH
	4103.90	- Other	RVC(40) or CTH
41.04		Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	
		- In the wet state (including wet-blue):	
	4104.11	-- Full grains, unsplit; grain splits	RVC(40) or CTH
	4104.19	-- Other	RVC(40) or CTH
		- In the dry state (crust):	
	4104.41	-- Full grains, unsplit; grain splits	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	4104.49	-- Other	RVC(40) or CTSH, except from 4104.41
41.05		Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.	
	4105.10	- In the wet state (including wet-blue)	RVC(40) or CTH
	4105.30	- In the dry state (crust)	RVC(40) or CTSH
41.06		Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.	
		- Of goats or kids:	
	4106.21	-- In the wet state (including wet-blue)	RVC(40) or CTH
	4106.22	-- In the dry state (crust)	RVC(40) or CTSH
		- Of swine:	
	4106.31	-- In the wet state (including wet-blue)	RVC(40) or CTH
	4106.32	-- In the dry state (crust)	RVC(40) or CTSH
	4106.40	- Of reptiles	RVC(40) or CTH or No change in tariff classification is required provided that there is a change from the wet state to the dry state
		- Other:	
	4106.91	-- In the wet state (including wet-blue)	RVC(40) or CTH
	4106.92	-- In the dry state (Crust)	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
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 41.14.	
		- Whole hides and skins:	
	4107.11	-- Full grains, unsplit	RVC(40) or CTH
	4107.12	-- Grain splits	RVC(40) or CTH
	4107.19	-- Other	RVC(40) or CTH
		- Other, including sides:	
	4107.91	-- Full grains, unsplit	RVC(40) or CTH
	4107.92	-- Grain splits	RVC(40) or CTH
	4107.99	-- Other	RVC(40) or CTH
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 41.14.	RVC(40) or CTH
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 41.14.	
	4113.10	- Of goats or kids	RVC(40) or CTH
	4113.20	- Of swine	RVC(40) or CTH
	4113.30	- Of reptiles	RVC(40) or CTH
	4113.90	- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
41.14		Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.	
	4114.10	- Chamois (including combination chamois) leather	RVC(40) or CTH
	4114.20	- Patent leather and patent laminated leather; metallised leather	RVC(40) or CTH
41.15		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.	
	4115.10	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	RVC(40) or CTH
	4115.20	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	RVC(40) or CTH
CHAPTER 42		ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)	
42.01	4201.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
42.02		Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.	
		- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:	
	4202.11	-- With outer surface of leather or of composition leather	RVC(40) or CC
	4202.12	-- With outer surface of plastics or of textile materials	RVC(40) or CC
	4202.19	-- Other	RVC(40) or CC
		- Handbags, whether or not with shoulder strap, including those without handle:	
	4202.21	-- With outer surface of leather or of composition leather	RVC(40) or CC
	4202.22	-- With outer surface of sheeting of plastics or of textile materials	RVC(40) or CC
	4202.29	-- Other	RVC(40) or CC
		- Articles of a kind normally carried in the pocket or in the handbag:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	4202.31	-- With outer surface of leather or of composition leather	RVC(40) or CC
	4202.32	-- With outer surface of sheeting of plastics or of textile materials	RVC(40) or CC
	4202.39	-- Other	RVC(40) or CC
		- Other:	
	4202.91	-- With outer surface of leather or of composition leather	RVC(40) or CC
	4202.92	-- With outer surface of sheeting of plastics or of textile materials	RVC(40) or CC
	4202.99	-- Other	RVC(40) or CC
42.03		Articles of apparel and clothing accessories, of leather or of composition leather.	
	4203.10	- Articles of apparel	RVC(40) provided that the good is cut or knit to shape and assembled in one or more of the Parties or CTH
		- Gloves, mittens and mitts:	
	4203.21	-- Specially designed for use in sports	RVC(40) provided that the good is cut or knit to shape and assembled in one or more of the Parties or CTH
	4203.29	-- Other	RVC(40) provided that the good is cut or knit to shape and assembled in

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
			one or more of the Parties or CTH
	4203.30	- Belts and bandoliers	RVC(40) provided that the good is cut or knit to shape and assembled in one or more of the Parties or CTH
	4203.40	- Other clothing accessories	RVC(40) provided that the good is cut or knit to shape and assembled in one or more of the Parties or CTH
42.05	4205.00	Other articles of leather or of composition leather.	RVC(40) or CTH
42.06	4206.00	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	RVC(40) or CTH
CHAPTER 43		FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF	
43.01		Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of 41.01, 41.02 or 41.03.	
	4301.10	- Of mink, whole, with or without head, tail or paws	RVC(40) or CTH
	4301.30	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	4301.60	- Of fox, whole, with or without head, tail or paws	RVC(40) or CTH
	4301.80	- Other furskins, whole, with or without head, tail or paws	RVC(40) or CTH
	4301.90	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	RVC(40) or CTH
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 43.03	
		- Whole skins, with or without head, tail or paws, not assembled:	
	4302.11	-- Of mink	RVC(40) or CTH
	4302.19	-- Other	RVC(40) or CTH
	4302.20	- Heads, tails, paws and other pieces or cuttings, not assembled	RVC(40) or CTH
	4302.30	- Whole skins and pieces or cuttings thereof, assembled	RVC(40) or CTH
43.03		Articles of apparel, clothing accessories and other articles of furskin.	
	4303.10	- Articles of apparel and clothing accessories	RVC(40) provided that the good is cut or knit to shape and assembled in one or more of the Parties or CTH
	4303.90	- Other	RVC(40) or CTH
43.04	4304.00	Artificial fur and articles thereof.	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
SECTION IX WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK			
CHAPTER 44		WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL	
44.01		Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.	
		- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms:	
	4401.11	-- Coniferous	RVC(40) or CTH
	4401.12	-- Non-coniferous	RVC(40) or CTH
		- Wood in chips or particles:	
	4401.21	-- Coniferous	RVC(40) or CTH
	4401.22	-- Non-coniferous	RVC(40) or CTH
		- Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms:	
	4401.31	-- Wood pellets	RVC(40) or CTH
	4401.32	-- Wood briquettes	RVC(40) or CTH
	4401.39	-- Other	RVC(40) or CTH
		- Sawdust and wood waste and scrap, not agglomerated:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	4401.41	-- Sawdust	RVC(40) or CTH
	4401.49	-- Other	RVC(40) or CTH
44.02		Wood charcoal (including shell or nut charcoal), whether or not agglomerated.	
	4402.10	- Of bamboo	RVC(40) or CTH
	4402.20	- Of shell or nut	RVC(40) or CTH
	4402.90	- Other	RVC(40) or CTH
44.03		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.	
		- Treated with paint, stains, creosote or other preservatives:	
	4403.11	-- Coniferous	RVC(40) or CTH
	4403.12	-- Non-coniferous	RVC(40) or CTH
		- Other, coniferous:	
	4403.21	-- Of pine (Pinus spp.), of which the smallest cross-sectional dimension is 15 cm or more	RVC(40) or CTH
	4403.22	-- Of pine (Pinus spp.), other	RVC(40) or CTH
	4403.23	-- Of fir (Abies spp.) and spruce (Picea spp.), of which the smallest cross-sectional dimension is 15 cm or more	RVC(40) or CTH
	4403.24	-- Of fir (Abies spp.) and spruce (Picea spp.), other	RVC(40) or CTH
	4403.25	-- Other, of which the smallest cross-sectional dimension is 15 cm or more	RVC(40) or CTH
	4403.26	-- Other	RVC(40) or CTH
		- Other, of tropical wood:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	4403.41	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	RVC(40) or CTH
	4403.42	-- Teak	RVC(40) or CTH
	4403.49	-- Other	RVC(40) or CTH
		- Other:	
	4403.91	-- Of oak (Quercus spp.)	RVC(40) or CTH
	4403.93	-- Of beech (Fagus spp.), of which the smallest cross-sectional dimension is 15 cm or more	RVC(40) or CTH
	4403.94	-- Of beech (Fagus spp.), other	RVC(40) or CTH
	4403.95	-- Of birch (Betula spp.), of which the smallest cross-sectional dimension is 15 cm or more	RVC(40) or CTH
	4403.96	-- Of birch (Betula spp.), other	RVC(40) or CTH
	4403.97	-- Of poplar and aspen (Populus spp.)	RVC(40) or CTH
	4403.98	-- Of eucalyptus (Eucalyptus spp.)	RVC(40) or CTH
	4403.99	-- Other	RVC(40) or CTH
44.04		Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.	
	4404.10	- Coniferous	RVC(40) or CTH
	4404.20	- Non-coniferous	RVC(40) or CTH
44.05	4405.00	Wood wool; wood flour.	RVC(40) or CTH
44.06		Railway or tramway sleepers (cross-ties) of wood.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Not impregnated:	
	4406.11	-- Coniferous	RVC(40) or CTH
	4406.12	-- Non-coniferous	RVC(40) or CTH
		- Other:	
	4406.91	-- Coniferous	RVC(40) or CTH
	4406.92	-- Non-coniferous	RVC(40) or CTH
44.07		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	
		- Coniferous:	
	4407.11	-- Of pine (Pinus spp.)	RVC(40) or CTH
	4407.12	-- Of fir (Abies spp.) and spruce (Picea spp.)	RVC(40) or CTH
	4407.13	-- Of S-P-F (spruce (Picea spp.), pine (Pinus spp.) and fir (Abies spp.))	RVC(40) or CTH
	4407.14	-- Of Hem-fir (Western hemlock (Tsuga heterophylla) and fir (Abies spp.))	RVC(40) or CTH
	4407.19	-- Other	RVC(40) or CTH
		- Of tropical wood:	
	4407.21	-- Mahogany (Swietenia spp.)	RVC(40) or CTH
	4407.22	-- Virola, Imbuia and Balsa	RVC(40) or CTH
	4407.23	-- Teak	RVC(40) or CTH
	4407.25	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	RVC(40) or CTH
	4407.26	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	4407.27	-- Sapelli	RVC(40) or CTH
	4407.28	-- Iroko	RVC(40) or CTH
	4407.29	-- Other	RVC(40) or CTH
		- Other:	
	4407.91	-- Of oak (Quercus spp.)	RVC(40) or CTH
	4407.92	-- Of beech (Fagus spp.)	RVC(40) or CTH
	4407.93	-- Of maple (Acer spp.)	RVC(40) or CTH
	4407.94	-- Of cherry (Prunus spp.)	RVC(40) or CTH
	4407.95	-- Of ash (Fraxinus spp.)	RVC(40) or CTH
	4407.96	-- Of birch (Betula spp.)	RVC(40) or CTH
	4407.97	-- Of poplar and aspen (Populus spp.)	RVC(40) or CTH
	4407.99	-- Other	RVC(40) or CTH
44.08		Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.	
	4408.10	- Coniferous	RVC(40) or CTH
		- Of tropical wood:	
	4408.31	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	RVC(40) or CTH
	4408.39	-- Other	RVC(40) or CTH
	4408.90	- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
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.	
	4409.10	- Coniferous	RVC(40) or CTH
		- Non-coniferous:	
	4409.21	-- Of bamboo	RVC(40) or CTH
	4409.22	-- Of tropical wood	RVC(40) or CTH
	4409.29	-- Other	RVC(40) or CTH
44.10		Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.	
		- Of wood:	
	4410.11	-- Particle board	RVC(40) or CTH
	4410.12	-- Oriented strand board (OSB)	RVC(40) or CTH
	4410.19	-- Other	RVC(40) or CTH
	4410.90	- Other	RVC(40) or CTH
44.11		Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	
		- Medium density fibreboard (MDF):	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	4411.12	-- Of a thickness not exceeding 5 mm	RVC(40) or CTH
	4411.13	-- Of a thickness exceeding 5 mm but not exceeding 9 mm	RVC(40) or CTH
	4411.14	-- Of a thickness exceeding 9 mm	RVC(40) or CTH
		- Other:	
	4411.92	-- Of a density exceeding 0.8 g/cm ³	RVC(40) or CTH
	4411.93	-- Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³	RVC(40) or CTH
	4411.94	-- Of a density not exceeding 0.5 g/cm ³	RVC(40) or CTH
44.12		Plywood, veneered panels and similar laminated wood.	
	4412.10	- Of bamboo	RVC(40) or CTH
		- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:	
	4412.31	-- With at least one outer ply of tropical wood	RVC(40) or CTH
	4412.33	-- Other, with at least one outer ply of non-coniferous wood of the species alder (<i>Alnus</i> spp.), ash (<i>Fraxinus</i> spp.), beech (<i>Fagus</i> spp.), birch (<i>Betula</i> spp.), cherry (<i>Prunus</i> spp.), chestnut (<i>Castanea</i> spp.), elm (<i>Ulmus</i> spp.), eucalyptus (<i>Eucalyptus</i> spp.), hickory (<i>Carya</i> spp.), horse chestnut (<i>Aesculus</i> spp.), lime (<i>Tilia</i> spp.), maple (<i>Acer</i> spp.), oak (<i>Quercus</i> spp.), plane tree (<i>Platanus</i> spp.), poplar and aspen (<i>Populus</i> spp.), robinia (<i>Robinia</i> spp.), tulipwood (<i>Liriodendron</i> spp.) or walnut (<i>Juglans</i> spp.)	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	4412.34	-- Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33	RVC(40) or CTH
	4412.39	-- Other, with both outer plies of coniferous wood	RVC(40) or CTH
		- Laminated veneered lumber (LVL):	
	4412.41	-- With at least one outer ply of tropical wood	RVC(40) or CTH
	4412.42	-- Other, with at least one outer ply of non-coniferous wood	RVC(40) or CTH
	4412.49	-- Other, with both outer plies of coniferous wood	RVC(40) or CTH
		- Blockboard, laminboard and battenboard:	
	4412.51	-- With at least one outer ply of tropical wood	RVC(40) or CTH
	4412.52	-- Other, with at least one outer ply of non-coniferous wood	RVC(40) or CTH
	4412.59	-- Other, with both outer plies of coniferous wood	RVC(40) or CTH
		- Other:	
	4412.91	-- With at least one outer ply of tropical wood	RVC(40) or CTH
	4412.92	-- Other, with at least one outer ply of non-coniferous wood	RVC(40) or CTH
	4412.99	-- Other, with both outer plies of coniferous wood	RVC(40) or CTH
44.13	4413.00	Densified wood, in blocks, plates, strips or profile shapes.	RVC(40) or CTH
44.14		Wooden frames for paintings, photographs, mirrors or similar objects.	
	4414.10	- Of tropical wood	RVC(40) or CTH
	4414.90	- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
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.	
	4415.10	- Cases, boxes, crates, drums and similar packings; cable-drums	RVC(40) or CTH
	4415.20	- Pallets, box pallets and other load boards; pallet collars	RVC(40) or CTH
44.16	4416.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	RVC(40) or CTH
44.17	4417.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	RVC(40) or CTH
44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	
		- Windows, French-windows and their frames:	
	4418.11	-- Of tropical wood	RVC(40) or CTH
	4418.19	-- Other	RVC(40) or CTH
		- Doors and their frames and thresholds:	
	4418.21	-- Of tropical wood	RVC(40) or CTH
	4418.29	-- Other	RVC(40) or CTH
	4418.30	- Posts and beams other than products of subheadings 4418.81 to 4418.89	RVC(40) or CTH
	4418.40	- Shuttering for concrete constructional work	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	4418.50	- Shingles and shakes	RVC(40) or CTH
		- Assembled flooring panels:	
	4418.73	-- Of bamboo or with at least the top layer (wear layer) of bamboo	RVC(40) or CTH
	4418.74	-- Other, for mosaic floors	RVC(40) or CTH
	4418.75	-- Other, multilayer	RVC(40) or CTH
	4418.79	-- Other	RVC(40) or CTH
		- Engineered structural timber products:	
	4418.81	-- Glue-laminated timber (glulam)	RVC(40) or CTH
	4418.82	-- Cross-laminated timber (CLT or X-lam)	RVC(40) or CTH
	4418.83	-- I beams	RVC(40) or CTH
	4418.89	-- Other	RVC(40) or CTH
		- Other:	
	4418.91	-- Of bamboo	RVC(40) or CTH
	4418.92	-- Cellular wood panels	RVC(40) or CTH
	4418.99	-- Other	RVC(40) or CTH
44.19		Tableware and kitchenware, of wood.	
		- Of bamboo:	
	4419.11	-- Bread boards, chopping boards and similar boards	RVC(40) or CTH
	4419.12	-- Chopsticks	RVC(40) or CTH
	4419.19	-- Other	RVC(40) or CTH
	4419.20	- Of tropical wood	RVC(40) or CTH
	4419.90	- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
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.	
		- Statuettes and other ornaments:	
	4420.11	-- Of tropical wood	RVC(40) or CTH
	4420.19	-- Other	RVC(40) or CTH
	4420.90	- Other	RVC(40) or CTH
44.21		Other articles of wood.	
	4421.10	- Clothes hangers	RVC(40) or CTH
	4421.20	- Coffins	RVC(40) or CTH
		- Other:	
	4421.91	-- Of bamboo	RVC(40) or CTH
	4421.99	-- Other	RVC(40) or CTH
CHAPTER 45		CORK AND ARTICLES OF CORK	
45.01		Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.	
	4501.10	- Natural cork, raw or simply prepared	RVC(40) or CTH
	4501.90	- Other	RVC(40) or CTH
45.02	4502.00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	RVC(40) or CTH
45.03		Articles of natural cork.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	4503.10	- Corks and stoppers	RVC(40) or CTH
	4503.90	- Other	RVC(40) or CTH
45.04		Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.	
	4504.10	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	RVC(40) or CTH
	4504.90	- Other	RVC(40) or CTH
CHAPTER 46		MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK	
46.01		Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).	
		- Mats, matting and screens of vegetable materials:	
	4601.21	-- Of bamboo	RVC(40) or CTH
	4601.22	-- Of rattan	RVC(40) or CTH
	4601.29	-- Other	RVC(40) or CTH
		- Other:	
	4601.92	-- Of bamboo	RVC(40) or CTH
	4601.93	-- Of rattan	RVC(40) or CTH
	4601.94	-- Of other vegetable materials	RVC(40) or CTH
	4601.99	-- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
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	RVC(40) or CTH
	4602.12	-- Of rattan	RVC(40) or CTH
	4602.19	-- Other	RVC(40) or CTH
	4602.90	- Other	RVC(40) or CTH
		SECTION X PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF	
CHAPTER 47		PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD	
47.01	4701.00	Mechanical wood pulp.	RVC(40) or CTH
47.02	4702.00	Chemical wood pulp, dissolving grades.	RVC(40) or CTH
47.03		Chemical wood pulp, soda or sulphate, other than dissolving grades.	
		- Unbleached:	
	4703.11	-- Coniferous	RVC(40) or CTH
	4703.19	-- Non-coniferous	RVC(40) or CTH
		- Semi-bleached or bleached:	
	4703.21	-- Coniferous	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	4703.29	-- Non-coniferous	RVC(40) or CTS
47.04		Chemical wood pulp, sulphite, other than dissolving grades.	
		- Unbleached:	
	4704.11	-- Coniferous	RVC(40) or CTH
	4704.19	-- Non-coniferous	RVC(40) or CTH
		- Semi-bleached or bleached:	
	4704.21	-- Coniferous	RVC(40) or CTS
	4704.29	-- Non-coniferous	RVC(40) or CTS
47.05	4705.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	RVC(40) or CTH
47.06		Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.	
	4706.10	- Cotton linters pulp	RVC(40) or CTH
	4706.20	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	RVC(40) or CTH
	4706.30	- Other, of bamboo	RVC(40) or CTH
		- Other:	
	4706.91	-- Mechanical	RVC(40) or CTH
	4706.92	-- Chemical	RVC(40) or CTH
	4706.93	-- Obtained by a combination of mechanical and chemical processes	RVC(40) or CTH
47.07		Recovered (waste and scrap) paper or paperboard.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	4707.10	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	RVC(40) or CTH
	4707.20	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	RVC(40) or CTH
	4707.30	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	RVC(40) or CTH
	4707.90	- Other, including unsorted waste and scrap	RVC(40) or CTH
CHAPTER 48		PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD	
48.01	4801.00	Newsprint, in rolls or sheets.	RVC(40) or CTH
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 48.01 or 48.03; hand-made paper and paperboard.	
	4802.10	- Hand-made paper and paperboard	RVC(40) or CTH
	4802.20	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	RVC(40) or CTH
	4802.40	- Wallpaper base	RVC(40) or CTH
		- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	4802.54	-- Weighing less than 40 g/m2	RVC(40) or CTH
	4802.55	-- Weighing 40 g/m2 or more but not more than 150 g/m2, in rolls	RVC(40) or CTH
	4802.56	-- Weighing 40 g/m2 or more but not more than 150 g/m2, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm, in the unfolded state	RVC(40) or CTH
	4802.57	-- Other, weighing 40 g/m2 or more but not more than 150 g/m2	RVC(40) or CTH
	4802.58	-- Weighing more than 150 g/m2	RVC(40) or CTH
		- Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:	
	4802.61	-- In rolls	RVC(40) or CTH
	4802.62	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm, in the unfolded state	RVC(40) or CTH
	4802.69	-- Other	RVC(40) or CTH
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.	RVC(40) or CTH
48.04		Uncoated kraft paper and paperboard, in rolls or sheets, other than that of 48.02 or 48.03.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Kraftliner:	
	4804.11	-- Unbleached	RVC(40) or CTH
	4804.19	-- Other	RVC(40) or CTH
		- Sack kraft paper:	
	4804.21	-- Unbleached	RVC(40) or CTH
	4804.29	-- Other	RVC(40) or CTH
		- Other kraft paper and paperboard weighing 150 g/m2 or less:	
	4804.31	-- Unbleached	RVC(40) or CTH
	4804.39	-- Other	RVC(40) or CTH
		- Other kraft paper and paperboard weighing more than 150 g/m2 but less than 225 g/m2:	
	4804.41	-- Unbleached	RVC(40) or CTH
	4804.42	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	RVC(40) or CTH
	4804.49	-- Other	RVC(40) or CTH
		- Other kraft paper and paperboard weighing 225 g/m2 or more:	
	4804.51	-- Unbleached	RVC(40) or CTH
	4804.52	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	RVC(40) or CTH
	4804.59	-- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
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.	
		- Fluting paper:	
	4805.11	-- Semi-chemical fluting paper	RVC(40) or CTH
	4805.12	-- Straw fluting paper	RVC(40) or CTH
	4805.19	-- Other	RVC(40) or CTH
		- Testliner (recycled liner board):	
	4805.24	-- Weighing 150 g/m2 or less	RVC(40) or CTH
	4805.25	-- Weighing more than 150 g/m2	RVC(40) or CTH
	4805.30	- Sulphite wrapping paper	RVC(40) or CTH
	4805.40	- Filter paper and paperboard	RVC(40) or CTH
	4805.50	- Felt paper and paperboard	RVC(40) or CTH
		- Other:	
	4805.91	-- Weighing 150 g/m2 or less	RVC(40) or CTH
	4805.92	-- Weighing more than 150 g/m2 but less than 225 g/m2	RVC(40) or CTH
	4805.93	-- Weighing 225 g/m2 or more	RVC(40) or CTH
48.06		Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.	
	4806.10	- Vegetable parchment	RVC(40) or CTH
	4806.20	- Greaseproof papers	RVC(40) or CTH
	4806.30	- Tracing papers	RVC(40) or CTH
	4806.40	- Glassine and other glazed transparent or translucent papers	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
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.	RVC(40) or CTH
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 48.03.	
	4808.10	- Corrugated paper and paperboard, whether or not perforated	RVC(40) or CTH
	4808.40	- Kraft paper, creped or crinkled, whether or not embossed or perforated	RVC(40) or CTH, except from 48.04
	4808.90	- Other	RVC(40) or CTH
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.	
	4809.20	- Self-copy paper	RVC(40) or CTH
	4809.90	- Other	RVC(40) or CTH
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.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:	
	4810.13	-- In rolls	RVC(40) or CTH
	4810.14	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm, in the unfolded state	RVC(40) or CTH
	4810.19	-- Other	RVC(40) or CTH
		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:	
	4810.22	-- Light-weight coated paper	RVC(40) or CTH
	4810.29	-- Other	RVC(40) or CTH
		- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:	
	4810.31	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less	RVC(40) or CTH
	4810.32	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ²	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	4810.39	-- Other	RVC(40) or CTH
		- Other paper and paperboard:	
	4810.92	-- Multi-ply	RVC(40) or CTH
	4810.99	-- Other	RVC(40) or CTH
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 48.03, 48.09 or 48.10.	
	4811.10	- Tarred, bituminised or asphalted paper and paperboard	RVC(40) or CTH
		- Gummed or adhesive paper and paperboard:	
	4811.41	-- Self-adhesive	RVC(40) or CTH
	4811.49	-- Other	RVC(40) or CTH
		- Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives):	
	4811.51	-- Bleached, weighing more than 150 g/m2	RVC(40) or CTH
	4811.59	-- Other	RVC(40) or CTH
	4811.60	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	RVC(40) or CTH
	4811.90	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres	RVC(40) or CTH
48.12	4812.00	Filter blocks, slabs and plates, of paper pulp.	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
48.13		Cigarette paper, whether or not cut to size or in the form of booklets or tubes.	
	4813.10	- In the form of booklets or tubes	RVC(40) or CTH
	4813.20	- In rolls of a width not exceeding 5 cm	RVC(40) or CTH
	4813.90	- Other	RVC(40) or CTH
48.14		Wallpaper and similar wall coverings; window transparencies of paper.	
	4814.20	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	RVC(40) or CTH
	4814.90	- Other	RVC(40) or CTH
48.16		Carbon paper, self-copy paper and other copying or transfer papers (other than those of 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.	
	4816.20	- Self-copy paper	RVC(40) or CTH, except from 48.09
	4816.90	- Other	RVC(40) or CTH, except from 48.09
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.	
	4817.10	- Envelopes	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	4817.20	- Letter cards, plain postcards and correspondence cards	RVC(40) or CTH
	4817.30	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	RVC(40) or CTH
48.18		Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.	
	4818.10	- Toilet paper	RVC(40) or CTH
	4818.20	- Handkerchiefs, cleansing or facial tissues and towels	RVC(40) or CTH
	4818.30	- Tablecloths and serviettes	RVC(40) or CTH
	4818.50	- Articles of apparel and clothing accessories	RVC(40) or CTH
	4818.90	- Other	RVC(40) or CTH
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.	
	4819.10	- Cartons, boxes and cases, of corrugated paper or paperboard	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	4819.20	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	RVC(40) or CTH
	4819.30	- Sacks and bags, having a base of a width of 40 cm or more	RVC(40) or CTH
	4819.40	- Other sacks and bags, including cones	RVC(40) or CTH
	4819.50	- Other packing containers, including record sleeves	RVC(40) or CTH
	4819.60	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	RVC(40) or CTH
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.	
	4820.10	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	RVC(40) or CTH
	4820.20	- Exercise books	RVC(40) or CTH
	4820.30	- Binders (other than book covers), folders and file covers	RVC(40) or CTH
	4820.40	- Manifold business forms and interleaved carbon sets	RVC(40) or CTH
	4820.50	- Albums for samples or for collections	RVC(40) or CTH
	4820.90	- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
48.21		Paper or paperboard labels of all kinds, whether or not printed.	
	4821.10	- Printed	RVC(40) or CTH
	4821.90	- Other	RVC(40) or CTH
48.22		Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).	
	4822.10	- Of a kind used for winding textile yarn	RVC(40) or CTH
	4822.90	- Other	RVC(40) or CTH
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.	
	4823.20	- Filter paper and paperboard	RVC(40) or CTH, except from 4805.40
	4823.40	- Rolls, sheets and dials, printed for self-recording apparatus	RVC(40) or CTH
		- Trays, dishes, plates, cups and the like, of paper or paperboard:	
	4823.61	-- Of bamboo	RVC(40) or CTH
	4823.69	-- Other	RVC(40) or CTH
	4823.70	- Moulded or pressed articles of paper pulp	RVC(40) or CTH
	4823.90	- Other	RVC(40) or CTH
CHAPTER 49		PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
49.01		Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.	
	4901.10	- In single sheets, whether or not folded	RVC(40) or CTH
		- Other:	
	4901.91	-- Dictionaries and encyclopaedias, and serial instalments thereof	RVC(40) or CTH
	4901.99	-- Other	RVC(40) or CTH
49.02		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.	
	4902.10	- Appearing at least four times a week	RVC(40) or CTH
	4902.90	- Other	RVC(40) or CTH
49.03	4903.00	Children's picture, drawing or colouring books.	RVC(40) or CTH
49.04	4904.00	Music, printed or in manuscript, whether or not bound or illustrated.	RVC(40) or CTH
49.05		Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.	
	4905.20	- In book form	RVC(40) or CTH
	4905.90	- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
49.06	4906.00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	RVC(40) or CTH
49.07	4907.00	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.	RVC(40) or CTH
49.08		Transfers (decalcomanias).	
	4908.10	- Transfers (decalcomanias), vitrifiable	RVC(40) or CTH
	4908.90	- Other	RVC(40) or CTH
49.09	4909.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	RVC(40) or CTH
49.10	4910.00	Calendars of any kind, printed, including calendar blocks.	RVC(40) or CTH
49.11		Other printed matter, including printed pictures and photographs.	
	4911.10	- Trade advertising material, commercial catalogues and the like	RVC(40) or CTH
		- Other:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	4911.91	-- Pictures, designs and photographs	RVC(40) or CTH
	4911.99	-- Other	RVC(40) or CTH
SECTION XI TEXTILES AND TEXTILE ARTICLES			
CHAPTER 50		SILK Chapter Note: For the purposes of this Chapter, if a claim for origin is based on dyeing, printing and at least two subsequent finishing processes, washing or drying shall not be considered to be finishing processes. An indicative list of finishing processes is provided in this Annex's Appendix.	
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
50.04	5004.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	RVC(40) or CTH, except from 50.02
50.05	5005.00	Yarn spun from silk waste, not put up for retail sale.	RVC(40) or CTH
50.06	5006.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	RVC(40) or CTH, except from 50.04 or 50.05
50.07		Woven fabrics of silk or of silk waste.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5007.10	- Fabrics of noil silk	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5007.20	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5007.90	- Other fabrics	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
CHAPTER 51		WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC	
51.01		Wool, not carded or combed.	
		- Greasy, including fleece-washed wool:	
	5101.11	-- Shorn wool	RVC(40) or CC
	5101.19	-- Other	RVC(40) or CC
		- Degreased, not carbonised:	
	5101.21	-- Shorn wool	RVC(40) or CC
	5101.29	-- Other	RVC(40) or CC
	5101.30	- Carbonised	RVC(40) or CC
51.02		Fine or coarse animal hair, not carded or combed.	
		- Fine animal hair:	
	5102.11	-- Of Kashmir (cashmere) goats	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5102.19	-- Other	RVC(40) or CC
	5102.20	- Coarse animal hair	RVC(40) or CC
51.03		Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.	
	5103.10	- Noils of wool or of fine animal hair	RVC(40) or CC
	5103.20	- Other waste of wool or of fine animal hair	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	5103.30	- Waste of coarse animal hair	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
51.04	5104.00	Garnetted stock of wool or of fine or coarse animal hair.	RVC(40) or CTH
51.05		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	
	5105.10	- Carded wool	RVC(40) or CC
		- Wool tops and other combed wool:	
	5105.21	-- Combed wool in fragments	RVC(40) or CC
	5105.29	-- Other	RVC(40) or CC
		- Fine animal hair, carded or combed:	
	5105.31	-- Of Kashmir (cashmere) goats	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5105.39	-- Other	RVC(40) or CC
	5105.40	- Coarse animal hair, carded or combed	RVC(40) or CC
51.06		Yarn of carded wool, not put up for retail sale.	
	5106.10	- Containing 85% or more by weight of wool	CTH
	5106.20	- Containing less than 85% by weight of wool	CTH
51.07		Yarn of combed wool, not put up for retail sale.	
	5107.10	- Containing 85% or more by weight of wool	CTH
	5107.20	- Containing less than 85% by weight of wool	CTH
51.08		Yarn of fine animal hair (carded or combed), not put up for retail sale.	
	5108.10	- Carded	CTH
	5108.20	- Combed	CTH
51.09		Yarn of wool or of fine animal hair, put up for retail sale.	
	5109.10	- Containing 85% or more by weight of wool or of fine animal hair	CTH, except from 51.06 through 51.08
	5109.90	- Other	CTH, except from 51.06 through 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.	
		- Containing 85% or more by weight of wool or of fine animal hair:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5111.11	-- Of a weight not exceeding 300 g/m2	CTH
	5111.19	-- Other	CTH
	5111.20	- Other, mixed mainly or solely with man-made filaments	CTH
	5111.30	- Other, mixed mainly or solely with man-made staple fibres	CTH
	5111.90	- Other	CTH
51.12		Woven fabrics of combed wool or of combed fine animal hair.	
		- Containing 85% or more by weight of wool or of fine animal hair:	
	5112.11	-- Of a weight not exceeding 200 g/m2	CTH
	5112.19	-- Other	CTH
	5112.20	- Other, mixed mainly or solely with man-made filaments	CTH
	5112.30	- Other, mixed mainly or solely with man-made staple fibres	CTH
	5112.90	- Other	CTH
51.13	5113.00	Woven fabrics of coarse animal hair or of horsehair.	CTH
CHAPTER 52		COTTON Chapter Note: For the purposes of this Chapter, if a claim for origin is based on dyeing, printing and at least two subsequent finishing processes, washing or drying shall not be considered to be finishing processes. An indicative list of finishing processes is provided in this Annex's Appendix	
52.01	5201.00	Cotton, not carded or combed.	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
52.02		Cotton waste (including yarn waste and garnetted stock).	
	5202.10	- Yarn waste (including thread waste)	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
		- Other:	
	5202.91	-- Garnetted stock	RVC(40) or CTH
	5202.99	-- Other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
52.03	5203.00	Cotton, carded or combed.	RVC(40) or CC
52.04		Cotton sewing thread, whether or not put up for retail sale.	
		- Not put up for retail sale:	
	5204.11	-- Containing 85% or more by weight of cotton	CTH, except from 52.05 or 52.06
	5204.19	-- Other	CTH, except from 52.05 or 52.06
	5204.20	- Put up for retail sale	CTH, except from 52.05 or 52.06

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
52.05		Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.	
		- Single yarn, of uncombed fibres:	
	5205.11	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	CTH
	5205.12	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	CTH
	5205.13	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	CTH
	5205.14	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	CTH
	5205.15	-- Measuring less than 125 decitex (exceeding 80 metric number)	CTH
		- Single yarn, of combed fibres:	
	5205.21	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	CTH
	5205.22	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	CTH
	5205.23	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5205.24	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	CTH
	5205.26	-- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	CTH
	5205.27	-- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	CTH
	5205.28	-- Measuring less than 83.33 decitex (exceeding 120 metric number)	CTH
		- Multiple (folded) or cabled yarn, of uncombed fibres:	
	5205.31	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	CTH
	5205.32	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	CTH
	5205.33	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	CTH
	5205.34	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5205.35	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	CTH
		- Multiple (folded) or cabled yarn, of combed fibres:	
	5205.41	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	CTH
	5205.42	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	CTH
	5205.43	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	CTH
	5205.44	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	CTH
	5205.46	-- Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	CTH
	5205.47	-- Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5205.48	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	CTH
52.06		Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.	
		- Single yarn, of uncombed fibres:	
	5206.11	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	CTH
	5206.12	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	CTH
	5206.13	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	CTH
	5206.14	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	CTH
	5206.15	-- Measuring less than 125 decitex (exceeding 80 metric number)	CTH
		- Single yarn, of combed fibres:	
	5206.21	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	CTH
	5206.22	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5206.23	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	CTH
	5206.24	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	CTH
	5206.25	-- Measuring less than 125 decitex (exceeding 80 metric number)	CTH
		- Multiple (folded) or cabled yarn, of uncombed fibres:	
	5206.31	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	CTH
	5206.32	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	CTH
	5206.33	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	CTH
	5206.34	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	CTH
	5206.35	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	CTH
		- Multiple (folded) or cabled yarn, of combed fibres:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5206.41	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	CTH
	5206.42	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	CTH
	5206.43	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	CTH
	5206.44	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	CTH
	5206.45	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	CTH
52.07		Cotton yarn (other than sewing thread) put up for retail sale.	
	5207.10	- Containing 85% or more by weight of cotton	CTH, except from 52.05 or 52.06
	5207.90	- Other	CTH, except from 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/m2.	
		- Unbleached:	
	5208.11	-- Plain weave, weighing not more than 100 g/m2	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5208.12	-- Plain weave, weighing more than 100 g/m2	RVC(40) or CTH
	5208.13	-- 3-thread or 4-thread twill, including cross twill	RVC(40) or CTH
	5208.19	-- Other fabrics	RVC(40) or CTH
		- Bleached:	
	5208.21	-- Plain weave, weighing not more than 100 g/m2	RVC(40) or CTH
	5208.22	-- Plain weave, weighing more than 100 g/m2	RVC(40) or CTH
	5208.23	-- 3-thread or 4-thread twill, including cross twill	RVC(40) or CTH
	5208.29	-- Other fabrics	RVC(40) or CTH
		- Dyed:	
	5208.31	-- Plain weave, weighing not more than 100 g/m2	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5208.32	-- Plain weave, weighing more than 100 g/m2	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5208.33	-- 3-thread or 4-thread twill, including cross twill	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5208.39	-- Other fabrics	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
		- Of yarns of different colours:	
	5208.41	-- Plain weave, weighing not more than 100 g/m2	RVC(40) or CTH
	5208.42	-- Plain weave, weighing more than 100 g/m2	RVC(40) or CTH
	5208.43	-- 3-thread or 4-thread twill, including cross twill	RVC(40) or CTH
	5208.49	-- Other fabrics	RVC(40) or CTH
		- Printed:	
	5208.51	-- Plain weave, weighing not more than 100 g/m2	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
			Parties to render it directly usable
	5208.52	-- Plain weave, weighing more than 100 g/m2	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5208.59	-- Other fabrics	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
52.09		Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m2.	
		- Unbleached:	
	5209.11	-- Plain weave	RVC(40) or CTH
	5209.12	-- 3-thread or 4-thread twill, including cross twill	RVC(40) or CTH
	5209.19	-- Other fabrics	RVC(40) or CTH
		- Bleached:	
	5209.21	-- Plain weave	RVC(40) or CTH
	5209.22	-- 3-thread or 4-thread twill, including cross twill	RVC(40) or CTH
	5209.29	-- Other fabrics	RVC(40) or CTH
		- Dyed:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5209.31	-- Plain weave	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5209.32	-- 3-thread or 4-thread twill, including cross twill	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5209.39	-- Other fabrics	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
		- Of yarns of different colours:	
	5209.41	-- Plain weave	RVC(40) or CTH
	5209.42	-- Denim	RVC(40) or CTH
	5209.43	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	RVC(40) or CTH
	5209.49	-- Other fabrics	RVC(40) or CTH
		- Printed:	
	5209.51	-- Plain weave	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
			of one or more of the Parties to render it directly usable
	5209.52	-- 3-thread or 4-thread twill, including cross twill	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5209.59	-- Other fabrics	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
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/m2.	
		- Unbleached:	
	5210.11	-- Plain weave	RVC(40) or CTH
	5210.19	-- Other fabrics	RVC(40) or CTH
		- Bleached:	
	5210.21	-- Plain weave	RVC(40) or CTH
	5210.29	-- Other fabrics	RVC(40) or CTH
		- Dyed:	
	5210.31	-- Plain weave	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5210.32	-- 3-thread or 4-thread twill, including cross twill	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
			undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5210.39	-- Other fabrics	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
		- Of yarns of different colours:	
	5210.41	-- Plain weave	RVC(40) or CTH
	5210.49	-- Other fabrics	RVC(40) or CTH
		- Printed:	
	5210.51	-- Plain weave	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
			undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5210.59	-- Other fabrics	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
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/m2.	
		- Unbleached:	
	5211.11	-- Plain weave	RVC(40) or CTH
	5211.12	-- 3-thread or 4-thread twill, including cross twill	RVC(40) or CTH
	5211.19	-- Other fabrics	RVC(40) or CTH
	5211.20	- Bleached	RVC(40) or CTH
		- Dyed:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5211.31	-- Plain weave	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5211.32	-- 3-thread or 4-thread twill, including cross twill	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5211.39	-- Other fabrics	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
		- Of yarns of different colours:	
	5211.41	-- Plain weave	RVC(40) or CTH
	5211.42	-- Denim	RVC(40) or CTH
	5211.43	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	RVC(40) or CTH
	5211.49	-- Other fabrics	RVC(40) or CTH
		- Printed:	
	5211.51	-- Plain weave	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
			of one or more of the Parties to render it directly usable
	5211.52	-- 3-thread or 4-thread twill, including cross twill	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5211.59	-- Other fabrics	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
52.12		Other woven fabrics of cotton.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Weighing not more than 200 g/m2:	
	5212.11	-- Unbleached	RVC(40) or CTH
	5212.12	-- Bleached	RVC(40) or CTH
	5212.13	-- Dyed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5212.14	-- Of yarns of different colours	RVC(40) or CTH
	5212.15	-- Printed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Weighing more than 200 g/m2:	
	5212.21	-- Unbleached	RVC(40) or CTH
	5212.22	-- Bleached	RVC(40) or CTH
	5212.23	-- Dyed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5212.24	-- Of yarns of different colours	RVC(40) or CTH
	5212.25	-- Printed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
CHAPTER 53		OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN Chapter Note: For the purposes of this Chapter, if a claim for origin is based on dyeing, printing and at least two subsequent finishing processes, washing or drying shall not be considered to be finishing processes. An indicative list of finishing processes is provided in this Annex's Appendix.	
53.01		Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).	
	5301.10	- Flax, raw or retted	RVC(40) or CC
		- Flax, broken, scutched, hackled or otherwise processed, but not spun:	
	5301.21	-- Broken or scutched	RVC(40) or CC
	5301.29	-- Other	RVC(40) or CC
	5301.30	- Flax tow and waste	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
53.02		True hemp (Cannabis sativa L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).	
	5302.10	- True hemp, raw or retted	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5302.90	- Other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
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).	
	5303.10	- Jute and other textile bast fibres, raw or retted	RVC(40) or CC
	5303.90	- Other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
53.05	5305.00	Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	RVC(40) or CC
53.06		Flax yarn.	
	5306.10	- Single	CTH
	5306.20	- Multiple (folded) or cabled	CTH
53.07		Yarn of jute or of other textile bast fibres of 53.03.	
	5307.10	- Single	CTH
	5307.20	- Multiple (folded) or cabled	CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
53.08		Yarn of other vegetable textile fibres; paper yarn.	
	5308.10	- Coir yarn	CTH
	5308.20	- True hemp yarn	CTH
	5308.90	- Other	CTH
53.09		Woven fabrics of flax.	
		- Containing 85% or more by weight of flax:	
	5309.11	-- Unbleached or bleached	RVC(40) or CTH
	5309.19	-- Other	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
		- Containing less than 85% by weight of flax:	
	5309.21	-- Unbleached or bleached	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5309.29	-- Other	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
53.10		Woven fabrics of jute or of other textile bast fibres of 53.03.	
	5310.10	- Unbleached	RVC(40) or CTH
	5310.90	- Other	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
53.11	5311.00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
CHAPTER 54		MAN-MADE FILAMENTS; STRIP AND THE LIKE OF MAN-MADE TEXTILE MATERIALS Chapter Note: For the purposes of this Chapter, if a claim for origin is based on dyeing, printing and at least two subsequent finishing processes, washing or drying shall not be considered to be finishing processes. An indicative list of finishing processes is provided in this Annex's Appendix.	
54.01		Sewing thread of man-made filaments, whether or not put up for retail sale.	
	5401.10	- Of synthetic filaments	CC
	5401.20	- Of artificial filaments	CC
54.02		Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- High tenacity yarn of nylon or other polyamides, whether or not textured:	
	5402.11	-- Of aramids	CC
	5402.19	-- Other	CC
	5402.20	- High tenacity yarn of polyesters, whether or not textured	CC
		- Textured yarn:	
	5402.31	-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	CC
	5402.32	-- Of nylon or other polyamides, measuring per single yarn more than 50 tex	CC
	5402.33	-- Of polyesters	CC
	5402.34	-- Of polypropylene	CC
	5402.39	-- Other	CC
		- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:	
	5402.44	-- Elastomeric	RVC(40) or CC
	5402.45	-- Other, of nylon or other polyamides	CC
	5402.46	-- Other, of polyesters, partially oriented	CC
	5402.47	-- Other, of polyesters	CC
	5402.48	-- Other, of polypropylene	CC
	5402.49	-- Other	CC
		- Other yarn, single, with a twist exceeding 50 turns per metre:	
	5402.51	-- Of nylon or other polyamides	CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5402.52	-- Of polyesters	CC
	5402.53	-- Of polypropylene	CC
	5402.59	-- Other	CC
		- Other yarn, multiple (folded) or cabled:	
	5402.61	-- Of nylon or other polyamides	CC
	5402.62	-- Of polyesters	CC
	5402.63	-- Of polypropylene	CC
	5402.69	-- Other	CC
54.03		Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.	
	5403.10	- High tenacity yarn of viscose rayon	CC
		- Other yarn, single:	
	5403.31	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	CC
	5403.32	-- Of viscose rayon, with a twist exceeding 120 turns per metre	CC
	5403.33	-- Of cellulose acetate	CC
	5403.39	-- Other	CC
		- Other yarn, multiple (folded) or cabled:	
	5403.41	-- Of viscose rayon	CC
	5403.42	-- Of cellulose acetate	CC
	5403.49	-- Other	CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
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.	
		- Monofilament:	
	5404.11	-- Elastomeric	RVC(40) or CC
	5404.12	-- Other, of polypropylene	CC
	5404.19	-- Other	CC
	5404.90	- Other	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 54.04.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5407.10	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5407.20	- Woven fabrics obtained from strip or the like	CTH
	5407.30	- Fabrics specified in Note 9 to Section XI	CTH
		- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:	
	5407.41	-- Unbleached or bleached	RVC(40) or CTH
	5407.42	-- Dyed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
			Parties to render it directly usable
	5407.43	-- Of yarns of different colours	RVC(40) or CTH
	5407.44	-- Printed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
		- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:	
	5407.51	-- Unbleached or bleached	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5407.52	-- Dyed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5407.53	-- Of yarns of different colours	RVC(40) or CTH
	5407.54	-- Printed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
		- Other woven fabrics, containing 85% or more by weight of polyester filaments:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5407.61	-- Containing 85% or more by weight of non-textured polyester filaments	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5407.69	-- Other	CTH
		- Other woven fabrics, containing 85% or more by weight of synthetic filaments:	
	5407.71	-- Unbleached or bleached	RVC(40) or CTH
	5407.72	-- Dyed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5407.73	-- Of yarns of different colours	RVC(40) or CTH
	5407.74	-- Printed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
		- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:	
	5407.81	-- Unbleached or bleached	RVC(40) or CTH
	5407.82	-- Dyed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
			Parties to render it directly usable
	5407.83	-- Of yarns of different colours	RVC(40) or CTH
	5407.84	-- Printed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
		- Other woven fabrics:	
	5407.91	-- Unbleached or bleached	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5407.92	-- Dyed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5407.93	-- Of yarns of different colours	RVC(40) or CTH
	5407.94	-- Printed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
54.08		Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of 54.05.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5408.10	- Woven fabrics obtained from high tenacity yarn of viscose rayon	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
		- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:	
	5408.21	-- Unbleached or bleached	RVC(40) or CTH
	5408.22	-- Dyed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5408.23	-- Of yarns of different colours	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5408.24	-- Printed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
		- Other woven fabrics:	
	5408.31	-- Unbleached or bleached	RVC(40) or CTH
	5408.32	-- Dyed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5408.33	-- Of yarns of different colours	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5408.34	-- Printed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
CHAPTER 55		MAN-MADE STAPLE FIBRES Chapter Note: For the purposes of this Chapter, if a claim for origin is based on dyeing, printing and at least two subsequent finishing processes, washing or drying shall not be considered to be finishing processes. An indicative list of finishing processes is provided in this Annex's Appendix.	
55.01		Synthetic filament tow.	
		- Of nylon or other polyamides:	
	5501.11	-- Of aramids	RVC(40) or CC
	5501.19	-- Other	RVC(40) or CC
	5501.20	- Of polyesters	RVC(40) or CC
	5501.30	- Acrylic or modacrylic	RVC(40) or CC
	5501.40	- Of polypropylene	RVC(40) or CC
	5501.90	- Other	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
55.02		Artificial filament tow.	
	5502.10	- Of cellulose acetate	RVC(40) or CC
	5502.90	- Other	RVC(40) or CC
55.03		Synthetic staple fibres, not carded, combed or otherwise processed for spinning.	
		- Of nylon or other polyamides:	
	5503.11	-- Of aramids	RVC(40) or CC
	5503.19	-- Other	RVC(40) or CC
	5503.20	- Of polyesters	RVC(40) or CC
	5503.30	- Acrylic or modacrylic	RVC(40) or CC
	5503.40	- Of polypropylene	RVC(40) or CC
	5503.90	- Other	RVC(40) or CC
55.04		Artificial staple fibres, not carded, combed or otherwise processed for spinning.	
	5504.10	- Of viscose rayon	RVC(40) or CC
	5504.90	- Other	RVC(40) or CC
55.05		Waste (including noils, yarn waste and garnetted stock) of man-made fibres	
	5505.10	- Of synthetic fibres	RVC(40) or CTH
	5505.20	- Of artificial fibres	RVC(40) or CTH
55.06		Synthetic staple fibres, carded, combed or otherwise processed for spinning.	
	5506.10	- Of nylon or other polyamides	RVC(40) or CC
	5506.20	- Of polyesters	RVC(40) or CC
	5506.30	- Acrylic or modacrylic	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5506.40	- Of polypropylene	RVC(40) or CC
	5506.90	- Other	RVC(40) or CC
55.07	5507.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	RVC(40) or CC
55.08		Sewing thread of man-made staple fibres, whether or not put up for retail sale.	
	5508.10	- Of synthetic staple fibres	CTH
	5508.20	- Of artificial staple fibres	CTH
55.09		Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	
		- Containing 85% or more by weight of staple fibres of nylon or other polyamides:	
	5509.11	-- Single yarn	CTH
	5509.12	-- Multiple (folded) or cabled yarn	CTH
		- Containing 85% or more by weight of polyester staple fibres:	
	5509.21	-- Single yarn	CTH
	5509.22	-- Multiple (folded) or cabled yarn	CTH
		- Containing 85% or more by weight of acrylic or modacrylic staple fibres:	
	5509.31	-- Single yarn	CTH
	5509.32	-- Multiple (folded) or cabled yarn	CTH
		- Other yarn, containing 85% or more by weight of synthetic staple fibres:	
	5509.41	-- Single yarn	CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5509.42	-- Multiple (folded) or cabled yarn	CTH
		- Other yarn, of polyester staple fibres:	
	5509.51	-- Mixed mainly or solely with artificial staple fibres	CTH
	5509.52	-- Mixed mainly or solely with wool or fine animal hair	CTH
	5509.53	-- Mixed mainly or solely with cotton	CTH
	5509.59	-- Other	CTH
		- Other yarn, of acrylic or modacrylic staple fibres:	
	5509.61	-- Mixed mainly or solely with wool or fine animal hair	CTH
	5509.62	-- Mixed mainly or solely with cotton	CTH
	5509.69	-- Other	CTH
		- Other yarn:	
	5509.91	-- Mixed mainly or solely with wool or fine animal hair	CTH
	5509.92	-- Mixed mainly or solely with cotton	CTH
	5509.99	-- Other	CTH
55.10		Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.	
		- Containing 85% or more by weight of artificial staple fibres:	
	5510.11	-- Single yarn	CTH
	5510.12	-- Multiple (folded) or cabled yarn	CTH
	5510.20	- Other yarn, mixed mainly or solely with wool or fine animal hair	CTH
	5510.30	- Other yarn, mixed mainly or solely with cotton	CTH
	5510.90	- Other yarn	CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
55.11		Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.	
	5511.10	- Of synthetic staple fibres, containing 85% or more by weight of such fibres	CTH, except from 55.09 or 55.10
	5511.20	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	CTH, except from 55.09 or 55.10
	5511.30	- Of artificial staple fibres	CTH, except from 55.09 or 55.10
55.12		Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.	
		- Containing 85% or more by weight of polyester staple fibres:	
	5512.11	-- Unbleached or bleached	RVC(40) or CTH
	5512.19	-- Other	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
		- Containing 85% or more by weight of acrylic or modacrylic staple fibres:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5512.21	-- Unbleached or bleached	RVC(40) or CTH
	5512.29	-- Other	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
		- Other:	
	5512.91	-- Unbleached or bleached	RVC(40) or CTH
	5512.99	-- Other	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
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/m2.	
		- Unbleached or bleached:	
	5513.11	-- Of polyester staple fibres, plain weave	RVC(40) or CTH
	5513.12	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	RVC(40) or CTH
	5513.13	-- Other woven fabrics of polyester staple fibres	RVC(40) or CTH
	5513.19	-- Other woven fabrics	RVC(40) or CTH
		- Dyed:	
	5513.21	-- Of polyester staple fibres, plain weave	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5513.23	-- Other woven fabrics of polyester staple fibres	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5513.29	-- Other woven fabrics	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
		- Of yarns of different colours:	
	5513.31	-- Of polyester staple fibres, plain weave	RVC(40) or CTH
	5513.39	-- Other woven fabrics	RVC(40) or CTH
		- Printed:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5513.41	-- Of polyester staple fibres, plain weave	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5513.49	-- Other woven fabrics	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
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/m2.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Unbleached or bleached:	
	5514.11	-- Of polyester staple fibres, plain weave	RVC(40) or CTH
	5514.12	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	RVC(40) or CTH
	5514.19	-- Other woven fabrics	RVC(40) or CTH
		- Dyed:	
	5514.21	-- Of polyester staple fibres, plain weave	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5514.22	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
			Parties to render it directly usable
	5514.23	-- Other woven fabrics of polyester staple fibres	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5514.29	-- Other woven fabrics	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5514.30	- Of yarns of different colours	RVC(40) or CTH
		- Printed:	
	5514.41	-- Of polyester staple fibres, plain weave	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5514.42	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5514.43	-- Other woven fabrics of polyester staple fibres	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5514.49	-- Other woven fabrics	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
55.15		Other woven fabrics of synthetic staple fibres.	
		- Of polyester staple fibres:	
	5515.11	-- Mixed mainly or solely with viscose rayon staple fibres	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5515.12	-- Mixed mainly or solely with man-made filaments	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5515.13	-- Mixed mainly or solely with wool or fine animal hair	CTH
	5515.19	-- Other	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
		- Of acrylic or modacrylic staple fibres:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5515.21	-- Mixed mainly or solely with man-made filaments	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5515.22	-- Mixed mainly or solely with wool or fine animal hair	CTH
	5515.29	-- Other	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
		- Other woven fabrics:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5515.91	-- Mixed mainly or solely with man-made filaments	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5515.99	-- Other	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
55.16		Woven fabrics of artificial staple fibres.	
		- Containing 85% or more by weight of artificial staple fibres:	
	5516.11	-- Unbleached or bleached	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5516.12	-- Dyed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5516.13	-- Of yarns of different colours	RVC(40) or CTH
	5516.14	-- Printed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
		- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:	
	5516.21	-- Unbleached or bleached	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5516.22	-- Dyed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5516.23	-- Of yarns of different colours	RVC(40) or CTH
	5516.24	-- Printed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
		- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5516.31	-- Unbleached or bleached	RVC(40) or CTH
	5516.32	-- Dyed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5516.33	-- Of yarns of different colours	RVC(40) or CTH
	5516.34	-- Printed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
		- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5516.41	-- Unbleached or bleached	RVC(40) or CTH
	5516.42	-- Dyed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5516.43	-- Of yarns of different colours	RVC(40) or CTH
	5516.44	-- Printed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
		- Other:	
	5516.91	-- Unbleached or bleached	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5516.92	-- Dyed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5516.93	-- Of yarns of different colours	RVC(40) or CTH
	5516.94	-- Printed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
CHAPTER 56		WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
56.01		Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.	
		- Wadding of textile materials and articles thereof:	
	5601.21	-- Of cotton	CC
	5601.22	-- Of man-made fibres	CC
	5601.29	-- Other	CC
	5601.30	- Textile flock and dust and mill neps	CC
56.02		Felt, whether or not impregnated, coated, covered or laminated.	
	5602.10	- Needleloom felt and stitch-bonded fibre fabrics	CC
		- Other felt, not impregnated, coated, covered or laminated:	
	5602.21	-- Of wool or fine animal hair	CC
	5602.29	-- Of other textile materials	CC
	5602.90	- Other	CC
56.03		Nonwovens, whether or not impregnated, coated, covered or laminated.	
		- Of man-made filaments:	
	5603.11	-- Weighing not more than 25 g/m ²	CC
	5603.12	-- Weighing more than 25 g/m ² but not more than 70 g/m ²	CC
	5603.13	-- Weighing more than 70 g/m ² but not more than 150 g/m ²	CC
	5603.14	-- Weighing more than 150 g/m ²	CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Other:	
	5603.91	-- Weighing not more than 25 g/m2	CC
	5603.92	-- Weighing more than 25 g/m2 but not more than 70 g/m2	CC
	5603.93	-- Weighing more than 70 g/m2 but not more than 150 g/m2	CC
	5603.94	-- Weighing more than 150 g/m2	CC
56.04		Rubber thread and cord, textile covered; textile yarn, and strip and the like of 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.	
	5604.10	- Rubber thread and cord, textile covered	RVC(40) or CC
	5604.90	- Other	RVC(40) or CC
56.05	5605.00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of 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.	
		- Of sisal or other textile fibres of the genus Agave:	
	5607.21	-- Binder or baler twine	CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5607.29	-- Other	CC
		- Of polyethylene or polypropylene:	
	5607.41	-- Binder or baler twine	CC
	5607.49	-- Other	RVC(40) or CC
	5607.50	- Of other synthetic fibres	RVC(40) or CC
	5607.90	- Other	RVC(40) or 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	RVC(40) or CTH
	5608.19	-- Other	RVC(40) or CTH
	5608.90	- Other	RVC(40) or CTH
56.09	5609.00	Articles of yarn, strip or the like of 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	RVC(40) or CTH
CHAPTER 57		CARPETS AND OTHER TEXTILE FLOOR COVERINGS	
57.01		Carpets and other textile floor coverings, knotted, whether or not made up.	
	5701.10	- Of wool or fine animal hair	CC
	5701.90	- Of other textile materials	CC
57.02		Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.	
	5702.10	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	CC
	5702.20	- Floor coverings of coconut fibres (coir)	CC
		- Other, of pile construction, not made up:	
	5702.31	-- Of wool or fine animal hair	CC
	5702.32	-- Of man-made textile materials	CC
	5702.39	-- Of other textile materials	CC
		- Other, of pile construction, made up:	
	5702.41	-- Of wool or fine animal hair	CC
	5702.42	-- Of man-made textile materials	CC
	5702.49	-- Of other textile materials	CC
	5702.50	- Other, not of pile construction, not made up	CC
		- Other, not of pile construction, made up:	
	5702.91	-- Of wool or fine animal hair	CC
	5702.92	-- Of man-made textile materials	CC
	5702.99	-- Of other textile materials	CC
57.03		Carpets and other textile floor coverings, tufted, whether or not made up.	
	5703.10	- Of wool or fine animal hair	CC
		- Of nylon or other polyamides:	
	5703.21	-- Turf	CC
	5703.29	-- Other	CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Of other man-made textile materials:	
	5703.31	-- Turf	CC
	5703.39	-- Other	CC
	5703.90	- Of other textile materials	CC
57.04		Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.	
	5704.10	- Tiles, having a maximum surface area of 0.3 m ²	CC, except from 56.02
	5704.20	- Tiles, having a maximum surface area exceeding 0.3 m ² but not exceeding 1 m ²	CC, except from 56.02
	5704.90	- Other	CC, except from 56.02
57.05	5705.00	Other carpets and other textile floor coverings, whether or not made up.	CC
CHAPTER 58		SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY Chapter Note: For the purposes of this Chapter, if a claim for origin is based on dyeing, printing and at least two subsequent finishing processes, washing or drying shall not be considered to be finishing processes. An indicative list of finishing processes is provided in this Annex's Appendix	
58.01		Woven pile fabrics and chenille fabrics, other than fabrics of 58.02 or 58.06.	
	5801.10	- Of wool or fine animal hair	CC
		- Of cotton:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5801.21	-- Uncut weft pile fabrics	CC or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5801.22	-- Cut corduroy	CC or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5801.23	-- Other weft pile fabrics	CC or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5801.26	-- Chenille fabrics	CC or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5801.27	-- Warp pile fabrics	CC or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
		- Of man-made fibres:	
	5801.31	-- Uncut weft pile fabrics	CC or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5801.32	-- Cut corduroy	CC or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5801.33	-- Other weft pile fabrics	CC or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5801.36	-- Chenille fabrics	CC or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5801.37	-- Warp pile fabrics	CC or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5801.90	- Of other textile materials	CC or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
58.02		Terry towelling and similar woven terry fabrics, other than narrow fabrics of 58.06; tufted textile fabrics, other than products of 57.03.	
	5802.10	- Terry towelling and similar woven terry fabrics, of cotton	CC or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5802.20	- Terry towelling and similar woven terry fabrics, of other textile materials	CC or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5802.30	- Tufted textile fabrics	CC
58.03	5803.00	Gauze, other than narrow fabrics of heading 58.06.	CC
58.04		Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of 60.02 to 60.06.	
	5804.10	- Tulles and other net fabrics	CC
		- Mechanically made lace:	
	5804.21	-- Of man-made fibres	CC
	5804.29	-- Of other textile materials	CC
	5804.30	- Hand-made lace	CC
58.05	5805.00	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
58.06		Narrow woven fabrics, other than goods of 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).	
	5806.10	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	CC
	5806.20	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	CC
		- Other woven fabrics:	
	5806.31	-- Of cotton	CC
	5806.32	-- Of man-made fibres	CC
	5806.39	-- Of other textile materials	CC
	5806.40	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	CC
58.07		Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	
	5807.10	- Woven	CC
	5807.90	- Other	CC
58.08		Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.	
	5808.10	- Braids in the piece	CC
	5808.90	- Other	CC
58.09	5809.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of 56.05, of a kind used in apparel,	CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		as furnishing fabrics or for similar purposes, not elsewhere specified or included.	
58.10		Embroidery in the piece, in strips or in motifs.	
	5810.10	- Embroidery without visible ground	CTH
		- Other embroidery:	
	5810.91	-- Of cotton	CTH
	5810.92	-- Of man-made fibres	CTH
	5810.99	-- Of other textile materials	CTH
58.11	5811.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of 58.10.	CTH
CHAPTER 59		IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE	
59.01		Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.	
	5901.10	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	CC
	5901.90	- Other	CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
59.02		Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.	
	5902.10	- Of nylon or other polyamides	CC
	5902.20	- Of polyesters	CC
	5902.90	- Other	CC
59.03		Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of 59.02.	
	5903.10	- With poly(vinyl chloride)	CC
	5903.20	- With polyurethane	CC
	5903.90	- Other	RVC(40) or CC
59.04		Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.	
	5904.10	- Linoleum	CC
	5904.90	- Other	CC
59.05	5905.00	Textile wall coverings.	CC
59.06		Rubberised textile fabrics, other than those of 59.02.	
	5906.10	- Adhesive tape of a width not exceeding 20 cm	RVC(40) or CC
		- Other:	
	5906.91	-- Knitted or crocheted	CC
	5906.99	-- Other	CC
59.07	5907.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
59.08	5908.00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	CC
59.09	5909.00	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	CC
59.10	5910.00	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	RVC(40) or CC
59.11		Textile products and articles, for technical uses, specified in Note 8 to this Chapter.	
	5911.10	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	CC
	5911.20	- Bolting cloth, whether or not made up	CC
		- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):	
	5911.31	-- Weighing less than 650 g/m ²	CC
	5911.32	-- Weighing 650 g/m ² or more	CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	5911.40	- Filtering or straining cloth of a kind used in oil presses or the like, including that of human hair	CC
	5911.90	- Other	RVC(40) or CC
CHAPTER 60		KNITTED OR CROCHETED FABRICS	
60.01		Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.	
	6001.10	- "Long pile" fabrics	CC
		- Looped pile fabrics:	
	6001.21	-- Of cotton	CC
	6001.22	-- Of man-made fibres	CC
	6001.29	-- Of other textile materials	CC
		- Other:	
	6001.91	-- Of cotton	CC
	6001.92	-- Of man-made fibres	CC
	6001.99	-- Of other textile materials	CC
60.02		Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of 60.01.	
	6002.40	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	CC
	6002.90	- Other	CC
60.03		Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of 60.01 or 60.02.	
	6003.10	- Of wool or fine animal hair	CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	6003.20	- Of cotton	CC
	6003.30	- Of synthetic fibres	CC
	6003.40	- Of artificial fibres	CC
	6003.90	- Other	CC
60.04		Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of 60.01.	
	6004.10	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	CC
	6004.90	- Other	CC
60.05		Warp knit fabrics (including those made on galloon knitting machines), other than those of 60.01 to 60.04.	
		- Of cotton:	
	6005.21	-- Unbleached or bleached	CC
	6005.22	-- Dyed	CC
	6005.23	-- Of yarns of different colours	CC
	6005.24	-- Printed	CC
		- Of synthetic fibres:	
	6005.35	-- Fabrics specified in Subheading Note 1 to this Chapter	CC
	6005.36	-- Other, unbleached or bleached	CC
	6005.37	-- Other, dyed	CC
	6005.38	-- Other, of yarns of different colours	CC
	6005.39	-- Other, printed	CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Of artificial fibres:	
	6005.41	-- Unbleached or bleached	CC
	6005.42	-- Dyed	CC
	6005.43	-- Of yarns of different colours	CC
	6005.44	-- Printed	CC
	6005.90	- Other	CC
60.06		Other knitted or crocheted fabrics.	
	6006.10	- Of wool or fine animal hair	CC
		- Of cotton:	
	6006.21	-- Unbleached or bleached	CC
	6006.22	-- Dyed	CC
	6006.23	-- Of yarns of different colours	CC
	6006.24	-- Printed	CC
		- Of synthetic fibres:	
	6006.31	-- Unbleached or bleached	CC
	6006.32	-- Dyed	CC
	6006.33	-- Of yarns of different colours	CC
	6006.34	-- Printed	CC
		- Of artificial fibres:	
	6006.41	-- Unbleached or bleached	CC
	6006.42	-- Dyed	CC
	6006.43	-- Of yarns of different colours	CC
	6006.44	-- Printed	CC
	6006.90	- Other	CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
CHAPTER 61		ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED	
61.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of 61.03.	
	6101.20	- Of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6101.30	- Of man-made fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6101.90	- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
61.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of 61.04.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	6102.10	- Of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6102.20	- Of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6102.30	- Of man-made fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6102.90	- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
61.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	
	6103.10	- Suits	RVC(40) provided that the good is cut or knit to shape and assembled in

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
			the territory of one or more of the Parties or CC
		- Ensembles:	
	6103.22	-- Of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6103.23	-- Of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6103.29	-- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
		- Jackets and blazers:	
	6103.31	-- Of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	6103.32	-- Of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6103.33	-- Of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6103.39	-- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
		- Trousers, bib and brace overalls, breeches and shorts:	
	6103.41	-- Of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6103.42	-- Of cotton	RVC(40) or CC
	6103.43	-- Of synthetic fibres	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	6103.49	-- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
61.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	
		- Suits:	
	6104.13	-- Of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6104.19	-- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
		- Ensembles:	
	6104.22	-- Of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	6104.23	-- Of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6104.29	-- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
		- Jackets and blazers:	
	6104.31	-- Of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6104.32	-- Of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6104.33	-- Of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	6104.39	-- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
		- Dresses:	
	6104.41	-- Of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6104.42	-- Of cotton	RVC(40) or CC
	6104.43	-- Of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6104.44	-- Of artificial fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6104.49	-- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
			the territory of one or more of the Parties or CC
		- Skirts and divided skirts:	
	6104.51	-- Of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6104.52	-- Of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6104.53	-- Of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6104.59	-- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
		- Trousers, bib and brace overalls, breeches and shorts:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	6104.61	-- Of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6104.62	-- Of cotton	RVC(40) or CC
	6104.63	-- Of synthetic fibres	RVC(40) or CC
	6104.69	-- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
61.05		Men's or boys' shirts, knitted or crocheted.	
	6105.10	- Of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6105.20	- Of man-made fibres	RVC(40) or CC
	6105.90	- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
61.06		Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	6106.10	- Of cotton	RVC(40) or CC
	6106.20	- Of man-made fibres	RVC(40) or CC
	6106.90	- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
61.07		Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	
		- Underpants and briefs:	
	6107.11	-- Of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6107.12	-- Of man-made fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6107.19	-- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Nightshirts and pyjamas:	
	6107.21	-- Of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6107.22	-- Of man-made fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6107.29	-- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
		- Other:	
	6107.91	-- Of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6107.99	-- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
			the territory of one or more of the Parties or CC
61.08		Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted.	
		- Slips and petticoats:	
	6108.11	-- Of man-made fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6108.19	-- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
		- Briefs and panties:	
	6108.21	-- Of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	6108.22	-- Of man-made fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6108.29	-- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
		- Nightdresses and pyjamas:	
	6108.31	-- Of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6108.32	-- Of man-made fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6108.39	-- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Other:	
	6108.91	-- Of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6108.92	-- Of man-made fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6108.99	-- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
61.09		T -shirts, singlets and other vests, knitted or crocheted.	
	6109.10	- Of cotton	RVC(40) or CC
	6109.90	- Of other textile materials	RVC(40) or CC
61.10		Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.	
		- Of wool or fine animal hair:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	6110.11	-- Of wool	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6110.12	-- Of Kashmir (cashmere) goats	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6110.19	-- Other	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6110.20	- Of cotton	RVC(40) or CC
	6110.30	- Of man-made fibres	RVC(40) or CC
	6110.90	- Of other textile materials	RVC(40) or CC
61.11		Babies' garments and clothing accessories, knitted or crocheted.	
	6111.20	- Of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	6111.30	- Of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6111.90	- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
61.12		Track suits, ski suits and swimwear, knitted or crocheted.	
		- Track suits:	
	6112.11	-- Of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6112.12	-- Of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	6112.19	-- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6112.20	- Ski suits	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
		- Men's or boys' swimwear:	
	6112.31	-- Of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6112.39	-- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
		- Women's or girls' swimwear:	
	6112.41	-- Of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
			the territory of one or more of the Parties or CC
	6112.49	-- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
61.13	6113.00	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
61.14		Other garments, knitted or crocheted.	
	6114.20	- Of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6114.30	- Of man-made fibres	RVC(40) or CC
	6114.90	- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
61.15		Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.	
	6115.10	- Graduated compression hosiery (for example, stockings for varicose veins)	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
		- Other panty hose and tights:	
	6115.21	-- Of synthetic fibres, measuring per single yarn less than 67 decitex	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6115.22	-- Of synthetic fibres, measuring per single yarn 67 decitex or more	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6115.29	-- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	6115.30	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
		- Other:	
	6115.94	-- Of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6115.95	-- Of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6115.96	-- Of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6115.99	-- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
61.16		Gloves, mittens and mitts, knitted or crocheted.	
	6116.10	- Impregnated, coated, covered or laminated with plastics or rubber	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
		- Other:	
	6116.91	-- Of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6116.92	-- Of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6116.93	-- Of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6116.99	-- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
			the territory of one or more of the Parties or CC
61.17		Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	
	6117.10	- Shawls, scarves, mufflers, mantillas, veils and the like	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6117.80	- Other accessories	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6117.90	- Parts	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
CHAPTER 62		ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED	
62.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		jackets and similar articles, other than those of 62.03.	
	6201.20	- Of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6201.30	- Of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6201.40	- Of man-made fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6201.90	- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
62.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		cheaters, wind-jackets and similar articles, other than those of heading 62.04.	
	6202.20	- Of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6202.30	- Of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6202.40	- Of man-made fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6202.90	- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
62.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Suits:	
	6203.11	-- Of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6203.12	-- Of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6203.19	-- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
		- Ensembles:	
	6203.22	-- Of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6203.23	-- Of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
			the territory of one or more of the Parties or CC
	6203.29	-- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
		- Jackets and blazers:	
	6203.31	-- Of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6203.32	-- Of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6203.33	-- Of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	6203.39	-- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
		- Trousers, bib and brace overalls, breeches and shorts:	
	6203.41	-- Of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6203.42	-- Of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6203.43	-- Of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6203.49	-- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
62.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	
		- Suits:	
	6204.11	-- Of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6204.12	-- Of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6204.13	-- Of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6204.19	-- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
		- Ensembles:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	6204.21	-- Of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6204.22	-- Of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6204.23	-- Of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6204.29	-- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
		- Jackets and blazers:	
	6204.31	-- Of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	6204.32	-- Of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6204.33	-- Of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6204.39	-- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
		- Dresses:	
	6204.41	-- Of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6204.42	-- Of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	6204.43	-- Of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6204.44	-- Of artificial fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6204.49	-- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
		- Skirts and divided skirts:	
	6204.51	-- Of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6204.52	-- Of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	6204.53	-- Of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6204.59	-- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
		- Trousers, bib and brace overalls, breeches and shorts:	
	6204.61	-- Of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6204.62	-- Of cotton	RVC(40) or CC
	6204.63	-- Of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6204.69	-- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
			the territory of one or more of the Parties or CC
62.05		Men's or boys' shirts.	
	6205.20	- Of cotton	RVC(40) or CC
	6205.30	- Of man-made fibres	RVC(40) or CC
	6205.90	- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
62.06		Women's or girls' blouses, shirts and shirt-blouses.	
	6206.10	- Of silk or silk waste	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6206.20	- Of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6206.30	- Of cotton	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	6206.40	- Of man-made fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6206.90	- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
62.07		Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	
		- Underpants and briefs:	
	6207.11	-- Of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6207.19	-- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
		- Nightshirts and pyjamas:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	6207.21	-- Of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6207.22	-- Of man-made fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6207.29	-- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
		- Other:	
	6207.91	-- Of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6207.99	-- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
62.08		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles.	
		- Slips and petticoats:	
	6208.11	-- Of man-made fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6208.19	-- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
		- Nightdresses and pyjamas:	
	6208.21	-- Of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6208.22	-- Of man-made fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	6208.29	-- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
		- Other:	
	6208.91	-- Of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6208.92	-- Of man-made fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6208.99	-- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
62.09		Babies' garments and clothing accessories.	
	6209.20	- Of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
			the territory of one or more of the Parties or CC
	6209.30	- Of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6209.90	- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
62.10		Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.	
	6210.10	- Of fabrics of heading 56.02 or 56.03	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6210.20	- Other garments, of the type described in heading 62.01	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	6210.30	- Other garments, of the type described in heading 62.02	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6210.40	- Other men's or boys' garments	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6210.50	- Other women's or girls' garments	RVC(40) or CC
62.11		Track suits, ski suits and swimwear; other garments.	
		- Swimwear:	
	6211.11	-- Men's or boys'	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6211.12	-- Women's or girls'	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	6211.20	- Ski suits	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
		- Other garments, men's or boys':	
	6211.32	-- Of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6211.33	-- Of man-made fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6211.39	-- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
		- Other garments, women's or girls':	
	6211.42	-- Of cotton	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	6211.43	-- Of man-made fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6211.49	-- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
62.12		Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	
	6212.10	- Brassieres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6212.20	- Girdles and panty-girdles	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6212.30	- Corselettes	RVC(40) provided that the good is cut or knit to shape and assembled in

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
			the territory of one or more of the Parties or CC
	6212.90	- Other	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
62.13		Handkerchiefs.	
	6213.20	- Of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6213.90	- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
62.14		Shawls, scarves, mufflers, mantillas, veils and the like.	
	6214.10	- Of silk or silk waste	RVC(40) provided that the good is cut or knit to shape and assembled in

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
			the territory of one or more of the Parties or CC
	6214.20	- Of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6214.30	- Of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6214.40	- Of artificial fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6214.90	- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
62.15		Ties, bow ties and cravats.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	6215.10	- Of silk or silk waste	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6215.20	- Of man-made fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6215.90	- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
62.16	6216.00	Gloves, mittens and mitts.	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
62.17		Other made up clothing accessories; parts of garments or of clothing accessories, other than those of 62.12.	
	6217.10	- Accessories	RVC(40) provided that the good is cut or knit to shape and assembled in

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
			the territory of one or more of the Parties or CC
	6217.90	- Parts	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
CHAPTER 63		OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS	
63.01		Blankets and travelling rugs.	
	6301.10	- Electric blankets	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
	6301.20	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	6301.30	- Blankets (other than electric blankets) and travelling rugs, of cotton	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
	6301.40	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
	6301.90	- Other blankets and travelling rugs	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
63.02		Bed linen, table linen, toilet linen and kitchen linen.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	6302.10	- Bed linen, knitted or crocheted	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
		- Other bed linen, printed:	
	6302.21	-- Of cotton	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
	6302.22	-- Of man-made fibres	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	6302.29	-- Of other textile materials	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
		- Other bed linen:	
	6302.31	-- Of cotton	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
	6302.32	-- Of man-made fibres	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
	6302.39	-- Of other textile materials	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
			fully finished in the territory of one or more of the Parties
	6302.40	- Table linen, knitted or crocheted	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
		- Other table linen:	
	6302.51	-- Of cotton	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
	6302.53	-- Of man-made fibres	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	6302.59	-- Of other textile materials	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
	6302.60	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
		- Other:	
	6302.91	-- Of cotton	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
	6302.93	-- Of man-made fibres	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
			fully finished in the territory of one or more of the Parties
	6302.99	-- Of other textile materials	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
63.03		Curtains (including drapes) and interior blinds; curtain or bed valances.	
		- Knitted or crocheted:	
	6303.12	-- Of synthetic fibres	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
	6303.19	-- Of other textile materials	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
			territory of one or more of the Parties
		- Other:	
	6303.91	-- Of cotton	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
	6303.92	-- Of synthetic fibres	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
	6303.99	-- Of other textile materials	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
			territory of one or more of the Parties
63.04		Other furnishing articles, excluding those of 94.04.	
		- Bedspreads:	
	6304.11	-- Knitted or crocheted	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
	6304.19	-- Other	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	6304.20	- Bed nets specified in Subheading Note 1 to this Chapter	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
		- Other:	
	6304.91	-- Knitted or crocheted	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
	6304.92	-- Not knitted or crocheted, of cotton	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	6304.93	-- Not knitted or crocheted, of synthetic fibres	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
	6304.99	-- Not knitted or crocheted, of other textile materials	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
63.05		Sacks and bags, of a kind used for the packing of goods	
	6305.10	- Of jute or of other textile bast fibres of 53.03	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	6305.20	- Of cotton	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
		- Of man-made textile materials:	
	6305.32	-- Flexible intermediate bulk containers	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
	6305.33	-- Other, of polyethylene or polypropylene strip or the like	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	6305.39	-- Other	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
	6305.90	- Of other textile materials	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
63.06		Tarpaulins, awnings and sunblinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods.	
		- Tarpaulins, awnings and sunblinds:	
	6306.12	-- Of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6306.19	-- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
			the territory of one or more of the Parties or CC
		- Tents (including temporary canopies and similar articles):	
	6306.22	-- Of synthetic fibres	CC
	6306.29	-- Of other textile materials	CC
	6306.30	- Sails	CC
	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, except from 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08, 55.12 through 55.16, 56.03, 58.01, 58.02, 58.06, 59.03 or 60.01 through 60.06
	6307.20	- Life-jackets and life-belts	RVC(40) or CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of a Party

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	6307.90	- Other	RVC(40) or CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of a Party
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.	CTH
63.09	6309.00	Worn clothing and other worn articles.	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
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.	
	6310.10	- Sorted	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	6310.90	- Other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
		SECTION XII FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR	
CHAPTER 64		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.	
	6401.10	- Footwear incorporating a protective metal toe-cap	RVC(40) or CTH
		- Other footwear:	
	6401.92	-- Covering the ankle but not covering the knee	RVC(40) or CTH
	6401.99	-- Other	RVC(40) or CTH
64.02		Other footwear with outer soles and uppers of rubber or plastics.	
		- Sports footwear:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	6402.12	-- Ski-boots, cross-country ski footwear and snowboard boots	RVC(40) or CTH
	6402.19	-- Other	RVC(40) or CTH
	6402.20	- Footwear with upper straps or thongs assembled to the sole by means of plugs	RVC(40) or CTH
		- Other footwear:	
	6402.91	-- Covering the ankle	RVC(40) or CTH
	6402.99	-- Other	RVC(40) or CTH
64.03		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	
		- Sports footwear:	
	6403.12	-- Ski-boots, cross-country ski footwear and snowboard boots	RVC(40) or CTH
	6403.19	-- Other	RVC(40) or CTH
	6403.20	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	RVC(40) or CTH
	6403.40	- Other footwear, incorporating a protective metal toe-cap	RVC(40) or CTH
		- Other footwear with outer soles of leather:	
	6403.51	-- Covering the ankle	RVC(40) or CTH
	6403.59	-- Other	RVC(40) or CTH
		- Other footwear:	
	6403.91	-- Covering the ankle	RVC(40) or CTH
	6403.99	-- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
64.04		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	
		- Footwear with outer soles of rubber or plastics:	
	6404.11	-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	RVC(40) or CTH
	6404.19	-- Other	RVC(40) or CTH
	6404.20	- Footwear with outer soles of leather or composition leather	RVC(40) or CTH
64.05		Other footwear.	
	6405.10	- With uppers of leather or composition leather	RVC(40) or CTH
	6405.20	- With uppers of textile materials	RVC(40) or CTH
	6405.90	- Other	RVC(40) or CTH
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.	
	6406.10	- Uppers and parts thereof, other than stiffeners	RVC(40) or CC
	6406.20	- Outer soles and heels, of rubber or plastics	RVC(40) or CC
	6406.90	- Other	RVC(40) or CC
CHAPTER 65		HEADGEAR AND PARTS THEREOF	
65.01	6501.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
65.02	6502.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	RVC(40) or CC
65.04	6504.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	RVC(40) or CTH
65.05	6505.00	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.	RVC(40) or CTH
65.06		Other headgear, whether or not lined or trimmed.	
	6506.10	- Safety headgear	RVC(40) or CTH
		- Other:	
	6506.91	-- Of rubber or of plastics	RVC(40) or CTH
	6506.99	-- Of other materials	RVC(40) or CTH
65.07	6507.00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	RVC(40) or CC
CHAPTER 66		UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS, AND PARTS THEREOF	
66.01		Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).	
	6601.10	- Garden or similar umbrellas	RVC(40) or CTH
		- Other:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	6601.91	-- Having a telescopic shaft	RVC(40) or CTH
	6601.99	-- Other	RVC(40) or CTH
66.02	6602.00	Walking-sticks, seat-sticks, whips, riding-crops, and the like.	RVC(40) or CTH
66.03		Parts, trimmings and accessories of articles of 66.01 or 66.02.	
	6603.20	- Umbrella frames, including frames mounted on shafts (sticks)	RVC(40) or CC
	6603.90	- Other	RVC(40) or CC
CHAPTER 67		PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR	
67.01	6701.00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of 05.05 and worked quills and scapes).	RVC(40) or CTH
67.02		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.	
	6702.10	- Of plastics	RVC(40) or CC
	6702.90	- Of other materials	RVC(40) or CC
67.03	6703.00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
67.04		Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.	
		- Of synthetic textile materials:	
	6704.11	-- Complete wigs	RVC(40) or CTH
	6704.19	-- Other	RVC(40) or CTH
	6704.20	- Of human hair	RVC(40) or CTH
	6704.90	- Of other materials	RVC(40) or CTH
SECTION XIII ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE			
CHAPTER 68		ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS	
68.01	6801.00	Setts, curbstones and flagstones, of natural stone (except slate).	RVC(40) or CTH
68.02		Worked monumental or building stone (except slate) and articles thereof, other than goods of 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	6802.10	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	RVC(40) or CTH
		- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:	
	6802.21	-- Marble, travertine and alabaster	RVC(40) or CTH
	6802.23	-- Granite	RVC(40) or CTH
	6802.29	-- Other stone	RVC(40) or CTH
		- Other:	
	6802.91	-- Marble, travertine and alabaster	RVC(40) or CTH
	6802.92	-- Other calcareous stone	RVC(40) or CTH
	6802.93	-- Granite	RVC(40) or CTH
	6802.99	-- Other stone	RVC(40) or CTH
68.03	6803.00	Worked slate and articles of slate or of agglomerated slate.	RVC(40) or CTH
68.04		Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.	
	6804.10	- Millstones and grindstones for milling, grinding or pulping	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Other millstones, grindstones, grinding wheels and the like:	
	6804.21	-- Of agglomerated synthetic or natural diamond	RVC(40) or CTH
	6804.22	-- Of other agglomerated abrasives or of ceramics	RVC(40) or CTH
	6804.23	-- Of natural stone	RVC(40) or CTH
	6804.30	- Hand sharpening or polishing stones	RVC(40) or CTH
68.05		Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.	
	6805.10	- On a base of woven textile fabric only	RVC(40) or CTH
	6805.20	- On a base of paper or paperboard only	RVC(40) or CTH
	6805.30	- On a base of other materials	RVC(40) or CTH
68.06		Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of 68.11 or 68.12 or of Chapter 69.	
	6806.10	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	RVC(40) or CTH
	6806.20	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	RVC(40) or CTH
	6806.90	- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
68.07		Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).	
	6807.10	- In rolls	RVC(40) or CTH
	6807.90	- Other	RVC(40) or CTH
68.08	6808.00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	RVC(40) or CTH
68.09		Articles of plaster or of compositions based on plaster.	
		- Boards, sheets, panels, tiles and similar articles, not ornamented:	
	6809.11	-- Faced or reinforced with paper or paperboard only	RVC(40) or CTH
	6809.19	-- Other	RVC(40) or CTH
	6809.90	- Other articles	RVC(40) or CTH
68.10		Articles of cement, of concrete or of artificial stone, whether or not reinforced.	
		- Tiles, flagstones, bricks and similar articles:	
	6810.11	-- Building blocks and bricks	RVC(40) or CTH
	6810.19	-- Other	RVC(40) or CTH
		- Other articles:	
	6810.91	-- Prefabricated structural components for building or civil engineering	RVC(40) or CTH
	6810.99	-- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
68.11		Articles of asbestos-cement, of cellulose fibre-cement or the like.	
	6811.40	- Containing asbestos	RVC(40) or CTH
		- Not containing asbestos:	
	6811.81	-- Corrugated sheets	RVC(40) or CTH
	6811.82	-- Other sheets, panels, tiles and similar articles	RVC(40) or CTH
	6811.89	-- Other articles	RVC(40) or CTH
68.12		Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of 68.11 or 68.13.	
	6812.80	- Of crocidolite	RVC(40) or CTH
		- Other:	
	6812.91	-- Clothing, clothing accessories, footwear and headgear	RVC(40) or CTH
	6812.99	-- Other	RVC(40) or CTH
68.13		Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.	
	6813.20	- Containing asbestos	RVC(40) or CTH
		- Not containing asbestos:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	6813.81	-- Brake linings and pads	RVC(40) or CTH
	6813.89	-- Other	RVC(40) or CTH
68.14		Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.	
	6814.10	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	RVC(40) or CTH
	6814.90	- Other	RVC(40) or CTH
68.15		Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.	
		- Carbon fibres; articles of carbon fibres for non-electrical uses; other articles of graphite or other carbon for non-electrical uses:	
	6815.11	-- Carbon fibres	RVC(40) or CTH
	6815.12	-- Fabrics of carbon fibres	RVC(40) or CTH
	6815.13	-- Other articles of carbon fibres	RVC(40) or CTH
	6815.19	-- Other	RVC(40) or CTH
	6815.20	- Articles of peat	RVC(40) or CTH
		- Other articles:	
	6815.91	-- Containing magnesite, magnesia in the form of periclase, dolomite including in the form of dolime, or chromite	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	6815.99	-- Other	RVC(40) or CTH
CHAPTER 69		CERAMIC PRODUCTS	
69.01	6901.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	RVC(40) or CTH
69.02		Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.	
	6902.10	- Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	RVC(40) or CTH
	6902.20	- Containing by weight more than 50% of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	RVC(40) or CTH
	6902.90	- Other	RVC(40) or CTH
69.03		Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.	
	6903.10	- Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	RVC(40) or CTH
	6903.20	- Containing by weight more than 50% of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)	RVC(40) or CTH
	6903.90	- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
69.04		Ceramic building bricks, flooring blocks, support or filler tiles and the like.	
	6904.10	- Building bricks	RVC(40) or CTH
	6904.90	- Other	RVC(40) or CTH
69.05		Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.	
	6905.10	- Roofing tiles	RVC(40) or CTH
	6905.90	- Other	RVC(40) or CTH
69.06	6906.00	Ceramic pipes, conduits, guttering and pipe fittings.	RVC(40) or CTH
69.07		Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics.	
		- Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40:	
	6907.21	-- Of a water absorption coefficient by weight not exceeding 0.5 %	RVC(40) or CTH
	6907.22	-- Of a water absorption coefficient by weight exceeding 0.5 % but not exceeding 10 %	RVC(40) or CTH
	6907.23	-- Of a water absorption coefficient by weight exceeding 10 %	RVC(40) or CTH
	6907.30	- Mosaic cubes and the like, other than those of subheading 6907.40	RVC(40) or CTH
	6907.40	- Finishing ceramics	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
69.09		Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.	
		- Ceramic wares for laboratory, chemical or other technical uses:	
	6909.11	-- Of porcelain or china	RVC(40) or CTH
	6909.12	-- Articles having a hardness equivalent to 9 or more on the Mohs scale	RVC(40) or CTH
	6909.19	-- Other	RVC(40) or CTH
	6909.90	- Other	RVC(40) or CTH
69.10		Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.	
	6910.10	- Of porcelain or china	RVC(40) or CTH
	6910.90	- Other	RVC(40) or CTH
69.11		Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.	
	6911.10	- Tableware and kitchenware	RVC(40) or CTH
	6911.90	- Other	RVC(40) or CTH
69.12	6912.00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	RVC(40) or CTH
69.13		Statuettes and other ornamental ceramic articles.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	6913.10	- Of porcelain or china	RVC(40) or CTH
	6913.90	- Other	RVC(40) or CTH
69.14		Other ceramic articles.	
	6914.10	- Of porcelain or china	RVC(40) or CTH
	6914.90	- Other	RVC(40) or CTH
CHAPTER 70		GLASS AND GLASSWARE	
70.01	7001.00	Cullet and other waste and scrap of glass, excluding glass from cathode-ray tubes or other activated glass of heading 85.49; glass in the mass.	RVC(40) or CTH
70.02		Glass in balls (other than microspheres of 70.18), rods or tubes, unworked.	
	7002.10	- Balls	RVC(40) or CTH
	7002.20	- Rods	RVC(40) or CTH
		- Tubes:	
	7002.31	-- Of fused quartz or other fused silica	RVC(40) or CTH
	7002.32	-- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	RVC(40) or CTH
	7002.39	-- Other	RVC(40) or CTH
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.	
		- Non-wired sheets:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	7003.12	-- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	RVC(40) or CTH
	7003.19	-- Other	RVC(40) or CTH
	7003.20	- Wired sheets	RVC(40) or CTH
	7003.30	- Profiles	RVC(40) or CTH
70.04		Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	
	7004.20	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	RVC(40) or CTH
	7004.90	- Other glass	RVC(40) or CTH
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.	
	7005.10	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	RVC(40) or CTH
		- Other non-wired glass:	
	7005.21	-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	RVC(40) or CTH
	7005.29	-- Other	RVC(40) or CTH
	7005.30	- Wired glass	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
70.06	7006.00	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	RVC(40) or CTH
70.07		Safety glass, consisting of toughened (tempered) or laminated glass.	
		- Toughened (tempered) safety glass:	
	7007.11	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	RVC(40) or CTH
	7007.19	-- Other	RVC(40) or CTH
		- Laminated safety glass:	
	7007.21	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	RVC(40) or CTH
	7007.29	-- Other	RVC(40) or CTH
70.08	7008.00	Multiple-walled insulating units of glass.	RVC(40) or CTH
70.09		Glass mirrors, whether or not framed, including rear-view mirrors.	
	7009.10	- Rear-view mirrors for vehicles	RVC(40) or CTH
		- Other:	
	7009.91	-- Unframed	RVC(40) or CTH
	7009.92	-- Framed	RVC(40) or CTH
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.	
	7010.10	- Ampoules	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	7010.20	- Stoppers, lids and other closures	RVC(40) or CTH
	7010.90	- Other	RVC(40) or CTH
70.11		Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.	
	7011.10	- For electric lighting	RVC(40) or CTH
	7011.20	- For cathode-ray tubes	RVC(40) or CTH
	7011.90	- Other	RVC(40) or CTH
70.13		Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of 70.10 or 70.18).	
	7013.10	- Of glass-ceramics	RVC(40) or CTH
		- Stemware drinking glasses, other than of glass-ceramics:	
	7013.22	-- Of lead crystal	RVC(40) or CTH
	7013.28	-- Other	RVC(40) or CTH
		- Other drinking glasses, other than of glass-ceramics:	
	7013.33	-- Of lead crystal	RVC(40) or CTH
	7013.37	-- Other	RVC(40) or CTH
		- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics:	
	7013.41	-- Of lead crystal	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	7013.42	-- Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	RVC(40) or CTH
	7013.49	-- Other	RVC(40) or CTH
		- Other glassware:	
	7013.91	-- Of lead crystal	RVC(40) or CTH
	7013.99	-- Other	RVC(40) or CTH
70.14	7014.00	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.	RVC(40) or CTH
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.	
	7015.10	- Glasses for corrective spectacles	RVC(40) or CTH
	7015.90	- Other	RVC(40) or CTH
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.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	7016.10	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	RVC(40) or CTH
	7016.90	- Other	RVC(40) or CTH
70.17		Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.	
	7017.10	- Of fused quartz or other fused silica	RVC(40) or CTH
	7017.20	- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	RVC(40) or CTH
	7017.90	- Other	RVC(40) or CTH
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.	
	7018.10	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	RVC(40) or CTH
	7018.20	- Glass microspheres not exceeding 1 mm in diameter	RVC(40) or CTH
	7018.90	- Other	RVC(40) or CTH
70.19		Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).	
		- Slivers, rovings, yarn and chopped strands:	
	7019.11	-- Chopped strands, of a length of not more than 50 mm	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	7019.12	-- Rovings	RVC(40) or CTH
	7019.13	-- Other yarn, slivers	RVC(40) or CTH
	7019.14	-- Mechanically bonded mats	RVC(40) or CTH
	7019.15	-- Chemically bonded mats	RVC(40) or CTH
	7019.19	-- Other	RVC(40) or CTH
		- Mechanically bonded fabrics:	
	7019.61	-- Closed woven fabrics of rovings	RVC(40) or CTH
	7019.62	-- Other closed fabrics of rovings	RVC(40) or CTH
	7019.63	-- Closed woven fabrics, plain weave, of yarns, not coated or laminated	RVC(40) or CTH
	7019.64	-- Closed woven fabrics, plain weave, of yarns, coated or laminated	RVC(40) or CTH
	7019.65	-- Open woven fabrics of a width not exceeding 30 cm	RVC(40) or CTH
	7019.66	-- Open woven fabrics of a width exceeding 30 cm	RVC(40) or CTH
	7019.69	-- Other	RVC(40) or CTH
		- Chemically bonded fabrics:	
	7019.71	-- Veils (thin sheets)	RVC(40) or CTH
	7019.72	-- Other closed fabrics	RVC(40) or CTH
	7019.73	-- Other open fabrics	RVC(40) or CTH
	7019.80	- Glass wool and articles of glass wool	RVC(40) or CTH
	7019.90	- Other	RVC(40) or CTH
70.20	7020.00	Other articles of glass.	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
SECTION XIV NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN			
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.	
	7101.10	- Natural pearls	WO
		- Cultured pearls:	
	7101.21	-- Unworked	WO
	7101.22	-- Worked	RVC(40)
71.02		Diamonds, whether or not worked, but not mounted or set.	
	7102.10	- Unsorted	RVC(40) or CC
		- Industrial:	
	7102.21	-- Unworked or simply sawn, cleaved or bruted	RVC(40) or CC
	7102.29	-- Other	RVC(40) or CTSH
		- Non-industrial:	
	7102.31	-- Unworked or simply sawn, cleaved or bruted	RVC(40) or CC
	7102.39	-- Other	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
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	RVC(40) or CC
		- Otherwise worked:	
	7103.91	-- Rubies, sapphires and emeralds	RVC(40) or CTSH
	7103.99	-- Other	RVC(40) or CTSH
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	RVC(40) or CTH
		- Other, unworked or simply sawn or roughly shaped:	
	7104.21	-- Diamonds	RVC(40) or CTH
	7104.29	-- Other	RVC(40) or CTH
		- Other:	
	7104.91	-- Diamonds	RVC(40) or CTSH
	7104.99	-- Other	RVC(40) or CTSH
71.05		Dust and powder of natural or synthetic precious or semi-precious stones.	
	7105.10	- Of diamonds	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	7105.90	- Other	RVC(40) or CTH
71.06		Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.	
	7106.10	- Powder	RVC(40) or CC
		- Other:	
	7106.91	-- Unwrought	RVC(40) or CC
	7106.92	-- Semi-manufactured	RVC(40) or CC
71.07	7107.00	Base metals clad with silver, not further worked than semi-manufactured.	RVC(40) or CC
71.08		Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.	
		- Non-monetary:	
	7108.11	-- Powder	RVC(40) or CC
	7108.12	-- Other unwrought forms	RVC(40) or CC
	7108.13	-- Other semi-manufactured forms	RVC(40) or CTSH
	7108.20	- Monetary	RVC(40) or CC
71.09	7109.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.	RVC(40) or CC
71.10		Platinum, unwrought or in semi-manufactured forms, or in powder form.	
		- Platinum:	
	7110.11	-- Unwrought or in powder form	RVC(40) or CC
	7110.19	-- Other	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Palladium:	
	7110.21	-- Unwrought or in powder form	RVC(40) or CC
	7110.29	-- Other	RVC(40) or CC
		- Rhodium:	
	7110.31	-- Unwrought or in powder form	RVC(40) or CC
	7110.39	-- Other	RVC(40) or CC
		- Iridium, osmium and ruthenium:	
	7110.41	-- Unwrought or in powder form	RVC(40) or CC
	7110.49	-- Other	RVC(40) or CC
71.11	7111.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	RVC(40) or CC
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 other than goods of heading 85.49.	
	7112.30	- Ash containing precious metal or precious metal compounds	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
		- Other:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	7112.91	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	7112.92	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	7112.99	-- Other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
71.13		Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	
		- Of precious metal whether or not plated or clad with precious metal:	
	7113.11	-- Of silver, whether or not plated or clad with other precious metal	RVC(40) or CTH
	7113.19	-- Of other precious metal, whether or not plated or clad with precious metal	RVC(40) or CTH
	7113.20	- Of base metal clad with precious metal	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
71.14		Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.	
		- Of precious metal whether or not plated or clad with precious metal:	
	7114.11	-- Of silver, whether or not plated or clad with other precious metal	RVC(40) or CTH
	7114.19	-- Of other precious metal, whether or not plated or clad with precious metal	RVC(40) or CTH
	7114.20	- Of base metal clad with precious metal	RVC(40) or CTH
71.15		Other articles of precious metal or of metal clad with precious metal.	
	7115.10	- Catalysts in the form of wire cloth or grill, of platinum	RVC(40) or CTH
	7115.90	- Other	RVC(40) or CTH
71.16		Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).	
	7116.10	- Of natural or cultured pearls	RVC(40) or CTH
	7116.20	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	RVC(40) or CTH
71.17		Imitation jewellery.	
		- Of base metal, whether or not plated with precious metal:	
	7117.11	-- Cuff-links and studs	RVC(40) or CTH
	7117.19	-- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	7117.90	- Other	RVC(40) or CTH
71.18		Coin.	
	7118.10	- Coin (other than gold coin), not being legal tender	RVC(40) or CTH
	7118.90	- Other	RVC(40) or CTH
SECTION XV			
BASE METALS AND ARTICLES OF BASE METAL			
CHAPTER 72		IRON AND STEEL	
72.01		Pig iron and spiegeleisen in pigs, blocks or other primary forms.	
	7201.10	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	RVC(40) or CC
	7201.20	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	RVC(40) or CC
	7201.50	- Alloy pig iron; spiegeleisen	RVC(40) or CC
72.02		Ferro-alloys.	
		- Ferro-manganese:	
	7202.11	-- Containing by weight more than 2% of carbon	RVC(40) or CTH
	7202.19	-- Other	RVC(40) or CTH
		- Ferro-silicon:	
	7202.21	-- Containing by weight more than 55% of silicon	RVC(40) or CTH
	7202.29	-- Other	RVC(40) or CTH
	7202.30	- Ferro-silico-manganese	RVC(40) or CTH
		- Ferro-chromium:	
	7202.41	-- Containing by weight more than 4% of carbon	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	7202.49	-- Other	RVC(40) or CTH
	7202.50	- Ferro-silico-chromium	RVC(40) or CTH
	7202.60	- Ferro-nickel	RVC(40) or CTH
	7202.70	- Ferro-molybdenum	RVC(40) or CTH
	7202.80	- Ferro-tungsten and ferro-silico-tungsten	RVC(40) or CTH
		- Other:	
	7202.91	-- Ferro-titanium and ferro-silico-titanium	RVC(40) or CTH
	7202.92	-- Ferro-vanadium	RVC(40) or CTH
	7202.93	-- Ferro-niobium	RVC(40) or CTH
	7202.99	-- Other	RVC(40) or CTH
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.	
	7203.10	- Ferrous products obtained by direct reduction of iron ore	RVC(40) or CC
	7203.90	- Other	RVC(40) or CC
72.04		Ferrous waste and scrap; remelting scrap ingots of iron or steel.	
	7204.10	- Waste and scrap of cast iron	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Waste and scrap of alloy steel:	
	7204.21	-- Of stainless steel	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	7204.29	-- Other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	7204.30	- Waste and scrap of tinned iron or steel	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
		- Other waste and scrap:	
	7204.41	-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	7204.49	-- Other	Origin shall be conferred to a good of this subheading that is derived

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
			from production or consumption in a Party
	7204.50	- Remelting scrap ingots	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
72.05		Granules and powders, of pig iron, spiegeleisen, iron or steel.	
	7205.10	- Granules	RVC(40) or CTH
		- Powders:	
	7205.21	-- Of alloy steel	RVC(40) or CTH
	7205.29	-- Other	RVC(40) or CTH
72.06		Iron and non-alloy steel in ingots or other primary forms (excluding iron of 72.03).	
	7206.10	- Ingots	RVC(40) or CTH
	7206.90	- Other	RVC(40) or CTH
72.07		Semi-finished products of iron or non-alloy steel.	
		- Containing by weight less than 0.25% of carbon:	
	7207.11	-- Of rectangular (including square) cross-section, the width measuring less than twice the thickness	RVC(40) or CTH except from Heading 72.06
	7207.12	-- Other, of rectangular (other than square) cross-section	RVC(40) or CTH except from Heading 72.06

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	7207.19	-- Other	RVC(40) or CTH except from Heading 72.06
	7207.20	- Containing by weight 0.25% or more of carbon	RVC(40) or CTH except from Heading 72.06
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.	
	7208.10	- In coils, not further worked than hot-rolled, with patterns in relief	RVC(40) or CTH except from Heading 72.07
		- Other, in coils, not further worked than hot-rolled, pickled:	
	7208.25	-- Of a thickness of 4.75 mm or more	RVC(40) or CTH except from Heading 72.07
	7208.26	-- Of a thickness of 3 mm or more but less than 4.75 mm	RVC(40) or CTH except from Heading 72.07
	7208.27	-- Of a thickness of less than 3 mm	RVC(40) or CTH except from Heading 72.07
		- Other, in coils, not further worked than hot-rolled:	
	7208.36	-- Of a thickness exceeding 10 mm	RVC(40) or CTH except from Heading 72.07
	7208.37	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	RVC(40) or CTH except from Heading 72.07
	7208.38	-- Of a thickness of 3 mm or more but less than 4.75 mm	RVC(40) or CTH except from Heading 72.07
	7208.39	-- Of a thickness of less than 3 mm	RVC(40) or CTH except from Heading 72.07

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	7208.40	- Not in coils, not further worked than hot-rolled, with patterns in relief	RVC(40) or CTH except from Heading 72.07
		- Other, not in coils, not further worked than hot-rolled:	
	7208.51	-- Of a thickness exceeding 10 mm	RVC(40) or CTH except from Heading 72.07
	7208.52	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	RVC(40) or CTH except from Heading 72.07
	7208.53	-- Of a thickness of 3 mm or more but less than 4.75 mm	RVC(40) or CTH except from Heading 72.07
	7208.54	-- Of a thickness of less than 3 mm	RVC(40) or CTH except from Heading 72.07
	7208.90	- Other	RVC(40) or CTH except from Heading 72.07
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.	
		- In coils, not further worked than cold-rolled (cold-reduced):	
	7209.15	-- Of a thickness of 3 mm or more	RVC(40) or CTH, except from 72.08 or 72.11
	7209.16	-- Of a thickness exceeding 1 mm but less than 3 mm	RVC(40) or CTH, except from 72.08 or 72.11
	7209.17	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	RVC(40) or CTH, except from 72.08 or 72.11
	7209.18	-- Of a thickness of less than 0.5 mm	RVC(40) or CTH, except from 72.08 or 72.11

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Not in coils, not further worked than cold-rolled (cold-reduced):	
	7209.25	-- Of a thickness of 3 mm or more	RVC(40) or CTH, except from 72.08 or 72.11
	7209.26	-- Of a thickness exceeding 1 mm but less than 3 mm	RVC(40) or CTH, except from 72.08 or 72.11
	7209.27	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	RVC(40) or CTH, except from 72.08 or 72.11
	7209.28	-- Of a thickness of less than 0.5 mm	RVC(40) or CTH, except from 72.08 or 72.11
	7209.90	- Other	RVC(40) or CTH, except from 72.08 or 72.11
72.10		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.	
		- Plated or coated with tin:	
	7210.11	-- Of a thickness of 0.5 mm or more	RVC(40) or CTH, except from 72.08, 72.09 or 72.11
	7210.12	-- Of a thickness of less than 0.5 mm	RVC(40) or CTH, except from 72.08, 72.09 or 72.11
	7210.20	- Plated or coated with lead, including terne-plate	RVC(40) or CTH, except from 72.08, 72.09 or 72.11

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	7210.30	- Electrolytically plated or coated with zinc	RVC(40) or CTH, except from 72.08, 72.09 or 72.11
		- Otherwise plated or coated with zinc:	
	7210.41	-- Corrugated	RVC(40) or CTH, except from 72.08, 72.09 or 72.11
	7210.49	-- Other	RVC(40) or CTH, except from 72.08, 72.09 or 72.11
	7210.50	- Plated or coated with chromium oxides or with chromium and chromium oxides	RVC(40) or CTH, except from 72.08, 72.09 or 72.11
		- Plated or coated with aluminium:	
	7210.61	-- Plated or coated with aluminium-zinc alloys	RVC(40) or CTH, except from 72.08, 72.09 or 72.11
	7210.69	-- Other	RVC(40) or CTH, except from 72.08, 72.09 or 72.11
	7210.70	- Painted, varnished or coated with plastics	RVC(40) or CTH, except from 72.08, 72.09 or 72.11
	7210.90	- Other	RVC(40) or CTH, except from 72.08, 72.09 or 72.11

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
72.11		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.	
		- Not further worked than hot-rolled:	
	7211.13	-- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	RVC(40) or CTH except from Heading 72.08 or 72.09
	7211.14	-- Other, of a thickness of 4.75 mm or more	RVC(40) or CTH except from Heading 72.08 or 72.09
	7211.19	-- Other	RVC(40) or CTH except from Heading 72.08 or 72.09
		- Not further worked than cold-rolled (cold-reduced):	
	7211.23	-- Containing by weight less than 0.25% of carbon	RVC(40) or CTH except from Heading 72.08 or 72.09
	7211.29	-- Other	RVC(40) or CTH except from Heading 72.08 or 72.09
	7211.90	- Other	RVC(40) or CTH except from Heading 72.08 or 72.09
72.12		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	7212.10	- Plated or coated with tin	RVC(40) or CTH, except from 72.08 through 72.11
	7212.20	- Electrolytically plated or coated with zinc	RVC(40) or CTH, except from 72.08 through 72.11
	7212.30	- Otherwise plated or coated with zinc	RVC(40) or CTH, except from 72.08 through 72.11
	7212.40	- Painted, varnished or coated with plastics	RVC(40) or CTH, except from 72.08 through 72.11
	7212.50	- Otherwise plated or coated	RVC(40) or CTH, except from 72.08 through 72.11
	7212.60	- Clad	RVC(40) or CTH, except from 72.08 through 72.11
72.13		Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.	
	7213.10	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	RVC(40) or CTH
	7213.20	- Other, of free-cutting steel	RVC(40) or CTH
		- Other:	
	7213.91	-- Of circular cross-section measuring less than 14 mm in diameter	RVC(40) or CTH
	7213.99	-- Other	RVC(40) or CTH
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.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	7214.10	- Forged	RVC(40) or CTH except from Heading 72.13
	7214.20	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	RVC(40) or CTH except from Heading 72.13
	7214.30	- Other, of free-cutting steel	RVC(40) or CTH except from Heading 72.13
		- Other:	
	7214.91	-- Of rectangular (other than square) cross-section	RVC(40) or CTH except from Heading 72.13
	7214.99	-- Other	RVC(40) or CTH except from Heading 72.13
72.15		Other bars and rods of iron or non-alloy steel.	
	7215.10	- Of free-cutting steel, not further worked than cold-formed or cold-finished	RVC(40) or CTH except from Heading 72.13 or 72.14
	7215.50	- Other, not further worked than cold-formed or cold-finished	RVC(40) or CTH except from Heading 72.13 or 72.14
	7215.90	- Other	RVC(40) or CTH except from Heading 72.13 or 72.14
72.16		Angles, shapes and sections of iron or non-alloy steel.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	7216.10	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	RVC(40) or CTH except from Heading 72.08 to 72.15
		- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:	
	7216.21	-- L sections	RVC(40) or CTH except from Heading 72.08 to 72.15
	7216.22	-- T sections	RVC(40) or CTH except from Heading 72.08 to 72.15
		- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more:	
	7216.31	-- U sections	RVC(40) or CTH except from Heading 72.08 to 72.15
	7216.32	-- I sections	RVC(40) or CTH except from Heading 72.08 to 72.15
	7216.33	-- H sections	RVC(40) or CTH except from Heading 72.08 to 72.15
	7216.40	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	RVC(40) or CTH except from Heading 72.08 to 72.15

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	7216.50	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	RVC(40) or CTH except from Heading 72.08 to 72.15
		- Angles, shapes and sections, not further worked than cold-formed or cold-finished:	
	7216.61	-- Obtained from flat-rolled products	RVC(40) or CTH except from Heading 72.08 to 72.15
	7216.69	-- Other	RVC(40) or CTH except from Heading 72.08 to 72.15
		- Other:	
	7216.91	-- Cold-formed or cold-finished from flat-rolled products	RVC(40) or CTH except from Heading 72.08 to 72.15
	7216.99	-- Other	RVC(40) or CTH except from Heading 72.08 to 72.15
72.17		Wire of iron or non-alloy steel.	
	7217.10	- Not plated or coated, whether or not polished	RVC(40) or CTH, except from 72.13 through 72.15
	7217.20	- Plated or coated with zinc	RVC(40) or CTH, except from 72.13 through 72.15
	7217.30	- Plated or coated with other base metals	RVC(40) or CTH, except from 72.13 through 72.15

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	7217.90	- Other	RVC(40) or CTH, except from 72.13 through 72.15
72.18		Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.	
	7218.10	- Ingots and other primary forms	RVC(40) or CTH
		- Other:	
	7218.91	-- Of rectangular (other than square) cross-section	RVC(40) or CTH
	7218.99	-- Other	RVC(40) or CTH
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	RVC(40) or CTH
	7219.12	-- Of a thickness of 4.75 mm or more but not exceeding 10mm	RVC(40) or CTH
	7219.13	-- Of a thickness of 3 mm or more but less than 4.75 mm	RVC(40) or CTH
	7219.14	-- Of a thickness of less than 3 mm	RVC(40) or CTH
		- Not further worked than hot-rolled, not in coils:	
	7219.21	-- Of a thickness exceeding 10 mm	RVC(40) or CTH
	7219.22	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	RVC(40) or CTH
	7219.23	-- Of a thickness of 3 mm or more but less than 4.75 mm	RVC(40) or CTH
	7219.24	-- Of a thickness of less than 3 mm	RVC(40) or CTH
		- Not further worked than cold-rolled (cold-reduced):	
	7219.31	-- Of a thickness of 4.75 mm or more	RVC(40) or CTSH
	7219.32	-- Of a thickness of 3 mm or more but less than 4.75 mm	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	7219.33	-- Of a thickness exceeding 1 mm but less than 3 mm	RVC(40) or CTSH
	7219.34	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	RVC(40) or CTSH
	7219.35	-- Of a thickness of less than 0.5 mm	RVC(40) or CTSH
	7219.90	- Other	RVC(40) or CTSH
72.20		Flat-rolled products of stainless steel, of a width of less than 600 mm.	
		- Not further worked than hot-rolled:	
	7220.11	-- Of a thickness of 4.75 mm or more	RVC(40) or CTH, except from 72.19
	7220.12	-- Of a thickness of less than 4.75 mm	RVC(40) or CTH, except from 72.19
	7220.20	- Not further worked than cold-rolled (cold-reduced)	RVC(40) or CTH, except from 72.19
	7220.90	- Other	RVC(40) or CTH, except from 72.19
72.21	7221.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	RVC(40) or CTH
72.22		Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.	
		- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:	
	7222.11	-- Of circular cross-section	RVC(40) or CTH
	7222.19	-- Other	RVC(40) or CTH
	7222.20	- Bars and rods, not further worked than cold-formed or cold-finished	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	7222.30	- Other bars and rods	RVC(40) or CTH
	7222.40	- Angles, shapes and sections	RVC(40) or CTH
72.23	7223.00	Wire of stainless steel.	RVC(40) or CTH
72.24		Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.	
	7224.10	- Ingots and other primary forms	RVC(40) or CTH
	7224.90	- Other	RVC(40) or CTH
72.25		Flat-rolled products of other alloy steel, of a width of 600 mm or more.	
		- Of silicon-electrical steel:	
	7225.11	-- Grain-oriented	RVC(40) or CTH
	7225.19	-- Other	RVC(40) or CTH
	7225.30	- Other, not further worked than hot-rolled, in coils	RVC(40) or CTH
	7225.40	- Other, not further worked than hot-rolled, not in coils	RVC(40) or CTH
	7225.50	- Other, not further worked than cold-rolled (cold-reduced)	RVC(40) or CTH
		- Other:	
	7225.91	-- Electrolytically plated or coated with zinc	RVC(40) or CTH
	7225.92	-- Otherwise plated or coated with zinc	RVC(40) or CTH
	7225.99	-- Other	RVC(40) or CTH
72.26		Flat-rolled products of other alloy steel, of a width of less than 600 mm.	
		- Of silicon-electrical steel:	
	7226.11	-- Grain-oriented	RVC(40) or CTH, except from 72.25

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	7226.19	-- Other	RVC(40) or CTH, except from 72.25
	7226.20	- Of high speed steel	RVC(40) or CTH, except from 72.25
		- Other:	
	7226.91	-- Not further worked than hot-rolled	RVC(40) or CTH, except from 72.25
	7226.92	-- Not further worked than cold-rolled (cold-reduced)	RVC(40) or CTH, except from 72.25
	7226.99	-- Other	RVC(40) or CTH, except from 72.25
72.27		Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.	
	7227.10	- Of high speed steel	RVC(40) or CTH, except from 72.28
	7227.20	- Of silico-manganese steel	RVC(40) or CTH, except from 72.28
	7227.90	- Other	RVC(40) or CTH, except from 72.28
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.	
	7228.10	- Bars and rods, of high speed steel	RVC(40) or CTH, except from 72.27
	7228.20	- Bars and rods, of silico-manganese steel	RVC(40) or CTH, except from 72.27

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	7228.30	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	RVC(40) or CTH, except from 72.27
	7228.40	- Other bars and rods, not further worked than forged	RVC(40) or CTH, except from 72.27
	7228.50	- Other bars and rods, not further worked than cold-formed or cold-finished	RVC(40) or CTH, except from 72.27
	7228.60	- Other bars and rods	RVC(40) or CTH, except from 72.27
	7228.70	- Angles, shapes and sections	RVC(40) or CTH, except from 72.27
	7228.80	- Hollow drill bars and rods	RVC(40) or CTH, except from 72.27
72.29		Wire of other alloy steel.	
	7229.20	- Of silico-manganese steel	RVC(40) or CTH, except from 72.27 or 72.28
	7229.90	- Other	RVC(40) or CTH, except from 72.27 or 72.28
CHAPTER 73		ARTICLES OF IRON OR STEEL	
73.01		Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.	
	7301.10	- Sheet piling	RVC(40) or CTH
	7301.20	- Angles, shapes and sections	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
73.02		Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.	
	7302.10	- Rails	RVC(40) or CTH
	7302.30	- Switch blades, crossing frogs, point rods and other crossing pieces	RVC(40) or CTH
	7302.40	- Fish-plates and sole plates	RVC(40) or CTH
	7302.90	- Other	RVC(40) or CTH
73.03	7303.00	Tubes, pipes and hollow profiles, of cast iron.	RVC(40) or CC
73.04		Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.	
		- Line pipe of a kind used for oil or gas pipelines:	
	7304.11	-- Of stainless steel	RVC(40) or CC
	7304.19	-- Other	RVC(40) or CTH
		- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:	
	7304.22	-- Drill pipe of stainless steel	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	7304.23	-- Other drill pipe	RVC(40) or CTH
	7304.24	-- Other, of stainless steel	RVC(40) or CC
	7304.29	-- Other	RVC(40) or CTH
		- Other, of circular cross-section, of iron or non-alloy steel:	
	7304.31	-- Cold-drawn or cold-rolled (cold-reduced)	RVC(40) or CTH
	7304.39	-- Other	RVC(40) or CTH
		- Other, of circular cross-section, of stainless steel:	
	7304.41	-- Cold-drawn or cold-rolled (cold-reduced)	RVC(40) or CC
	7304.49	-- Other	RVC(40) or CC
		- Other, of circular cross-section, of other alloy steel:	
	7304.51	-- Cold-drawn or cold-rolled (cold-reduced)	RVC(40) or CTH
	7304.59	-- Other	RVC(40) or CTH
	7304.90	- Other	RVC(40) or CTH
73.05		Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.	
		- Line pipe of a kind used for oil or gas pipelines:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	7305.11	-- Longitudinally submerged arc welded	RVC(40) or CTH
	7305.12	-- Other, longitudinally welded	RVC(40) or CTH
	7305.19	-- Other	RVC(40) or CTH
	7305.20	- Casing of a kind used in drilling for oil or gas	RVC(40) or CTH
		- Other, welded:	
	7305.31	-- Longitudinally welded	RVC(40) or CTH
	7305.39	-- Other	RVC(40) or CTH
	7305.90	- Other	RVC(40) or CTH
73.06		Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	
		- Line pipe of a kind used for oil or gas pipelines:	
	7306.11	-- Welded, of stainless steel	RVC(40) or CC
	7306.19	-- Other	RVC(40) or CTH
		- Casing and tubing of a kind used in drilling for oil or gas:	
	7306.21	-- Welded, of stainless steel	RVC(40) or CC
	7306.29	-- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	7306.30	- Other, welded, of circular cross-section, of iron or non-alloy steel	RVC(40) or CTH
	7306.40	- Other, welded, of circular cross-section, of stainless steel	RVC(40) or CC
	7306.50	- Other, welded, of circular cross-section, of other alloy steel	RVC(40) or CTH
		- Other, welded, of non-circular cross-section:	
	7306.61	-- Of square or rectangular cross-section	RVC(40) or CTH
	7306.69	-- Of other non-circular cross-section	RVC(40) or CTH
	7306.90	- Other	RVC(40) or CTH
73.07		Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	
		- Cast fittings:	
	7307.11	-- Of non-malleable cast iron	RVC(40) or CC
	7307.19	-- Other	RVC(40) or CC
		- Other, of stainless steel:	
	7307.21	-- Flanges	RVC(40) or CC
	7307.22	-- Threaded elbows, bends and sleeves	RVC(40) or CC
	7307.23	-- Butt welding fittings	RVC(40) or CC
	7307.29	-- Other	RVC(40) or CC
		- Other:	
	7307.91	-- Flanges	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	7307.92	-- Threaded elbows, bends and sleeves	RVC(40) or CC
	7307.93	-- Butt welding fittings	RVC(40) or CC
	7307.99	-- Other	RVC(40) or CC
73.08		Structures (excluding prefabricated buildings of 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.	
	7308.10	- Bridges and bridge-sections	RVC(40) or CTH
	7308.20	- Towers and lattice masts	RVC(40) or CTH
	7308.30	- Doors, windows and their frames and thresholds for doors	RVC(40) or CTH
	7308.40	- Equipment for scaffolding, shuttering, propping or pit-propping	RVC(40) or CTH
	7308.90	- Other	RVC(40) or CTH
73.09	7309.00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 L,	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	
73.10		Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	
	7310.10	- Of a capacity of 50 L or more	RVC(40) or CC
		- Of a capacity of less than 50 L:	
	7310.21	-- Cans which are to be closed by soldering or crimping	RVC(40) or CC
	7310.29	-- Other	RVC(40) or CC
73.11	7311.00	Containers for compressed or liquefied gas, of iron or steel.	RVC(40) or CC
73.12		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.	
	7312.10	- Stranded wire, ropes and cables	RVC(40) or CTH
	7312.90	- Other	RVC(40) or CTH
73.13	7313.00	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
73.14		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.	
		- Woven cloth:	
	7314.12	-- Endless bands for machinery, of stainless steel	RVC(40) or CC
	7314.14	-- Other woven cloth, of stainless steel	RVC(40) or CC
	7314.19	-- Other	RVC(40) or CC
	7314.20	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	RVC(40) or CC
		- Other grill, netting and fencing, welded at the intersection:	
	7314.31	-- Plated or coated with zinc	RVC(40) or CC
	7314.39	-- Other	RVC(40) or CC
		- Other cloth, grill, netting and fencing:	
	7314.41	-- Plated or coated with zinc	RVC(40) or CC
	7314.42	-- Coated with plastics	RVC(40) or CC
	7314.49	-- Other	RVC(40) or CC
	7314.50	- Expanded metal	RVC(40) or CC
73.15		Chain and parts thereof, of iron or steel.	
		- Articulated link chain and parts thereof:	
	7315.11	-- Roller chain	RVC(40) or CTH
	7315.12	-- Other chain	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	7315.19	-- Parts	RVC(40) or CTH
	7315.20	- Skid chain	RVC(40) or CTH
		- Other chain:	
	7315.81	-- Stud-link	RVC(40) or CTH
	7315.82	-- Other, welded link	RVC(40) or CTH
	7315.89	-- Other	RVC(40) or CTH
	7315.90	- Other parts	RVC(40) or CTH
73.16	7316.00	Anchors, grapnels and parts thereof, of iron or steel.	RVC(40) or CC
73.17	7317.00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	RVC(40) or CTH
73.18		Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.	
		- Threaded articles:	
	7318.11	-- Coach screws	RVC(40) or CC
	7318.12	-- Other wood screws	RVC(40) or CC
	7318.13	-- Screw hooks and screw rings	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	7318.14	-- Self-tapping screws	RVC(40) or CC
	7318.15	-- Other screws and bolts, whether or not with their nuts or washers	RVC(40) or CC
	7318.16	-- Nuts	RVC(40) or CC
	7318.19	-- Other	RVC(40) or CC
		- Non-threaded articles:	
	7318.21	-- Spring washers and other lock washers	RVC(40) or CC
	7318.22	-- Other washers	RVC(40) or CC
	7318.23	-- Rivets	RVC(40) or CC
	7318.24	-- Cotters and cotter-pins	RVC(40) or CC
	7318.29	-- Other	RVC(40) or CC
73.19		Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.	
	7319.40	- Safety pins and other pins	RVC(40) or CC
	7319.90	- Other	RVC(40) or CC
73.20		Springs and leaves for springs, of iron or steel.	
	7320.10	- Leaf-springs and leaves therefor	RVC(40) or CTH
	7320.20	- Helical springs	RVC(40) or CTH
	7320.90	- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
73.21		Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.	
		- Cooking appliances and plate warmers:	
	7321.11	-- For gas fuel or for both gas and other fuels	RVC(40) or CTSH
	7321.12	-- For liquid fuel	RVC(40) or CTSH
	7321.19	-- Other, including appliances for solid fuel	RVC(40) or CTH or RVC(35) + CTSH
		- Other appliances:	
	7321.81	-- For gas fuel or for both gas and other fuels	RVC(40) or CTH or RVC(35) + CTSH
	7321.82	-- For liquid fuel	RVC(40) or CTSH
	7321.89	-- Other, including appliances for solid fuel	RVC(40) or CTH or RVC(35) + CTSH
	7321.90	- Parts	RVC(40) or CTH
73.22		Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Radiators and parts thereof:	
	7322.11	-- Of cast iron	RVC(40) or CTH
	7322.19	-- Other	RVC(40) or CTH
	7322.90	- Other	RVC(40) or CTH
73.23		Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.	
	7323.10	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	RVC(40) or CTH
		- Other:	
	7323.91	-- Of cast iron, not enamelled	RVC(40) or CC
	7323.92	-- Of cast iron, enamelled	RVC(40) or CC
	7323.93	-- Of stainless steel	RVC(40) or CC
	7323.94	-- Of iron (other than cast iron) or steel, enamelled	RVC(40) or CC
	7323.99	-- Other	RVC(40) or CC
73.24		Sanitary ware and parts thereof, of iron or steel.	
	7324.10	- Sinks and wash basins, of stainless steel	RVC(40) or CC
		- Baths:	
	7324.21	-- Of cast iron, whether or not enamelled	RVC(40) or CC
	7324.29	-- Other	RVC(40) or CC
	7324.90	- Other, including parts	RVC(40) or CC
73.25		Other cast articles of iron or steel.	
	7325.10	- Of non-malleable cast iron	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Other:	
	7325.91	-- Grinding balls and similar articles for mills	RVC(40) or CC
	7325.99	-- Other	RVC(40) or CC
73.26		Other articles of iron or steel.	
		- Forged or stamped, but not further worked:	
	7326.11	-- Grinding balls and similar articles for mills	RVC(40) or CC
	7326.19	-- Other	RVC(40) or CC
	7326.20	- Articles of iron or steel wire	RVC(40) or CC
	7326.90	- Other	RVC(40) or CTH
CHAPTER 74		COPPER AND ARTICLES THEREOF	
74.01	7401.00	Copper mattes; cement copper (precipitated copper).	RVC(40) or CC
74.02	7402.00	Unrefined copper; copper anodes for electrolytic refining.	RVC(40) or CTH
74.03		Refined copper and copper alloys, unwrought.	
		- Refined copper:	
	7403.11	-- Cathodes and sections of cathodes	RVC(40) or CTH
	7403.12	-- Wire-bars	RVC(40) or CTH
	7403.13	-- Billets	RVC(40) or CTH
	7403.19	-- Other	RVC(40) or CTH
		- Copper alloys:	
	7403.21	-- Copper-zinc base alloys (brass)	RVC(40) or CTH
	7403.22	-- Copper-tin base alloys (bronze)	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	7403.29	-- Other copper alloys (other than master alloys of 74.05)	RVC(40) or CTH
74.04	7404.00	Copper waste and scrap.	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
74.05	7405.00	Master alloys of copper.	RVC(40) or CTH
74.06		Copper powders and flakes.	
	7406.10	- Powders of non-lamellar structure	RVC(40) or CTH
	7406.20	- Powders of lamellar structure; flakes	RVC(40) or CTH
74.07		Copper bars, rods and profiles.	
	7407.10	- Of refined copper	RVC(40) or CTH
		- Of copper alloys:	
	7407.21	-- Of copper-zinc base alloys (brass)	RVC(40) or CTH
	7407.29	-- Other	RVC(40) or CTH
74.08		Copper wire.	
		- Of refined copper:	
	7408.11	-- Of which the maximum cross-sectional dimension exceeds 6 mm	RVC(40) or CTH, except from 74.07
	7408.19	-- Other	RVC(40) or CTH, except from 74.07
		- Of copper alloys:	
	7408.21	-- Of copper-zinc base alloys (brass)	RVC(40) or CTH, except from 74.07

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	7408.22	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	RVC(40) or CTH, except from 74.07
	7408.29	-- Other	RVC(40) or CTH, except from 74.07
74.09		Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.	
		- Of refined copper:	
	7409.11	-- In coils	RVC(40) or CTH
	7409.19	-- Other	RVC(40) or CTH
		- Of copper-zinc base alloys (brass):	
	7409.21	-- In coils	RVC(40) or CTH
	7409.29	-- Other	RVC(40) or CTH
		- Of copper-tin base alloys (bronze):	
	7409.31	-- In coils	RVC(40) or CTH
	7409.39	-- Other	RVC(40) or CTH
	7409.40	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	RVC(40) or CTH
	7409.90	- Of other copper alloys	RVC(40) or CTH
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.	
		- Not backed:	
	7410.11	-- Of refined copper	RVC(40) or CTH
	7410.12	-- Of copper alloys	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Backed:	
	7410.21	-- Of refined copper	RVC(40) or CTH
	7410.22	-- Of copper alloys	RVC(40) or CTH
74.11		Copper tubes and pipes.	
	7411.10	- Of refined copper	RVC(40) or CTH
		- Of copper alloys:	
	7411.21	-- Of copper-zinc base alloys (brass)	RVC(40) or CTH
	7411.22	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	RVC(40) or CTH
	7411.29	-- Other	RVC(40) or CTH
74.12		Copper tube or pipe fittings (for example, couplings, elbows, sleeves).	
	7412.10	- Of refined copper	RVC(40) or CTH
	7412.20	- Of copper alloys	RVC(40) or CTH
74.13	7413.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	RVC(40) or CTH, except from 74.08
74.15		Nails, tacks, drawing pins, staples (other than those of 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.	
	7415.10	- Nails and tacks, drawing pins, staples and similar articles	RVC(40) or CTH
		- Other articles, not threaded:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	7415.21	-- Washers (including spring washers)	RVC(40) or CTH
	7415.29	-- Other	RVC(40) or CTH
		- Other threaded articles:	
	7415.33	-- Screws; bolts and nuts	RVC(40) or CTH
	7415.39	-- Other	RVC(40) or CTH
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.	
	7418.10	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	RVC(40) or CTH
	7418.20	- Sanitary ware and parts thereof	RVC(40) or CTH
74.19		Other articles of copper.	
	7419.20	- Cast, moulded, stamped or forged, but not further worked	RVC(40) or CTH
	7419.80	- Other	RVC(40) or CTH
CHAPTER 75		NICKEL AND ARTICLES THEREOF	
75.01		Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.	
	7501.10	- Nickel mattes	RVC(40) or CTH
	7501.20	- Nickel oxide sinters and other intermediate products of nickel metallurgy	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
75.02		Unwrought nickel.	
	7502.10	- Nickel, not alloyed	RVC(40) or CTH
	7502.20	- Nickel alloys	RVC(40) or CTH
75.03	7503.00	Nickel waste and scrap.	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
75.04	7504.00	Nickel powders and flakes.	RVC(40) or CTH
75.05		Nickel bars, rods, profiles and wire.	
		- Bars, rods and profiles:	
	7505.11	-- Of nickel, not alloyed	RVC(40) or CTH
	7505.12	-- Of nickel alloys	RVC(40) or CTH
		- Wire:	
	7505.21	-- Of nickel, not alloyed	RVC(40) or CTH
	7505.22	-- Of nickel alloys	RVC(40) or CTH
75.06		Nickel plates, sheets, strip and foil.	
	7506.10	- Of nickel, not alloyed	RVC(40) or CTH
	7506.20	- Of nickel alloys	RVC(40) or CTH
75.07		Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	
		- Tubes and pipes:	
	7507.11	-- Of nickel, not alloyed	RVC(40) or CTH
	7507.12	-- Of nickel alloys	RVC(40) or CTH
	7507.20	- Tube or pipe fittings	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
75.08		Other articles of nickel.	
	7508.10	- Cloth, grill and netting, of nickel wire	RVC(40) or CTH
	7508.90	- Other	RVC(40) or CTH
CHAPTER 76		ALUMINIUM AND ARTICLES THEREOF	
76.01		Unwrought aluminium.	
	7601.10	- Aluminium, not alloyed	RVC(40) or CC
	7601.20	- Aluminium alloys	RVC(40) or CC
76.02	7602.00	Aluminium waste and scrap.	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
76.03		Aluminium powders and flakes.	
	7603.10	- Powders of non-lamellar structure	RVC(40) or CTH
	7603.20	- Powders of lamellar structure; flakes	RVC(40) or CTH
76.04		Aluminium bars, rods and profiles.	
	7604.10	- Of aluminium, not alloyed	RVC(40) or CTH
		- Of aluminium alloys:	
	7604.21	-- Hollow profiles	RVC(40) or CTH
	7604.29	-- Other	RVC(40) or CTH
76.05		Aluminium wire.	
		- Of aluminium, not alloyed:	
	7605.11	-- Of which the maximum cross-sectional dimension exceeds 7 mm	RVC(40) or CTH, except from 76.04

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	7605.19	-- Other	RVC(40) or CTH, except from 76.04
		- Of aluminium alloys:	
	7605.21	-- Of which the maximum cross-sectional dimension exceeds 7 mm	RVC(40) or CTH, except from 76.04
	7605.29	-- Other	RVC(40) or CTH, except from 76.04
76.06		Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm	
		- Rectangular (including square):	
	7606.11	-- Of aluminium, not alloyed	RVC(40) or CTH
	7606.12	-- Of aluminium alloys	RVC(40) or CTH
		- Other:	
	7606.91	-- Of aluminium, not alloyed	RVC(40) or CTH
	7606.92	-- Of aluminium alloys	RVC(40) or CTH
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.	
		- Not backed:	
	7607.11	-- Rolled but not further worked	RVC(40) or CTH, except from 76.06
	7607.19	-- Other	RVC(40) or CTH, except from 76.06

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	7607.20	- Backed	RVC(40) or CTH, except from 76.06
76.08		Aluminium tubes and pipes.	
	7608.10	- Of aluminium, not alloyed	RVC(40) or CTH
	7608.20	- Of aluminium alloys	RVC(40) or CTH
76.09	7609.00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	RVC(40) or CTH
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.	
	7610.10	- Doors, windows and their frames and thresholds for doors	RVC(40) or CTH
	7610.90	- Other	RVC(40) or CTH
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.	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
76.12		Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	
	7612.10	- Collapsible tubular containers	RVC(40) or CTH
	7612.90	- Other	RVC(40) or CTH
76.13	7613.00	Aluminium containers for compressed or liquefied gas.	RVC(40) or CTH
76.14		Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.	
	7614.10	- With steel core	RVC(40) or CTH, except from 76.05
	7614.90	- Other	RVC(40) or CTH, except from 76.05
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.	
	7615.10	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	RVC(40) or CTH
	7615.20	- Sanitary ware and parts thereof	RVC(40) or CTH
76.16		Other articles of aluminium.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	7616.10	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	RVC(40) or CTH
		- Other:	
	7616.91	-- Cloth, grill, netting and fencing, of aluminium wire	RVC(40) or CTH
	7616.99	-- Other	RVC(40) or CTH
CHAPTER 78		LEAD AND ARTICLES THEREOF	
78.01		Unwrought lead.	
	7801.10	- Refined lead	RVC(40) or CC
		- Other:	
	7801.91	-- Containing by weight antimony as the principal other element	RVC(40) or CC
	7801.99	-- Other	RVC(40) or CC
78.02	7802.00	Lead waste and scrap.	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
78.04		Lead plates, sheets, strip and foil; lead powders and flakes.	
		- Plates, sheets, strip and foil:	
	7804.11	-- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	RVC(40) or CTH
	7804.19	-- Other	RVC(40) or CTH
	7804.20	- Powders and flakes	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
78.06	7806.00	Other articles of lead.	RVC(40) or CTH
CHAPTER 79		ZINC AND ARTICLES THEREOF	
79.01		Unwrought zinc.	
		- Zinc, not alloyed:	
	7901.11	-- Containing by weight 99.99% or more of zinc	RVC(40) or CTH
	7901.12	-- Containing by weight less than 99.99% of zinc	RVC(40) or CTH
	7901.20	- Zinc alloys	RVC(40) or CTH
79.02	7902.00	Zinc waste and scrap.	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
79.03		Zinc dust, powders and flakes.	
	7903.10	- Zinc dust	RVC(40) or CTH
	7903.90	- Other	RVC(40) or CTH
79.04	7904.00	Zinc bars, rods, profiles and wire.	RVC(40) or CTH
79.05	7905.00	Zinc plates, sheets, strip and foil.	RVC(40) or CTH
79.07	7907.00	Other articles of zinc.	RVC(40) or CTH
CHAPTER 80		TIN AND ARTICLES THEREOF	
80.01		Unwrought tin.	
	8001.10	- Tin, not alloyed	RVC(40) or CTH
	8001.20	- Tin alloys	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
80.02	8002.00	Tin waste and scrap.	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
80.03	8003.00	Tin bars, rods, profiles and wire.	RVC(40) or CTH
80.07	8007.00	Other articles of tin.	RVC(40) or CTH
CHAPTER 81		OTHER BASE METALS; CERMETS; ARTICLES THEREOF	
81.01		Tungsten (wolfram) and articles thereof, including waste and scrap.	
	8101.10	- Powders	RVC(40) or CC
		- Other:	
	8101.94	-- Unwrought tungsten, including bars and rods obtained simply by sintering	RVC(40) or CC
	8101.96	-- Wire	RVC(40) or CTS
	8101.97	-- Waste and scrap	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	8101.99	-- Other	RVC(40) or CTS
81.02		Molybdenum and articles thereof, including waste and scrap.	
	8102.10	- Powders	RVC(40) or CC
		- Other:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8102.94	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	RVC(40) or CC
	8102.95	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	RVC(40) or CTSH
	8102.96	-- Wire	RVC(40) or CTSH
	8102.97	-- Waste and scrap	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	8102.99	-- Other	RVC(40) or CTSH
81.03		Tantalum and articles thereof, including waste and scrap.	
	8103.20	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	RVC(40) or CTSH
	8103.30	- Waste and scrap	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
		- Other:	
	8103.91	-- Crucibles	RVC(40) or CTSH except from 8103.99

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8103.99	-- Other	RVC(40) or CTSH except from 8103.91
81.04		Magnesium and articles thereof, including waste and scrap.	
		- Unwrought magnesium:	
	8104.11	-- Containing at least 99.8% by weight of magnesium	RVC(40) or CC
	8104.19	-- Other	RVC(40) or CC
	8104.20	- Waste and scrap	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	8104.30	- Rasplings, turnings and granules, graded according to size; powders	RVC(40) or CTSH
	8104.90	- Other	RVC(40) or CTSH
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	RVC(40) or CTSH
	8105.30	- Waste and scrap	Origin shall be conferred to a good of this subheading that is derived

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
			from production or consumption in a Party
	8105.90	- Other	RVC(40) or CTSH
81.06		Bismuth and articles thereof, including waste and scrap.	
	8106.10	- Containing more than 99.99 % of bismuth, by weight	RVC(40) or CTH
	8106.90	- Other	RVC(40) or CTH
81.08		Titanium and articles thereof, including waste and scrap.	
	8108.20	- Unwrought titanium; powders	RVC(40) or CC
	8108.30	- Waste and scrap	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	8108.90	- Other	RVC(40) or CTSH
81.09		Zirconium and articles thereof, including waste and scrap.	
		- Unwrought zirconium; powders:	
	8109.21	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	RVC(40) or CTSH
	8109.29	-- Other	RVC(40) or CTSH
		- Waste and scrap:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8109.31	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	8109.39	-- Other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
		- Other:	
	8109.91	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	RVC(40) or CTSH
	8109.99	-- Other	RVC(40) or CTSH
81.10		Antimony and articles thereof, including waste and scrap.	
	8110.10	- Unwrought antimony; powders	RVC(40) or CTSH
	8110.20	- Waste and scrap	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	8110.90	- Other	RVC(40) or CTSH
81.11	8111.00	Manganese and articles thereof, including waste and scrap.	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
81.12		Beryllium, chromium, hafnium, rhenium, thallium, cadmium, germanium, vanadium, gallium, indium and niobium (columbium), and articles of these metals, including waste and scrap.	
		- Beryllium:	
	8112.12	-- Unwrought; powders	RVC(40) or CC
	8112.13	-- Waste and scrap	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	8112.19	-- Other	RVC(40) or CTSH
		- Chromium:	
	8112.21	-- Unwrought; powders	RVC(40) or CTSH
	8112.22	-- Waste and scrap	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	8112.29	-- Other	RVC(40) or CTSH
		- Hafnium:	
	8112.31	-- Unwrought; waste and scrap; powders	RVC(40) or CTSH
	8112.39	-- Other	RVC(40) or CTSH
		- Rhenium:	
	8112.41	-- Unwrought; waste and scrap; powders	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8112.49	-- Other	RVC(40) or CTSH
		- Thallium:	
	8112.51	-- Unwrought; powders	RVC(40) or CTSH
	8112.52	-- Waste and scrap	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	8112.59	-- Other	RVC(40) or CTSH
		- Cadmium:	
	8112.61	-- Waste and scrap	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	8112.69	-- Other	RVC(40) or CTSH
		- Other:	
	8112.92	-- Unwrought; waste and scrap; powders	RVC(40) or CTSH
	8112.99	-- Other	RVC(40) or CTSH
81.13	8113.00	Cermets and articles thereof, including waste and scrap.	RVC(40) or CC
CHAPTER 82		TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
82.01		Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.	
	8201.10	- Spades and shovels	RVC(40) or CC
	8201.30	- Mattocks, picks, hoes and rakes	RVC(40) or CC
	8201.40	- Axes, bill hooks and similar hewing tools	RVC(40) or CC
	8201.50	- Secateurs and similar one-handed pruners and shears (including poultry shears)	RVC(40) or CC
	8201.60	- Hedge shears, two-handed pruning shears and similar two-handed shears	RVC(40) or CC
	8201.90	- Other hand tools of a kind used in agriculture, horticulture or forestry	RVC(40) or CC
82.02		Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).	
	8202.10	- Hand saws	RVC(40) or CC
	8202.20	- Band saw blades	RVC(40) or CC
		- Circular saw blades (including slitting or slotting saw blades):	
	8202.31	-- With working part of steel	RVC(40) or CC
	8202.39	-- Other, including parts	RVC(40) or CC
	8202.40	- Chain saw blades	RVC(40) or CC
		- Other saw blades:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8202.91	-- Straight saw blades, for working metal	RVC(40) or CC
	8202.99	-- Other	RVC(40) or CC
82.03		Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.	
	8203.10	- Files, rasps and similar tools	RVC(40) or CC
	8203.20	- Pliers (including cutting pliers), pincers, tweezers and similar tools	RVC(40) or CC
	8203.30	- Metal cutting shears and similar tools	RVC(40) or CC
	8203.40	- Pipe-cutters, bolt croppers, perforating punches and similar tools	RVC(40) or CC
82.04		Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.	
		- Hand-operated spanners and wrenches:	
	8204.11	-- Non-adjustable	RVC(40) or CC
	8204.12	-- Adjustable	RVC(40) or CC
	8204.20	- Interchangeable spanner sockets, with or without handles	RVC(40) or CC
82.05		Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.	
	8205.10	- Drilling, threading or tapping tools	RVC(40) or CC
	8205.20	- Hammers and sledge hammers	RVC(40) or CC
	8205.30	- Planes, chisels, gouges and similar cutting tools for working wood	RVC(40) or CC
	8205.40	- Screwdrivers	RVC(40) or CC
		- Other hand tools (including glaziers' diamonds):	
	8205.51	-- Household tools	RVC(40) or CC
	8205.59	-- Other	RVC(40) or CC
	8205.60	- Blow lamps	RVC(40) or CC
	8205.70	- Vices, clamps and the like	RVC(40) or CC
	8205.90	- Other, including sets of articles of two or more subheadings of this heading	RVC(40) or CC
82.06	8206.00	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	RVC(40) or CC
82.07		Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Rock drilling or earth boring tools:	
	8207.13	-- With working part of cermets	RVC(40) or CC
	8207.19	-- Other, including parts	RVC(40) or CC
	8207.20	- Dies for drawing or extruding metal	RVC(40) or CC
	8207.30	- Tools for pressing, stamping or punching	RVC(40) or CC
	8207.40	- Tools for tapping or threading	RVC(40) or CC
	8207.50	- Tools for drilling, other than for rock drilling	RVC(40) or CC
	8207.60	- Tools for boring or broaching	RVC(40) or CC
	8207.70	- Tools for milling	RVC(40) or CC
	8207.80	- Tools for turning	RVC(40) or CC
	8207.90	- Other interchangeable tools	RVC(40) or CC
82.08		Knives and cutting blades, for machines or for mechanical appliances.	
	8208.10	- For metal working	RVC(40) or CC
	8208.20	- For wood working	RVC(40) or CC
	8208.30	- For kitchen appliances or for machines used by the food industry	RVC(40) or CC
	8208.40	- For agricultural, horticultural or forestry machines	RVC(40) or CC
	8208.90	- Other	RVC(40) or CC
82.09	8209.00	Plates, sticks, tips and the like for tools, unmounted, of cermets.	RVC(40) or CC
82.10	8210.00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
82.11		Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.	
	8211.10	- Sets of assorted articles	RVC(40) or CC
		- Other:	
	8211.91	-- Table knives having fixed blades	RVC(40) or CC
	8211.92	-- Other knives having fixed blades	RVC(40) or CC
	8211.93	-- Knives having other than fixed blades	RVC(40) or CC
	8211.94	-- Blades	RVC(40) or CC
	8211.95	-- Handles of base metal	RVC(40) or CC
82.12		Razors and razor blades (including razor blade blanks in strips).	
	8212.10	- Razors	RVC(40) or CC
	8212.20	- Safety razor blades, including razor blade blanks in strips	RVC(40) or CC
	8212.90	- Other parts	RVC(40) or CC
82.13	8213.00	Scissors, tailors' shears and similar shears, and blades therefor.	RVC(40) or CC
82.14		Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).	
	8214.10	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8214.20	- Manicure or pedicure sets and instruments (including nail files)	RVC(40) or CC
	8214.90	- Other	RVC(40) or CC
82.15		Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.	
	8215.10	- Sets of assorted articles containing at least one article plated with precious metal	RVC(40) or CC
	8215.20	- Other sets of assorted articles	RVC(40) or CC
		- Other:	
	8215.91	-- Plated with precious metal	RVC(40) or CC
	8215.99	-- Other	RVC(40) or CC
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.	
	8301.10	- Padlocks	RVC(40) or CTSH
	8301.20	- Locks of a kind used for motor vehicles	RVC(40) or CTSH
	8301.30	- Locks of a kind used for furniture	RVC(40) or CTSH
	8301.40	- Other locks	RVC(40) or CTSH
	8301.50	- Clasps and frames with clasps, incorporating locks	RVC(40) or CTSH
	8301.60	- Parts	RVC(40) or CC
	8301.70	- Keys presented separately	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
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.	
	8302.10	- Hinges	RVC(40) or CTH
	8302.20	- Castors	RVC(40) or CTH
	8302.30	- Other mountings, fittings and similar articles suitable for motor vehicles	RVC(40) or CTH
		- Other mountings, fittings and similar articles:	
	8302.41	-- Suitable for buildings	RVC(40) or CTH
	8302.42	-- Other, suitable for furniture	RVC(40) or CTH
	8302.49	-- Other	RVC(40) or CTH
	8302.50	- Hat-racks, hat-pegs, brackets and similar fixtures	RVC(40) or CTH
	8302.60	- Automatic door closers	RVC(40) or CTH
83.03	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.	RVC(40) or CTH
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.	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
83.05		Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.	
	8305.10	- Fittings for loose-leaf binders or files	RVC(40) or CTH
	8305.20	- Staples in strips	RVC(40) or CTH
	8305.90	- Other, including parts	RVC(40) or CTH
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	
	8306.10	- Bells, gongs and the like	RVC(40) or CTH
		- Statuettes and other ornaments:	
	8306.21	-- Plated with precious metal	RVC(40) or CTH
	8306.29	-- Other	RVC(40) or CTH
	8306.30	- Photograph, picture or similar frames; mirrors	RVC(40) or CTH
83.07		Flexible tubing of base metal, with or without fittings.	
	8307.10	- Of iron or steel	RVC(40) or CTH
	8307.90	- Of other base metal	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
83.08		Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist-watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.	
	8308.10	- Hooks, eyes and eyelets	RVC(40) or CTH
	8308.20	- Tubular or bifurcated rivets	RVC(40) or CTH
	8308.90	- Other, including parts	RVC(40) or CTH
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.	
	8309.10	- Crown corks	RVC(40) or CTH
	8309.90	- Other	RVC(40) or CTH
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.	RVC(40) or CTH
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.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8311.10	- Coated electrodes of base metal, for electric arc-welding	RVC(40) or CTH
	8311.20	- Cored wire of base metal, for electric arc-welding	RVC(40) or CTH
	8311.30	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	RVC(40) or CTH
	8311.90	- Other	RVC(40) or CTH
SECTION XVI MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES			
CHAPTER 84		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	RVC(40) or CTSH
	8401.20	- Machinery and apparatus for isotopic separation, and parts thereof	RVC(40) or CTSH
	8401.30	- Fuel elements (cartridges), non-irradiated	RVC(40) or CTSH
	8401.40	- Parts of nuclear reactors	RVC(40) or CTH
84.02		Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Steam or other vapour generating boilers:	
	8402.11	-- Watertube boilers with a steam production exceeding 45 t per hour	RVC(40) or CTSH, except from 8402.12
	8402.12	-- Watertube boilers with a steam production not exceeding 45 t per hour	RVC(40) or CTSH, except from 8402.11
	8402.19	-- Other vapour generating boilers, including hybrid boilers	RVC(40) or CTSH
	8402.20	- Super-heated water boilers	RVC(40) or CTSH
	8402.90	- Parts	RVC(40) or CTH
84.03		Central heating boilers other than those of heading 84.02.	
	8403.10	- Boilers	RVC(40) or CTSH
	8403.90	- Parts	RVC(40) or CTH
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	RVC(40) or CTSH
	8404.20	- Condensers for steam or other vapour power units	RVC(40) or CTSH
	8404.90	- Parts	RVC(40) or CTH
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.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8405.10	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	RVC(40) or CTSB
	8405.90	- Parts	RVC(40) or CTH
84.06		Steam turbines and other vapour turbines.	
	8406.10	- Turbines for marine propulsion	RVC(40) or CTSB
		- Other turbines:	
	8406.81	-- Of an output exceeding 40 MW	RVC(40) or CTSB, except from 8406.82
	8406.82	-- Of an output not exceeding 40 MW	RVC(40) or CTSB, except from 8406.81
	8406.90	- Parts	RVC(40) or CTH
84.07		Spark-ignition reciprocating or rotary internal combustion piston engines.	
	8407.10	- Aircraft engines	RVC(40) or CTH
		- Marine propulsion engines:	
	8407.21	-- Outboard motors	RVC(40) or CTH
	8407.29	-- Other	RVC(40) or CTH
		- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:	
	8407.31	-- Of a cylinder capacity not exceeding 50 cc	RVC(40) or CTH
	8407.32	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	RVC(40) or CTH

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HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8407.33	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	RVC(40) or CTH
	8407.34	-- Of a cylinder capacity exceeding 1,000 cc	RVC(40) or CTH
	8407.90	- Other engines	RVC(40) or CTH
84.08		Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).	
	8408.10	- Marine propulsion engines	RVC(40) or CTH
	8408.20	- Engines of a kind used for the propulsion of vehicles of Chapter 87	RVC(40) or CTH
	8408.90	- Other engines	RVC(40) or CTH
84.09		Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.	
	8409.10	- For aircraft engines	RVC(40) or CTH
		- Other:	
	8409.91	-- Suitable for use solely or principally with spark-ignition internal combustion piston engines	RVC(40) or CTH
	8409.99	-- Other	RVC(40) or CTH
84.10		Hydraulic turbines, water wheels, and regulators therefor.	
		- Hydraulic turbines and water wheels:	
	8410.11	-- Of a power not exceeding 1,000 kW	RVC(40) or CTH, except from 8410.12 or 8410.13
	8410.12	-- Of a power exceeding 1,000 kW but not exceeding 10,000 kW	RVC(40) or CTH, except from 8410.11 or 8410.13

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8410.13	-- Of a power exceeding 10,000 kW	RVC(40) or CTSH, except from 8410.11 or 8410.12
	8410.90	- Parts, including regulators	RVC(40) or CTH
84.11		Turbo-jets, turbo-propellers and other gas turbines.	
		- Turbo-jets:	
	8411.11	-- Of a thrust not exceeding 25 kN	RVC(40) or CTSH, except from 8411.12 through 8411.82
	8411.12	-- Of a thrust exceeding 25 kN	RVC(40) or CTSH, except from 8411.11 or 8411.21 through 8411.82
		- Turbo-propellers:	
	8411.21	-- Of a power not exceeding 1,100 kW	RVC(40) or CTSH, except from 8411.11, 8411.12 or 8411.22 through 8411.82
	8411.22	-- Of a power exceeding 1,100 kW	RVC(40) or CTSH, except from 8411.11 through 8411.21, 8411.81 or 8411.82
		- Other gas turbines:	
	8411.81	-- Of a power not exceeding 5,000 kW	RVC(40) or CTSH, except from 8411.11 through 8411.22 or 8411.82
	8411.82	-- Of a power exceeding 5,000 kW	RVC(40) or CTSH, except from 8411.11 through 8411.81

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Parts:	
	8411.91	-- Of turbo-jets or turbo-propellers	RVC(40) or CTH
	8411.99	-- Other	RVC(40) or CTH
84.12		Other engines and motors.	
	8412.10	- Reaction engines other than turbo-jets	RVC(40) or CTSH
		- Hydraulic power engines and motors:	
	8412.21	-- Linear acting (cylinders)	RVC(40) or CTSH
	8412.29	-- Other	RVC(40) or CTSH
		- Pneumatic power engines and motors:	
	8412.31	-- Linear acting (cylinders)	RVC(40) or CTSH
	8412.39	-- Other	RVC(40) or CTSH
	8412.80	- Other	RVC(40) or CTSH
	8412.90	- Parts	RVC(40) or CTH
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	RVC(40) or CTSH
	8413.19	-- Other	RVC(40) or CTSH
	8413.20	- Hand pumps, other than those of subheading 8413.11 or 8413.19	RVC(40) or CTSH
	8413.30	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	RVC(40) or CTSH
	8413.40	- Concrete pumps	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8413.50	- Other reciprocating positive displacement pumps	RVC(40) or CTSH
	8413.60	- Other rotary positive displacement pumps	RVC(40) or CTSH
	8413.70	- Other centrifugal pumps	RVC(40) or CTSH
		- Other pumps; liquid elevators:	
	8413.81	-- Pumps	RVC(40) or CTSH
	8413.82	-- Liquid elevators	RVC(40) or CTSH
		- Parts:	
	8413.91	-- Of pumps	RVC(40) or CTH
	8413.92	-- Of liquid elevators	RVC(40) or CTH
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; gas-tight biological safety cabinets, whether or not fitted with filters.	
	8414.10	- Vacuum pumps	RVC(40) or CTSH
	8414.20	- Hand- or foot-operated air pumps	RVC(40) or CTSH
	8414.30	- Compressors of a kind used in refrigerating equipment	RVC(40) or CTSH
	8414.40	- Air compressors mounted on a wheeled chassis for towing	RVC(40) or CTSH
		- Fans:	
	8414.51	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	RVC(40) or CTSH
	8414.59	-- Other	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8414.60	- Hoods having a maximum horizontal side not exceeding 120 cm	RVC(40) or CTSH
	8414.70	- Gas-tight biological safety cabinets	RVC(40) or CTSH
	8414.80	- Other	RVC(40) or CTSH
	8414.90	- Parts	RVC(40) or CTH
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	- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system"	RVC(40) or CTSH
	8415.20	- Of a kind used for persons, in motor vehicles	RVC(40) or CTSH
		- Other:	
	8415.81	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	RVC(40) or CTSH
	8415.82	-- Other, incorporating a refrigerating unit	RVC(40) or CTSH
	8415.83	-- Not incorporating a refrigerating unit	RVC(40) or CTSH
	8415.90	- Parts	RVC(40) or CTH
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	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8416.20	- Other furnace burners, including combination burners	RVC(40) or CTSH
	8416.30	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	RVC(40) or CTSH
	8416.90	- Parts	RVC(40) or CTH
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	RVC(40) or CTSH
	8417.20	- Bakery ovens, including biscuit ovens	RVC(40) or CTSH
	8417.80	- Other	RVC(40) or CTSH
	8417.90	- Parts	RVC(40) or CTH
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 or drawers, or combinations thereof	RVC(40) or CTSH
		- Refrigerators, household type:	
	8418.21	-- Compression-type	RVC(40) or CTSH
	8418.29	-- Other	RVC(40) or CTSH
	8418.30	- Freezers of the chest type, not exceeding 800 l capacity	RVC(40) or CTSH
	8418.40	- Freezers of the upright type, not exceeding 900 l capacity	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8418.50	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	RVC(40) or CTSH
		- Other refrigerating or freezing equipment; heat pumps:	
	8418.61	-- Heat pumps other than air conditioning machines of heading 84.15	RVC(40) or CTSH
	8418.69	-- Other	RVC(40) or CTSH
		- Parts:	
	8418.91	-- Furniture designed to receive refrigerating or freezing equipment	RVC(40) or CTH
	8418.99	-- Other	RVC(40) or CTH
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	RVC(40) or CTSH
	8419.12	-- Solar water heaters	RVC(40) or CTSH
	8419.19	-- Other	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8419.20	- Medical, surgical or laboratory sterilisers	RVC(40) or CTSH
		- Dryers:	
	8419.33	-- Lyophilisation apparatus, freeze drying units and spray dryers	RVC(40) or CTSH
	8419.34	-- Other, for agricultural products	RVC(40) or CTSH
	8419.35	-- Other, for wood, paper pulp, paper or paperboard	RVC(40) or CTSH
	8419.39	-- Other	RVC(40) or CTSH
	8419.40	- Distilling or rectifying plant	RVC(40) or CTSH
	8419.50	- Heat exchange units	RVC(40) or CTSH
	8419.60	- Machinery for liquefying air or other gases	RVC(40) or CTSH
		- Other machinery, plant and equipment:	
	8419.81	-- For making hot drinks or for cooking or heating food	RVC(40) or CTSH
	8419.89	-- Other	RVC(40) or CTSH
	8419.90	- Parts	RVC(40) or CTH
84.20		Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.	
	8420.10	- Calendering or other rolling machines	RVC(40) or CTSH
		- Parts:	
	8420.91	-- Cylinders	RVC(40) or CTH
	8420.99	-- Other	RVC(40) or CTH
84.21		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases.	
		- Centrifuges, including centrifugal dryers:	
	8421.11	-- Cream separators	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8421.12	-- Clothes-dryers	RVC(40) or CTSH
	8421.19	-- Other	RVC(40) or CTSH
		- Filtering or purifying machinery and apparatus for liquids:	
	8421.21	-- For filtering or purifying water	RVC(40) or CTSH
	8421.22	-- For filtering or purifying beverages other than water	RVC(40) or CTSH
	8421.23	-- Oil or petrol-filters for internal combustion engines	RVC(40) or CTSH
	8421.29	-- Other	RVC(40) or CTSH
		- Filtering or purifying machinery and apparatus for gases:	
	8421.31	-- Intake air filters for internal combustion engines	RVC(40) or CTSH
	8421.32	-- Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines	RVC(40) or CTSH
	8421.39	-- Other	RVC(40) or CTSH
		- Parts:	
	8421.91	-- Of centrifuges, including centrifugal dryers	RVC(40) or CTH
	8421.99	-- Other	RVC(40) or CTH
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	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		heat-shrink wrapping machinery); machinery for aerating beverages.	
		- Dish washing machines:	
	8422.11	-- Of the household type	RVC(40) or CTH or RVC(35) + CTSH
	8422.19	-- Other	RVC(40) or CTH or RVC(35) + CTSH
	8422.20	- Machinery for cleaning or drying bottles or other containers	RVC(40) or CTH or RVC(35) + CTSH
	8422.30	- Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	RVC(40) or CTSH
	8422.40	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	RVC(40) or CTSH
	8422.90	- Parts	RVC(40) or CTH
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	RVC(40) or CTSH

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HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8423.20	- Scales for continuous weighing of goods on conveyors	RVC(40) or CTSH
	8423.30	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	RVC(40) or CTSH
		- Other weighing machinery:	
	8423.81	-- Having a maximum weighing capacity not exceeding 30 kg	RVC(40) or CTSH
	8423.82	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	RVC(40) or CTSH
	8423.89	-- Other	RVC(40) or CTSH
	8423.90	- Weighing machine weights of all kinds; parts of weighing machinery	RVC(40) or CTH
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	RVC(40) or CTSH
	8424.20	- Spray guns and similar appliances	RVC(40) or CTSH
	8424.30	- Steam or sand blasting machines and similar jet projecting machines	RVC(40) or CTSH
		- Agricultural or horticultural sprayers:	
	8424.41	-- Portable sprayers	RVC(40) or CTSH
	8424.49	-- Other	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Other appliances:	
	8424.82	-- Agricultural or horticultural	RVC(40) or CTSH
	8424.89	-- Other	RVC(40) or CTSH
	8424.90	- Parts	RVC(40) or CTH
84.25		Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.	
		- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:	
	8425.11	-- Powered by electric motor	RVC(40) or CTH
	8425.19	-- Other	RVC(40) or CTH
		- Winches; capstans:	
	8425.31	-- Powered by electric motor	RVC(40) or CTH
	8425.39	-- Other	RVC(40) or CTH
		- Jacks; hoists of a kind used for raising vehicles:	
	8425.41	-- Built-in jacking systems of a type used in garages	RVC(40) or CTH
	8425.42	-- Other jacks and hoists, hydraulic	RVC(40) or CTH
	8425.49	-- Other	RVC(40) or CTH
84.26		Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.	
		- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:	
	8426.11	-- Overhead travelling cranes on fixed support	RVC(40) or CTH
	8426.12	-- Mobile lifting frames on tyres and straddle carriers	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8426.19	-- Other	RVC(40) or CTH
	8426.20	- Tower cranes	RVC(40) or CTH
	8426.30	- Portal or pedestal jib cranes	RVC(40) or CTH
		- Other machinery, self-propelled:	
	8426.41	-- On tyres	RVC(40) or CTH
	8426.49	-- Other	RVC(40) or CTH
		- Other machinery:	
	8426.91	-- Designed for mounting on road vehicles	RVC(40) or CTH
	8426.99	-- Other	RVC(40) or CTH
84.27		Fork-lift trucks; other works trucks fitted with lifting or handling equipment.	
	8427.10	- Self-propelled trucks powered by an electric motor	RVC(40) or CTH
	8427.20	- Other self-propelled trucks	RVC(40) or CTH
	8427.90	- Other trucks	RVC(40) or CTH
84.28		Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).	
	8428.10	- Lifts and skip hoists	RVC(40) or CTH
	8428.20	- Pneumatic elevators and conveyors	RVC(40) or CTH
		- Other continuous-action elevators and conveyors, for goods or materials:	
	8428.31	-- Specially designed for underground use	RVC(40) or CTH
	8428.32	-- Other, bucket type	RVC(40) or CTH
	8428.33	-- Other, belt type	RVC(40) or CTH
	8428.39	-- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8428.40	- Escalators and moving walkways	RVC(40) or CTH
	8428.60	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	RVC(40) or CTH
	8428.70	- Industrial robots	RVC(40) or CTH
	8428.90	- Other machinery	RVC(40) or CTH
84.29		Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.	
		- Bulldozers and angledozers:	
	8429.11	-- Track laying	RVC(40) or CTH
	8429.19	-- Other	RVC(40) or CTH
	8429.20	- Graders and levellers	RVC(40) or CTH
	8429.30	- Scrapers	RVC(40) or CTH
	8429.40	- Tamping machines and road rollers	RVC(40) or CTH
		- Mechanical shovels, excavators and shovel loaders:	
	8429.51	-- Front-end shovel loaders	RVC(40) or CTH
	8429.52	-- Machinery with a 360° revolving superstructure	RVC(40) or CTH
	8429.59	-- Other	RVC(40) or CTH
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.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8430.10	- Pile-drivers and pile-extractors	RVC(40) or CTH
	8430.20	- Snow-ploughs and snow-blowers	RVC(40) or CTH
		- Coal or rock cutters and tunnelling machinery:	
	8430.31	-- Self-propelled	RVC(40) or CTH
	8430.39	-- Other	RVC(40) or CTH
		- Other boring or sinking machinery:	
	8430.41	-- Self-propelled	RVC(40) or CTH
	8430.49	-- Other	RVC(40) or CTH
	8430.50	- Other machinery, self-propelled	RVC(40) or CTH
		- Other machinery, not self-propelled:	
	8430.61	-- Tamping or compacting machinery	RVC(40) or CTH
	8430.69	-- Other	RVC(40) or CTH
84.31		Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.	
	8431.10	- Of machinery of heading 84.25	RVC(40) or CTH
	8431.20	- Of machinery of heading 84.27	RVC(40) or CTH
		- Of machinery of heading 84.28:	
	8431.31	-- Of lifts, skip hoists or escalators	RVC(40) or CTH
	8431.39	-- Other	RVC(40) or CTH
		- Of machinery of heading 84.26, 84.29 or 84.30:	
	8431.41	-- Buckets, shovels, grabs and grips	RVC(40) or CTH
	8431.42	-- Bulldozer or angledozer blades	RVC(40) or CTH
	8431.43	-- Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8431.49	-- Other	RVC(40) or CTH
84.32		Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.	
	8432.10	- Ploughs	RVC(40) or CTSH
		- Harrows, scarifiers, cultivators, weeders and hoes:	
	8432.21	-- Disc harrows	RVC(40) or CTSH
	8432.29	-- Other	RVC(40) or CTSH
		- Seeders, planters and transplanters:	
	8432.31	-- No-till direct seeders, planters and transplanters	RVC(40) or CTSH
	8432.39	-- Other	RVC(40) or CTSH
		- Manure spreaders and fertiliser distributors:	
	8432.41	-- Manure spreaders	RVC(40) or CTSH
	8432.42	-- Fertiliser distributors	RVC(40) or CTSH
	8432.80	- Other machinery	RVC(40) or CTSH
	8432.90	- Parts	RVC(40) or CTH
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	RVC(40) or CTSH
	8433.19	-- Other	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8433.20	- Other mowers, including cutter bars for tractor mounting	RVC(40) or CTSH
	8433.30	- Other haymaking machinery	RVC(40) or CTSH
	8433.40	- Straw or fodder balers, including pick-up balers	RVC(40) or CTSH
		- Other harvesting machinery; threshing machinery:	
	8433.51	-- Combine harvester-threshers	RVC(40) or CTSH
	8433.52	-- Other threshing machinery	RVC(40) or CTSH
	8433.53	-- Root or tuber harvesting machines	RVC(40) or CTSH
	8433.59	-- Other	RVC(40) or CTSH
	8433.60	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	RVC(40) or CTSH
	8433.90	- Parts	RVC(40) or CTH
84.34		Milking machines and dairy machinery.	
	8434.10	- Milking machines	RVC(40) or CTSH
	8434.20	- Dairy machinery	RVC(40) or CTSH
	8434.90	- Parts	RVC(40) or CTH
84.35		Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.	
	8435.10	- Machinery	RVC(40) or CTSH
	8435.90	- Parts	RVC(40) or CTH
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.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8436.10	- Machinery for preparing animal feeding stuffs	RVC(40) or CTSH
		- Poultry-keeping machinery; poultry incubators and brooders:	
	8436.21	-- Poultry incubators and brooders	RVC(40) or CTSH
	8436.29	-- Other	RVC(40) or CTSH
	8436.80	- Other machinery	RVC(40) or CTSH
		- Parts:	
	8436.91	-- Of poultry-keeping machinery or poultry incubators and brooders	RVC(40) or CTH
	8436.99	-- Other	RVC(40) or CTH
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	RVC(40) or CTSH
	8437.80	- Other machinery	RVC(40) or CTSH
	8437.90	- Parts	RVC(40) or CTH
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 or microbial fats or oils.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8438.10	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	RVC(40) or CTSH
	8438.20	- Machinery for the manufacture of confectionery, cocoa or chocolate	RVC(40) or CTSH
	8438.30	- Machinery for sugar manufacture	RVC(40) or CTSH
	8438.40	- Brewery machinery	RVC(40) or CTSH
	8438.50	- Machinery for the preparation of meat or poultry	RVC(40) or CTSH
	8438.60	- Machinery for the preparation of fruits, nuts or vegetables	RVC(40) or CTSH
	8438.80	- Other machinery	RVC(40) or CTSH
	8438.90	- Parts	RVC(40) or CTH
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	RVC(40) or CTSH
	8439.20	- Machinery for making paper or paperboard	RVC(40) or CTSH
	8439.30	- Machinery for finishing paper or paperboard	RVC(40) or CTSH
		- Parts:	
	8439.91	-- Of machinery for making pulp of fibrous cellulosic material	RVC(40) or CTH
	8439.99	-- Other	RVC(40) or CTH
84.40		Book-binding machinery, including book-sewing machines.	
	8440.10	- Machinery	RVC(40) or CTSH
	8440.90	- Parts	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
84.41		Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.	
	8441.10	- Cutting machines	RVC(40) or CTSH
	8441.20	- Machines for making bags, sacks or envelopes	RVC(40) or CTSH
	8441.30	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	RVC(40) or CTSH
	8441.40	- Machines for moulding articles in paper pulp, paper or paperboard	RVC(40) or CTSH
	8441.80	- Other machinery	RVC(40) or CTSH
	8441.90	- Parts	RVC(40) or CTH
84.42		Machinery, apparatus and equipment (other than the machines of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).	
	8442.30	- Machinery, apparatus and equipment	RVC(40) or CTSH
	8442.40	- Parts of the foregoing machinery, apparatus or equipment	RVC(40) or CTH
	8442.50	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
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	RVC(40) or CTSH
	8443.12	-- Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	RVC(40) or CTSH
	8443.13	-- Other offset printing machinery	RVC(40) or CTSH
	8443.14	-- Letterpress printing machinery, reel fed, excluding flexographic printing	RVC(40) or CTSH
	8443.15	-- Letterpress printing machinery, other than reel fed, excluding flexographic printing	RVC(40) or CTSH
	8443.16	-- Flexographic printing machinery	RVC(40) or CTSH
	8443.17	-- Gravure printing machinery	RVC(40) or CTSH
	8443.19	-- Other	RVC(40) or CTSH
		- Other printers, copying machines and facsimile machines, whether or not combined:	
	8443.31	-- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8443.32	-- Other, capable of connecting to an automatic data processing machine or to a network	RVC(40) or CTSH
	8443.39	-- Other	RVC(40) or CTSH
		- Parts and accessories:	
	8443.91	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	RVC(40) or CTH
	8443.99	-- Other	RVC(40) or CTH
84.44	8444.00	Machines for extruding, drawing, texturing or cutting man-made textile materials.	RVC(40) or CTH
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.	
		- Machines for preparing textile fibres:	
	8445.11	-- Carding machines	RVC(40) or CTH
	8445.12	-- Combing machines	RVC(40) or CTH
	8445.13	-- Drawing or roving machines	RVC(40) or CTH
	8445.19	-- Other	RVC(40) or CTH
	8445.20	- Textile spinning machines	RVC(40) or CTH
	8445.30	- Textile doubling or twisting machines	RVC(40) or CTH
	8445.40	- Textile winding (including weft-winding) or reeling machines	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8445.90	- Other	RVC(40) or CTH
84.46		Weaving machines (looms).	
	8446.10	- For weaving fabrics of a width not exceeding 30 cm	RVC(40) or CTH
		- For weaving fabrics of a width exceeding 30 cm, shuttle type:	
	8446.21	-- Power looms	RVC(40) or CTH
	8446.29	-- Other	RVC(40) or CTH
	8446.30	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	RVC(40) or CTH
84.47		Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.	
		- Circular knitting machines:	
	8447.11	-- With cylinder diameter not exceeding 165 mm	RVC(40) or CTH
	8447.12	-- With cylinder diameter exceeding 165 mm	RVC(40) or CTH
	8447.20	- Flat knitting machines; stitch-bonding machines	RVC(40) or CTH
	8447.90	- Other	RVC(40) or CTH
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	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		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	RVC(40) or CTSH
	8448.19	-- Other	RVC(40) or CTSH
	8448.20	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	RVC(40) or CTH
		- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:	
	8448.31	-- Card clothing	RVC(40) or CTH
	8448.32	-- Of machines for preparing textile fibres, other than card clothing	RVC(40) or CTH
	8448.33	-- Spindles, spindle flyers, spinning rings and ring travellers	RVC(40) or CTH
	8448.39	-- Other	RVC(40) or CTH
		- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:	
	8448.42	-- Reeds for looms, healds and heald-frames	RVC(40) or CTH
	8448.49	-- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- 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	RVC(40) or CTH
	8448.59	-- Other	RVC(40) or CTH
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.	RVC(40) or CTH
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	RVC(40) or CTSH
	8450.12	-- Other machines, with built-in centrifugal drier	RVC(40) or CTSH
	8450.19	-- Other	RVC(40) or CTSH
	8450.20	- Machines, each of a dry linen capacity exceeding 10 kg	RVC(40) or CTSH
	8450.90	- Parts	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
84.51		Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.	
	8451.10	- Dry-cleaning machines	RVC(40) or CTSH
		- Drying machines:	
	8451.21	-- Each of a dry linen capacity not exceeding 10 kg	RVC(40) or CTSH
	8451.29	-- Other	RVC(40) or CTSH
	8451.30	- Ironing machines and presses (including fusing presses)	RVC(40) or CTSH
	8451.40	- Washing, bleaching or dyeing machines	RVC(40) or CTSH
	8451.50	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	RVC(40) or CTSH
	8451.80	- Other machinery	RVC(40) or CTSH
	8451.90	- Parts	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
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	RVC(40) or CTSH
		- Other sewing machines:	
	8452.21	-- Automatic units	RVC(40) or CTSH
	8452.29	-- Other	RVC(40) or CTSH
	8452.30	- Sewing machine needles	RVC(40) or CTH
	8452.90	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	RVC(40) or CTH
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	RVC(40) or CTSH
	8453.20	- Machinery for making or repairing footwear	RVC(40) or CTSH
	8453.80	- Other machinery	RVC(40) or CTSH
	8453.90	- Parts	RVC(40) or CTH
84.54		Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.	
	8454.10	- Converters	RVC(40) or CTSH
	8454.20	- Ingot moulds and ladles	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8454.30	- Casting machines	RVC(40) or CTSH
	8454.90	- Parts	RVC(40) or CTH
84.55		Metal-rolling mills and rolls therefor.	
	8455.10	- Tube mills	RVC(40) or CTSH
		- Other rolling mills:	
	8455.21	-- Hot or combination hot and cold	RVC(40) or CTSH
	8455.22	-- Cold	RVC(40) or CTSH
	8455.30	- Rolls for rolling mills	RVC(40) or CTSH
	8455.90	- Other parts	RVC(40) or CTH
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.	
		- Operated by laser or other light or photon beam processes:	
	8456.11	-- Operated by laser	RVC(40) or CTH
	8456.12	-- Operated by other light or photon beam processes	RVC(40) or CTH
	8456.20	- Operated by ultrasonic processes	RVC(40) or CTH
	8456.30	- Operated by electro-discharge processes	RVC(40) or CTH
	8456.40	- Operated by plasma arc processes	RVC(40) or CTH
	8456.50	- Water-jet cutting machines	RVC(40) or CTH
	8456.90	-Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
84.57		Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.	
	8457.10	- Machining centres	RVC(40) or CTH
	8457.20	- Unit construction machines (single station)	RVC(40) or CTH
	8457.30	- Multi-station transfer machines	RVC(40) or CTH
84.58		Lathes (including turning centres) for removing metal.	
		- Horizontal lathes:	
	8458.11	-- Numerically controlled	RVC(40) or CTH
	8458.19	-- Other	RVC(40) or CTH
		- Other lathes:	
	8458.91	-- Numerically controlled	RVC(40) or CTH
	8458.99	-- Other	RVC(40) or CTH
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	RVC(40) or CTH
		- Other drilling machines:	
	8459.21	-- Numerically controlled	RVC(40) or CTH
	8459.29	-- Other	RVC(40) or CTH
		- Other boring-milling machines:	
	8459.31	-- Numerically controlled	RVC(40) or CTH
	8459.39	-- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Other boring machines:	
	8459.41	-- Numerically controlled	RVC(40) or CTH
	8459.49	-- Other	RVC(40) or CTH
		- Milling machines, knee-type:	
	8459.51	-- Numerically controlled	RVC(40) or CTH
	8459.59	-- Other	RVC(40) or CTH
		- Other milling machines:	
	8459.61	-- Numerically controlled	RVC(40) or CTH
	8459.69	-- Other	RVC(40) or CTH
	8459.70	- Other threading or tapping machines	RVC(40) or CTH
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:	
	8460.12	-- Numerically controlled	RVC(40) or CTH
	8460.19	-- Other	RVC(40) or CTH
		- Other grinding machines:	
	8460.22	-- Centreless grinding machines, numerically controlled	RVC(40) or CTH
	8460.23	-- Other cylindrical grinding machines, numerically controlled	RVC(40) or CTH
	8460.24	-- Other, numerically controlled	RVC(40) or CTH
	8460.29	-- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Sharpening (tool or cutter grinding) machines:	
	8460.31	-- Numerically controlled	RVC(40) or CTH
	8460.39	-- Other	RVC(40) or CTH
	8460.40	- Honing or lapping machines	RVC(40) or CTH
	8460.90	- Other	RVC(40) or CTH
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.	
	8461.20	- Shaping or slotting machines	RVC(40) or CTH
	8461.30	- Broaching machines	RVC(40) or CTH
	8461.40	- Gear cutting, gear grinding or gear finishing machines	RVC(40) or CTH
	8461.50	- Sawing or cutting-off machines	RVC(40) or CTH
	8461.90	- Other	RVC(40) or CTH
84.62		Machine-tools (including presses) for working metal by forging, hammering or die forging (excluding rolling mills); machine-tools (including presses, slitting lines and cut-to-length lines) for working metal by bending, folding, straightening, flattening, shearing, punching, notching or nibbling (excluding draw-benches); presses for working metal or metal carbides, not specified above.	
		- Hot forming machines for forging, die forging (including presses) and hot hammers:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8462.11	-- Closed die forging machines	RVC(40) or CTH
	8462.19	-- Other	RVC(40) or CTH
		- Bending, folding, straightening or flattening machines (including press brakes) for flat products:	
	8462.22	-- Profile forming machines	RVC(40) or CTH
	8462.23	-- Numerically controlled press brakes	RVC(40) or CTH
	8462.24	-- Numerically controlled panel benders	RVC(40) or CTH
	8462.25	-- Numerically controlled roll forming machines	RVC(40) or CTH
	8462.26	-- Other numerically controlled bending, folding, straightening or flattening machines	RVC(40) or CTH
	8462.29	-- Other	RVC(40) or CTH
		- Slitting lines, cut-to-length lines and other shearing machines (excluding presses) for flat products, other than combined punching and shearing machines:	
	8462.32	-- Slitting lines and cut-to-length lines	RVC(40) or CTH
	8462.33	-- Numerically controlled shearing machines	RVC(40) or CTH
	8462.39	-- Other	RVC(40) or CTH
		- Punching, notching or nibbling machines (excluding presses) for flat products including combined punching and shearing machines:	
	8462.42	-- Numerically controlled	RVC(40) or CTH
	8462.49	-- Other	RVC(40) or CTH
		- Machines for working tube, pipe, hollow section and bar (excluding presses):	
	8462.51	-- Numerically controlled	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8462.59	-- Other	RVC(40) or CTH
		- Cold metal working presses:	
	8462.61	-- Hydraulic presses	RVC(40) or CTH
	8462.62	-- Mechanical presses	RVC(40) or CTH
	8462.63	-- Servo-presses	RVC(40) or CTH
	8462.69	-- Other	RVC(40) or CTH
	8462.90	- Other	RVC(40) or CTH
84.63		Other machine-tools for working metal or cermets, without removing material.	
	8463.10	- Draw-benches for bars, tubes, profiles, wire or the like	RVC(40) or CTH
	8463.20	- Thread rolling machines	RVC(40) or CTH
	8463.30	- Machines for working wire	RVC(40) or CTH
	8463.90	- Other	RVC(40) or CTH
84.64		Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.	
	8464.10	- Sawing machines	RVC(40) or CTH
	8464.20	- Grinding or polishing machines	RVC(40) or CTH
	8464.90	- Other	RVC(40) or CTH
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.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8465.10	- Machines which can carry out different types of machining operations without tool change between such operations	RVC(40) or CTH
	8465.20	- Machining centres	RVC(40) or CTH
		- Other:	
	8465.91	-- Sawing machines	RVC(40) or CTH
	8465.92	-- Planing, milling or moulding (by cutting) machines	RVC(40) or CTH
	8465.93	-- Grinding, sanding or polishing machines	RVC(40) or CTH
	8465.94	-- Bending or assembling machines	RVC(40) or CTH
	8465.95	-- Drilling or morticing machines	RVC(40) or CTH
	8465.96	-- Splitting, slicing or paring machines	RVC(40) or CTH
	8465.99	-- Other	RVC(40) or CTH
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 heads and other special attachments for the machines; tool holders for any type of tool for working in the hand.	
	8466.10	- Tool holders and self-opening dieheads	RVC(40) or CTH
	8466.20	- Work holders	RVC(40) or CTH
	8466.30	- Dividing heads and other special attachments for machines	RVC(40) or CTH
		- Other:	
	8466.91	-- For machines of heading 84.64	RVC(40) or CTH
	8466.92	-- For machines of heading 84.65	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8466.93	-- For machines of headings 84.56 to 84.61	RVC(40) or CTH
	8466.94	-- For machines of heading 84.62 or 84.63	RVC(40) or CTH
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)	RVC(40) or CTSH
	8467.19	-- Other	RVC(40) or CTSH
		- With self-contained electric motor:	
	8467.21	-- Drills of all kinds	RVC(40) or CTSH
	8467.22	-- Saws	RVC(40) or CTSH
	8467.29	-- Other	RVC(40) or CTSH
		- Other tools:	
	8467.81	-- Chain saws	RVC(40) or CTSH
	8467.89	-- Other	RVC(40) or CTSH
		- Parts:	
	8467.91	-- Of chain saws	RVC(40) or CTH
	8467.92	-- Of pneumatic tools	RVC(40) or CTH, except from 84.07
	8467.99	-- Other	RVC(40) or CTH, except from 84.07
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	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8468.20	- Other gas-operated machinery and apparatus	RVC(40) or CTSH
	8468.80	- Other machinery and apparatus	RVC(40) or CTSH
	8468.90	- Parts	RVC(40) or CTH
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.	
	8470.10	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	RVC(40) or CTH
		- Other electronic calculating machines:	
	8470.21	-- Incorporating a printing device	RVC(40) or CTH
	8470.29	-- Other	RVC(40) or CTH
	8470.30	- Other calculating machines	RVC(40) or CTH
	8470.50	- Cash registers	RVC(40) or CTH
	8470.90	- Other	RVC(40) or CTH
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.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8471.30	- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	RVC(40) or CTSH
		- Other automatic data processing machines:	
	8471.41	-- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	RVC(40) or CTSH
	8471.49	-- Other, presented in the form of systems	RVC(40) or CTSH
	8471.50	- Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit : storage units, input units, output units	RVC(40) or CTSH
	8471.60	- Input or output units, whether or not containing storage units in the same housing	RVC(40) or CTSH
	8471.70	- Storage units	RVC(40) or CTSH
	8471.80	- Other units of automatic data processing machines	RVC(40) or CTSH
	8471.90	- Other	RVC(40) or CTSH
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).	
	8472.10	- Duplicating machines	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8472.30	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	RVC(40) or CTH
	8472.90	- Other	RVC(40) or CTH
84.73		Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.70 to 84.72.	
		- Parts and accessories of the machines of heading 84.70:	
	8473.21	-- Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	RVC(40) or CTH
	8473.29	-- Other	RVC(40) or CTH
	8473.30	- Parts and accessories of the machines of heading 84.71	RVC(40) or CTH
	8473.40	- Parts and accessories of the machines of heading 84.72	RVC(40) or CTH
	8473.50	- Parts and accessories equally suitable for use with the machines of two or more of the headings 84.70 to 84.72	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
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	RVC(40) or CTSH
	8474.20	- Crushing or grinding machines	RVC(40) or CTSH
		- Mixing or kneading machines:	
	8474.31	-- Concrete or mortar mixers	RVC(40) or CTSH
	8474.32	-- Machines for mixing mineral substances with bitumen	RVC(40) or CTSH
	8474.39	-- Other	RVC(40) or CTSH
	8474.80	- Other machinery	RVC(40) or CTSH
	8474.90	- Parts	RVC(40) or CTH
84.75		Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.	
	8475.10	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	RVC(40) or CTSH
		- Machines for manufacturing or hot working glass or glassware:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8475.21	-- Machines for making optical fibres and preforms thereof	RVC(40) or CTSH
	8475.29	-- Other	RVC(40) or CTSH
	8475.90	- Parts	RVC(40) or CTH
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	RVC(40) or CTSH, except from 8476.29 through 8476.89
	8476.29	-- Other	RVC(40) or CTSH, except from 8476.21 or 8476.81 through 8476.89
		- Other machines:	
	8476.81	-- Incorporating heating or refrigerating devices	RVC(40) or CTSH, except from 8476.21 through 8476.29 or 8476.89
	8476.89	-- Other	RVC(40) or CTSH, except from 8476.21 through 8476.81
	8476.90	- Parts	RVC(40) or CTH
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	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8477.20	- Extruders	RVC(40) or CTSH
	8477.30	- Blow moulding machines	RVC(40) or CTSH
	8477.40	- Vacuum moulding machines and other thermoforming machines	RVC(40) or CTSH
		- Other machinery for moulding or otherwise forming:	
	8477.51	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	RVC(40) or CTSH
	8477.59	-- Other	RVC(40) or CTSH
	8477.80	- Other machinery	RVC(40) or CTSH
	8477.90	- Parts	RVC(40) or CTH
84.78		Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.	
	8478.10	- Machinery	RVC(40) or CTSH
	8478.90	- Parts	RVC(40) or CTH
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	RVC(40) or CTSH
	8479.20	- Machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils	RVC(40) or CTSH
	8479.30	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	RVC(40) or CTSH
	8479.40	- Rope or cable-making machines	RVC(40) or CTSH
	8479.50	- Industrial robots, not elsewhere specified or included	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8479.60	- Evaporative air coolers	RVC(40) or CTSH
		- Passenger boarding bridges:	
	8479.71	-- Of a kind used in airports	RVC(40) or CTSH
	8479.79	-- Other	RVC(40) or CTSH
		- Other machines and mechanical appliances:	
	8479.81	-- For treating metal, including electric wire coil-winders	RVC(40) or CTSH
	8479.82	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	RVC(40) or CTSH
	8479.83	-- Cold isostatic presses	RVC(40) or CTSH
	8479.89	-- Other	RVC(40) or CTSH
	8479.90	- Parts	RVC(40) or CTH
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.	
	8480.10	- Moulding boxes for metal foundry	RVC(40) or CTH
	8480.20	- Mould bases	RVC(40) or CTH
	8480.30	- Moulding patterns	RVC(40) or CTH
		- Moulds for metal or metal carbides:	
	8480.41	-- Injection or compression types	RVC(40) or CTH
	8480.49	-- Other	RVC(40) or CTH
	8480.50	- Moulds for glass	RVC(40) or CTH
	8480.60	- Moulds for mineral materials	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Moulds for rubber or plastics:	
	8480.71	-- Injection or compression types	RVC(40) or CTH
	8480.79	-- Other	RVC(40) or CTH
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	RVC(40) or CTH or RVC(35) + CTSH
	8481.20	- Valves for oleohydraulic or pneumatic transmissions	RVC(40) or CTH or RVC(35) + CTSH
	8481.30	- Check (nonreturn) valves	RVC(40) or CTH or RVC(35) + CTSH
	8481.40	- Safety or relief valves	RVC(40) or CTH or RVC(35) + CTSH
	8481.80	- Other appliances	RVC(40) or CTH or RVC(35) + CTSH
	8481.90	- Parts	RVC(40) or CTH
84.82		Ball or roller bearings.	
	8482.10	- Ball bearings	RVC(40) or CTSH
	8482.20	- Tapered roller bearings, including cone and tapered roller assemblies	RVC(40) or CTSH
	8482.30	- Spherical roller bearings	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8482.40	- Needle roller bearings, including cage and needle roller assemblies	RVC(40) or CTSH
	8482.50	- Other cylindrical roller bearings, including cage and roller assemblies	RVC(40) or CTSH
	8482.80	- Other, including combined ball/roller bearings	RVC(40) or CTSH
		- Parts:	
	8482.91	-- Balls, needles and rollers	RVC(40) or CTH
	8482.99	-- Other	RVC(40) or CTH
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	RVC(40) or CTSH
	8483.20	- Bearing housings, incorporating ball or roller bearings	RVC(40) or CTH
	8483.30	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	RVC(40) or CTH
	8483.40	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	RVC(40) or CTH
	8483.50	- Flywheels and pulleys, including pulley blocks	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8483.60	- Clutches and shaft couplings (including universal joints)	RVC(40) or CTSH
	8483.90	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	RVC(40) or CTH
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.	
	8484.10	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	RVC(40) or CTH
	8484.20	- Mechanical seals	RVC(40) or CTH
	8484.90	- Other	RVC(40) or CTH
84.85		Machines for additive manufacturing.	
	8485.10	- By metal deposit	RVC(40) or CTSH
	8485.20	- By plastics or rubber deposit	RVC(40) or CTSH
	8485.30	- By plaster, cement, ceramics or glass deposit	RVC(40) or CTSH
	8485.80	- Other	RVC(40) or CTSH
	8485.90	- Parts	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
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 11 (C) to this Chapter; parts and accessories.	
	8486.10	- Machines and apparatus for the manufacture of boules or wafers	RVC(40) or CTSH
	8486.20	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	RVC(40) or CTSH
	8486.30	- Machines and apparatus for the manufacture of flat panel displays	RVC(40) or CTSH
	8486.40	- Machines and apparatus specified in Note 11 (C) to this Chapter	RVC(40) or CTSH
	8486.90	- Parts and accessories	RVC(40) or CTH
84.87		Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.	
	8487.10	- Ships' or boats' propellers and blades therefor	RVC(40) or CTSH
	8487.90	- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
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).	
	8501.10	- Motors of an output not exceeding 37.5 W	RVC(40) or CTH
	8501.20	- Universal AC/DC motors of an output exceeding 37.5 W	RVC(40) or CTH
		- Other DC motors; DC generators, other than photovoltaic generators:	
	8501.31	-- Of an output not exceeding 750 W	RVC(40) or CTH
	8501.32	-- Of an output exceeding 750 W but not exceeding 75 kW	RVC(40) or CTH
	8501.33	-- Of an output exceeding 75 kW but not exceeding 375 kW	RVC(40) or CTH
	8501.34	-- Of an output exceeding 375 kW	RVC(40) or CTH
	8501.40	- Other AC motors, single-phase	RVC(40) or CTH
		- Other AC motors, multi-phase:	
	8501.51	-- Of an output not exceeding 750 W	RVC(40) or CTH
	8501.52	-- Of an output exceeding 750 W but not exceeding 75 kW	RVC(40) or CTH
	8501.53	-- Of an output exceeding 75 kW	RVC(40) or CTH
		- AC generators (alternators), other than photovoltaic generators:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8501.61	-- Of an output not exceeding 75 kVA	RVC(40) or CTH
	8501.62	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	RVC(40) or CTH
	8501.63	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	RVC(40) or CTH
	8501.64	-- Of an output exceeding 750 kVA	RVC(40) or CTH
		- Photovoltaic DC generators:	
	8501.71	-- Of an output not exceeding 50 W	RVC(40) or CTH
	8501.72	-- Of an output exceeding 50 W	RVC(40) or CTH
	8501.80	- Photovoltaic AC generators	RVC(40) or CTH
85.02		Electric generating sets and rotary converters.	
		- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):	
	8502.11	-- Of an output not exceeding 75 kVA	RVC(40) or CTH
	8502.12	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	RVC(40) or CTH
	8502.13	-- Of an output exceeding 375 kVA	RVC(40) or CTH
	8502.20	- Generating sets with spark-ignition internal combustion piston engines	RVC(40) or CTH
		- Other generating sets:	
	8502.31	-- Wind-powered	RVC(40) or CTH
	8502.39	-- Other	RVC(40) or CTH
	8502.40	- Electric rotary converters	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
85.03	8503.00	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.	RVC(40) or CTH
85.04		Electrical transformers, static converters (for example, rectifiers) and inductors.	
	8504.10	- Ballasts for discharge lamps or tubes	RVC(40) or CTSH
		- Liquid dielectric transformers:	
	8504.21	-- Having a power handling capacity not exceeding 650 kVA	RVC(40) or CTSH, except from 8504.22 or 8504.23
	8504.22	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	RVC(40) or CTSH, except from 8504.21 or 8504.23
	8504.23	-- Having a power handling capacity exceeding 10,000 kVA	RVC(40) or CTSH, except from 8504.21 or 8504.22
		- Other transformers:	
	8504.31	-- Having a power handling capacity not exceeding 1 kVA	RVC(40) or CTSH, except from 8504.32 through 8504.34
	8504.32	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	RVC(40) or CTSH, except from 8504.31, 8504.33 or 8504.34
	8504.33	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	RVC(40) or CTSH, except from 8504.31, 8504.32 or 8504.34
	8504.34	-- Having a power handling capacity exceeding 500 kVA	RVC(40) or CTSH, except from 8504.31 through 8504.33
	8504.40	- Static converters	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8504.50	- Other inductors	RVC(40) or CTSH
	8504.90	- Parts	RVC(40) or CTH
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.	
		- Permanent magnets and articles intended to become permanent magnets after magnetisation:	
	8505.11	-- Of metal	RVC(40) or CTSH
	8505.19	-- Other	RVC(40) or CTSH
	8505.20	- Electro-magnetic couplings, clutches and brakes	RVC(40) or CTSH
	8505.90	- Other, including parts	RVC(40) or CTH
85.06		Primary cells and primary batteries.	
	8506.10	- Manganese dioxide	RVC(40) or CTSH
	8506.30	- Mercuric oxide	RVC(40) or CTSH
	8506.40	- Silver oxide	RVC(40) or CTSH
	8506.50	- Lithium	RVC(40) or CTH or RVC(35) + CTSH
	8506.60	- Air-zinc	RVC(40) or CTH or RVC(35) + CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8506.80	- Other primary cells and primary batteries	RVC(40) or CTH or RVC(35) + CTSH
	8506.90	- Parts	RVC(40) or CTH
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	RVC(40) or CTH
	8507.20	- Other lead-acid accumulators	RVC(40) or CTSH
	8507.30	- Nickel-cadmium	RVC(40) or CTSH
	8507.50	- Nickel-metal hydride	RVC(40) or CTSH
	8507.60	- Lithium-ion	RVC(40) or CTSH
	8507.80	- Other accumulators	RVC(40) or CTSH
	8507.90	- Parts	RVC(40) or CTH
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	RVC(40) or CTH or RVC(35) + CTSH
	8508.19	-- Other	RVC(40) or CTH or RVC(35) + CTSH
	8508.60	- Other vacuum cleaners	RVC(40) or CTSH
	8508.70	- Parts	RVC(40) or CTH
85.09		Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8509.40	- Food grinders and mixers; fruit or vegetable juice extractors	RVC(40) or CTSH
	8509.80	- Other appliances	RVC(40) or CTSH
	8509.90	- Parts	RVC(40) or CTH
85.10		Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.	
	8510.10	- Shavers	RVC(40) or CTSH
	8510.20	- Hair clippers	RVC(40) or CTSH
	8510.30	- Hair-removing appliances	RVC(40) or CTSH
	8510.90	- Parts	RVC(40) or CTH
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	RVC(40) or CTSH
	8511.20	- Ignition magnetos; magneto-dynamos; magnetic flywheels	RVC(40) or CTSH
	8511.30	- Distributors; ignition coils	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8511.40	- Starter motors and dual purpose starter-generators	RVC(40) or CTSH
	8511.50	- Other generators	RVC(40) or CTSH
	8511.80	- Other equipment	RVC(40) or CTSH
	8511.90	- Parts	RVC(40) or CTH
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	RVC(40) or CTSH
	8512.20	- Other lighting or visual signalling equipment	RVC(40) or CTSH
	8512.30	- Sound signalling equipment	RVC(40) or CTSH
	8512.40	- Windscreen wipers, defrosters and demisters	RVC(40) or CTSH
	8512.90	- Parts	RVC(40) or CTH
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	RVC(40) or CTH or RVC(35) + CTSH
	8513.90	- Parts	RVC(40) or CTH
85.14		Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		equipment for the heat treatment of materials by induction or dielectric loss.	
		- Resistance heated furnaces and ovens:	
	8514.11	-- Hot isostatic presses	RVC(40) or CTSH
	8514.19	-- Other	RVC(40) or CTSH
	8514.20	- Furnaces and ovens functioning by induction or dielectric loss	RVC(40) or CTSH
		- Other furnaces and ovens:	
	8514.31	-- Electron beam furnaces	RVC(40) or CTSH
	8514.32	-- Plasma and vacuum arc furnaces	RVC(40) or CTSH
	8514.39	-- Other	RVC(40) or CTSH
	8514.40	- Other equipment for the heat treatment of materials by induction or dielectric loss	RVC(40) or CTSH
	8514.90	- Parts	RVC(40) or CTH
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.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Brazing or soldering machines and apparatus:	
	8515.11	-- Soldering irons and guns	RVC(40) or CTSH
	8515.19	-- Other	RVC(40) or CTSH
		- Machines and apparatus for resistance welding of metal:	
	8515.21	-- Fully or partly automatic	RVC(40) or CTSH
	8515.29	-- Other	RVC(40) or CTSH
		- Machines and apparatus for arc (including plasma arc) welding of metals:	
	8515.31	-- Fully or partly automatic	RVC(40) or CTSH
	8515.39	-- Other	RVC(40) or CTSH
	8515.80	- Other machines and apparatus	RVC(40) or CTSH
	8515.90	- Parts	RVC(40) or CTH
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;	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		electric heating resistors, other than those of heading 85.45.	
	8516.10	- Electric instantaneous or storage water heaters and immersion heaters	RVC(40) or CTSH
		- Electric space heating apparatus and electric soil heating apparatus:	
	8516.21	-- Storage heating radiators	RVC(40) or CTSH
	8516.29	-- Other	RVC(40) or CTSH
		- Electro-thermic hair-dressing or hand-drying apparatus:	
	8516.31	-- Hair dryers	RVC(40) or CTSH
	8516.32	-- Other hair-dressing apparatus	RVC(40) or CTSH
	8516.33	-- Hand-drying apparatus	RVC(40) or CTSH
	8516.40	- Electric smoothing irons	RVC(40) or CTSH
	8516.50	- Microwave ovens	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8516.60	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	RVC(40) or CTSH
		- Other electro-thermic appliances:	
	8516.71	-- Coffee or tea makers	RVC(40) or CTSH
	8516.72	-- Toasters	RVC(40) or CTSH
	8516.79	-- Other	RVC(40) or CTSH
	8516.80	- Electric heating resistors	RVC(40) or CTSH
	8516.90	- Parts	RVC(40) or CTH
85.17		Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.	
		- Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks:	
	8517.11	-- Line telephone sets with cordless handsets	RVC(40) or CTSH
	8517.13	-- Smartphones	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8517.14	-- Other telephones for cellular networks or for other wireless networks	RVC(40) or CTSH
	8517.18	-- Other	RVC(40) or CTSH
		- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):	
	8517.61	-- Base stations	RVC(40) or CTSH
	8517.62	-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	RVC(40) or CTSH
	8517.69	-- Other	RVC(40) or CTSH
		- Parts:	
	8517.71	-- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	RVC(40) or CTH
	8517.79	-- Other	RVC(40) or CTH
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-	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		frequency electric amplifiers; electric sound amplifier sets.	
	8518.10	- Microphones and stands therefor	RVC(40) or CTH or RVC(35) + CTSH
		- Loudspeakers, whether or not mounted in their enclosures:	
	8518.21	-- Single loudspeakers, mounted in their enclosures	RVC(40) or CTH or RVC(35) + CTSH
	8518.22	-- Multiple loudspeakers, mounted in the same enclosure	RVC(40) or CTH or RVC(35) + CTSH
	8518.29	-- Other	RVC(40) or CTH or RVC(35) + CTSH
	8518.30	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	RVC(40) or CTH or RVC(35) + CTSH
	8518.40	- Audio-frequency electric amplifiers	RVC(40) or CTH or RVC(35) + CTSH
	8518.50	- Electric sound amplifier sets	RVC(40) or CTH or RVC(35) + CTSH
	8518.90	- Parts	RVC(40) or CTH
85.19		Sound recording or reproducing apparatus.	
	8519.20	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8519.30	- Turntables (record-decks)	RVC(40) or CTH
		- Other apparatus:	
	8519.81	-- Using magnetic, optical or semiconductor media	RVC(40) or CTH
	8519.89	-- Other	RVC(40) or CTH
85.21		Video recording or reproducing apparatus, whether or not incorporating a video tuner.	
	8521.10	- Magnetic tape-type	RVC(40) or CTH
	8521.90	- Other	RVC(40) or CTH
85.22		Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 or 85.21.	
	8522.10	- Pick-up cartridges	RVC(40) or CTH
	8522.90	- Other	RVC(40) or CTH
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.	
		- Magnetic media:	
	8523.21	-- Cards incorporating a magnetic stripe	RVC(40) or CTH or Recording sound or other similarly recorded phenomena onto blank or unrecorded media of

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
			subheading 8523.21 shall confer origin whether or not there has been a change in tariff classification
	8523.29	-- Other	RVC(40) or CTH or Recording sound or other similarly recorded phenomena onto blank or unrecorded media of subheading 8523.29 shall confer origin whether or not there has been a change in tariff classification
		- Optical media:	
	8523.41	-- Unrecorded	RVC(40) or CTH
	8523.49	-- Other	RVC(40) or CTSH
		- Semiconductor media:	
	8523.51	-- Solid-state non-volatile storage devices	RVC(40) or CTH or Recording sound or other similarly recorded phenomena onto blank or unrecorded media of subheading 8523.51 shall confer origin whether or

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
			not there has been a change in tariff classification
	8523.52	-- "Smart cards"	CTH or Recording sound or other similarly recorded phenomena onto blank or unrecorded media of subheading 8523.52 shall confer origin whether or not there has been a change in tariff classification
	8523.59	-- Other	RVC(40) or CTH or Recording sound or other similarly recorded phenomena onto blank or unrecorded media of subheading 8523.59 shall confer origin whether or not there has been a change in tariff classification

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8523.80	- Other	RVC(40) or CTH or Recording sound or other similarly recorded phenomena onto blank or unrecorded media of subheading 8523.80 shall confer origin whether or not there has been a change in tariff classification
85.24		Flat panel display modules, whether or not incorporating touch-sensitive screens.	
		- Without drivers or control circuits:	
	8524.11	-- Of liquid crystals	RVC(40) or CTH
	8524.12	-- Of organic light-emitting diodes (OLED)	RVC(40) or CTH
	8524.19	-- Other	RVC(40) or CTH
		- Other:	
	8524.91	-- Of liquid crystals	RVC(40) or CTH
	8524.92	-- Of organic light-emitting diodes (OLED)	RVC(40) or CTH
	8524.99	-- Other	RVC(40) or CTH
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.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8525.50	- Transmission apparatus	RVC(40) or CTH
	8525.60	- Transmission apparatus incorporating reception apparatus	RVC(40) or CTH
		- Television cameras, digital cameras and video camera recorders:	
	8525.81	-- High-speed goods as specified in Subheading Note 1 to this Chapter	RVC(40) or CTH
	8525.82	-- Other, radiation-hardened or radiation-tolerant goods as specified in Subheading Note 2 to this Chapter	RVC(40) or CTH
	8525.83	-- Other, night vision goods as specified in Subheading Note 3 to this Chapter	RVC(40) or CTH
	8525.89	-- Other	RVC(40) or CTH
85.26		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.	
	8526.10	- Radar apparatus	RVC(40) or CTSH
		- Other:	
	8526.91	-- Radio navigational aid apparatus	RVC(40) or CTSH
	8526.92	-- Radio remote control apparatus	RVC(40) or CTSH
85.27		Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.	
		- Radio-broadcast receivers capable of operating without an external source of power:	
	8527.12	-- Pocket-size radio cassette-players	RVC(40) or CTH or RVC(35) + CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8527.13	-- Other apparatus combined with sound recording or reproducing apparatus	RVC(40) or CTH or RVC(35) + CTSH
	8527.19	-- Other	RVC(40) or CTH or RVC(35) + CTSH
		- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:	
	8527.21	-- Combined with sound recording or reproducing apparatus	RVC(40) or CTH or RVC(35) + CTSH
	8527.29	-- Other	RVC(40) or CTH or RVC(35) + CTSH
		- Other:	
	8527.91	-- Combined with sound recording or reproducing apparatus	RVC(40) or CTH or RVC(35) + CTSH
	8527.92	-- Not combined with sound recording or reproducing apparatus but combined with a clock	RVC(40) or CTH or RVC(35) + CTSH
	8527.99	-- Other	RVC(40) or CTH or RVC(35) + CTSH
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.	
		- Cathode-ray tube monitors:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8528.42	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	RVC(40) or CTH or RVC(35) + CTSH
	8528.49	-- Other	RVC(40) or CTH or RVC(35) + CTSH
		- Other monitors:	
	8528.52	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	RVC(40) or CTH or RVC(35) + CTSH
	8528.59	-- Other	RVC(40) or CTH or RVC(35) + CTSH
		- Projectors:	
	8528.62	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	RVC(40) or CTH or RVC(35) + CTSH
	8528.69	-- Other	RVC(40) or CTH or RVC(35) + CTSH
		- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:	
	8528.71	-- Not designed to incorporate a video display or screen	RVC(40) or CTH or RVC(35) + CTSH
	8528.72	-- Other, colour	RVC(40) or CTH or RVC(35) + CTSH
	8528.73	-- Other, monochrome	RVC(40) or CTH or RVC(35) + CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
85.29		Parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28.	
	8529.10	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	RVC(40) or CTH
	8529.90	- Other	RVC(40) or CTH
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	RVC(40) or CTSH
	8530.80	- Other equipment	RVC(40) or CTSH
	8530.90	- Parts	RVC(40) or CTH
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	RVC(40) or CTSH
	8531.20	- Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	RVC(40) or CTSH
	8531.80	- Other apparatus	RVC(40) or CTSH
	8531.90	- Parts	RVC(40) or CTH
85.32		Electrical capacitors, fixed, variable or adjustable (pre-set).	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8532.10	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	RVC(40) or CTSH
		- Other fixed capacitors:	
	8532.21	-- Tantalum	RVC(40) or CTSH
	8532.22	-- Aluminium electrolytic	RVC(40) or CTSH
	8532.23	-- Ceramic dielectric, single layer	RVC(40) or CTSH
	8532.24	-- Ceramic dielectric, multilayer	RVC(40) or CTSH
	8532.25	-- Dielectric of paper or plastics	RVC(40) or CTSH
	8532.29	-- Other	RVC(40) or CTSH
	8532.30	- Variable or adjustable (pre-set) capacitors	RVC(40) or CTSH
	8532.90	- Parts	RVC(40) or CTH
85.33		Electrical resistors (including rheostats and potentiometers), other than heating resistors.	
	8533.10	- Fixed carbon resistors, composition or film types	RVC(40) or CTSH
		- Other fixed resistors:	
	8533.21	-- For a power handling capacity not exceeding 20 W	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8533.29	-- Other	RVC(40) or CTSH
		- Wirewound variable resistors, including rheostats and potentiometers:	
	8533.31	-- For a power handling capacity not exceeding 20 W	RVC(40) or CTSH
	8533.39	-- Other	RVC(40) or CTSH
	8533.40	- Other variable resistors, including rheostats and potentiometers	RVC(40) or CTSH
	8533.90	- Parts	RVC(40) or CTH
85.34	8534.00	Printed circuits.	RVC(40) or CTH
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.	
	8535.10	- Fuses	RVC(40) or CTSH
		- Automatic circuit breakers:	
	8535.21	-- For a voltage of less than 72.5 kV	RVC(40) or CTSH
	8535.29	-- Other	RVC(40) or CTSH
	8535.30	- Isolating switches and make-and-break switches	RVC(40) or CTSH
	8535.40	- Lightning arresters, voltage limiters and surge suppressors	RVC(40) or CTSH
	8535.90	- Other	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
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.	
	8536.10	- Fuses	RVC(40) or CTH
	8536.20	- Automatic circuit breakers	RVC(40) or CTH
	8536.30	- Other apparatus for protecting electrical circuits	RVC(40) or CTH
		- Relays:	
	8536.41	-- For a voltage not exceeding 60 V	RVC(40) or CTH
	8536.49	-- Other	RVC(40) or CTH
	8536.50	- Other switches	RVC(40) or CTH
		- Lamp-holders, plugs and sockets:	
	8536.61	-- Lamp-holders	RVC(40) or CTH
	8536.69	-- Other	RVC(40) or CTH
	8536.70	- Connectors for optical fibres, optical fibre bundles or cables	RVC(40) or CTH
	8536.90	- Other apparatus	RVC(40) or CTH
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	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		90, and numerical control apparatus, other than switching apparatus of heading 85.17.	
	8537.10	- For a voltage not exceeding 1,000 V	RVC(40) or CTH
	8537.20	- For a voltage exceeding 1,000 V	RVC(40) or CTH
85.38		Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.	
	8538.10	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	RVC(40) or CTH
	8538.90	- Other	RVC(40) or CTH
85.39		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) light sources.	
	8539.10	- Sealed beam lamp units	RVC(40) or CTSH
		- Other filament lamps, excluding ultra-violet or infra-red lamps:	
	8539.21	-- Tungsten halogen	RVC(40) or CTSH
	8539.22	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	RVC(40) or CTH or RVC(35) + CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8539.29	-- Other	RVC(40) or CTH or RVC(35) + CTSH
		- Discharge lamps, other than ultra-violet lamps:	
	8539.31	-- Fluorescent, hot cathode	RVC(40) or CTSH
	8539.32	-- Mercury or sodium vapour lamps; metal halide lamps	RVC(40) or CTH or RVC(35) + CTSH
	8539.39	-- Other	RVC(40) or CTH or RVC(35) + CTSH
		- Ultra-violet or infra-red lamps; arc-lamps:	
	8539.41	-- Arc-lamps	RVC(40) or CTH or RVC(35) + CTSH
	8539.49	-- Other	RVC(40) or CTH or RVC(35) + CTSH
		- Light-emitting diode (LED) light sources:	
	8539.51	-- Light-emitting diode (LED) modules	RVC(40) or CTH or RVC(35) + CTSH
	8539.52	-- Light-emitting diode (LED) lamps	RVC(40) or CTH or RVC(35) + CTSH
	8539.90	- Parts	RVC(40) or CTH
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).	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:	
	8540.11	-- Colour	RVC(40) or CTSH
	8540.12	-- Monochrome	RVC(40) or CTSH
	8540.20	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	RVC(40) or CTSH
	8540.40	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	RVC(40) or CTSH
	8540.60	- Other cathode-ray tubes	RVC(40) or CTSH
		- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:	
	8540.71	-- Magnetrons	RVC(40) or CTSH
	8540.79	-- Other	RVC(40) or CTSH
		- Other valves and tubes:	
	8540.81	-- Receiver or amplifier valves and tubes	RVC(40) or CTSH
	8540.89	-- Other	RVC(40) or CTSH
		- Parts:	
	8540.91	-- Of cathode-ray tubes	RVC(40) or CTH
	8540.99	-- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
85.41		Semiconductor devices (for example, diodes, transistors, semiconductor-based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED), whether or not assembled with other light-emitting diodes (LED); mounted piezo-electric crystals.	
	8541.10	- Diodes, other than photosensitive or light-emitting diodes (LED)	RVC(40) or CTSH
		- Transistors, other than photosensitive transistors:	
	8541.21	-- With a dissipation rate of less than 1 W	RVC(40) or CTSH
	8541.29	-- Other	RVC(40) or CTSH
	8541.30	- Thyristors, diacs and triacs, other than photosensitive devices	RVC(40) or CTSH
		- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED):	
	8541.41	-- Light-emitting diodes (LED)	RVC(40) or CTSH
	8541.42	-- Photovoltaic cells not assembled in modules or made up into panels	RVC(40) or CTSH
	8541.43	-- Photovoltaic cells assembled in modules or made up into panels	RVC(40) or CTSH, except from 8541.42

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8541.49	-- Other	RVC(40) or CTSH
		- Other semiconductor devices:	
	8541.51	-- Semiconductor-based transducers	RVC(40) or CTSH
	8541.59	-- Other	RVC(40) or CTH
	8541.60	- Mounted piezo-electric crystals	RVC(40) or CTSH
	8541.90	- Parts	RVC(40) or CTH
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	RVC(40) or CTSH
	8542.32	-- Memories	RVC(40) or CTSH
	8542.33	-- Amplifiers	RVC(40) or CTSH
	8542.39	-- Other	RVC(40) or CTSH
	8542.90	- Parts	RVC(40) or CTH
85.43		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.	
	8543.10	- Particle accelerators	RVC(40) or CTSH
	8543.20	- Signal generators	RVC(40) or CTSH
	8543.30	- Machines and apparatus for electroplating, electrolysis or electrophoresis	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8543.40	- Electronic cigarettes and similar personal electric vaporising devices	RVC(40) or CTH or RVC(35) + CTSH except from 8543.70
	8543.70	- Other machines and apparatus	RVC(40) or CTH or RVC(35) + CTSH
	8543.90	- Parts	RVC(40) or CTH
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.	
		- Winding wire:	
	8544.11	-- Of copper	RVC(40) or CTH
	8544.19	-- Other	RVC(40) or CTH
	8544.20	- Co-axial cable and other co-axial electric conductors	RVC(40) or CTH
	8544.30	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	RVC(40) or CTH
		- Other electric conductors, for a voltage not exceeding 1,000 V:	
	8544.42	-- Fitted with connectors	RVC(40) or CTH
	8544.49	-- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8544.60	- Other electric conductors, for a voltage exceeding 1,000 V	RVC(40) or CTH
	8544.70	- Optical fibre cables	RVC(40) or CTH
85.45		Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.	
		- Electrodes:	
	8545.11	-- Of a kind used for furnaces	RVC(40) or CTH
	8545.19	-- Other	RVC(40) or CTH
	8545.20	- Brushes	RVC(40) or CTH
	8545.90	- Other	RVC(40) or CTH
85.46		Electrical insulators of any material.	
	8546.10	- Of glass	RVC(40) or CTH
	8546.20	- Of ceramics	RVC(40) or CTH
	8546.90	- Other	RVC(40) or CTH
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.	
	8547.10	- Insulating fittings of ceramics	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8547.20	- Insulating fittings of plastics	RVC(40) or CTH
	8547.90	- Other	RVC(40) or CTH
85.48	8548.00	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.	RVC(40) or CTH
85.49		Electrical and electronic waste and scrap.	
		- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:	
	8549.11	-- Waste and scrap of lead-acid accumulators; spent lead-acid accumulators	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	8549.12	-- Other, containing lead, cadmium or mercury	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	8549.13	-- Sorted by chemical type and not containing lead, cadmium or mercury	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8549.14	-- Unsorted and not containing lead, cadmium or mercury	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	8549.19	-- Other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
		- Of a kind used principally for the recovery of precious metal:	
	8549.21	-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	8549.29	-- Other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
		- Other electrical and electronic assemblies and printed circuit boards:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8549.31	-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	8549.39	-- Other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
		- Other:	
	8549.91	-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	8549.99	-- Other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
SECTION XVII VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT			

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
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	
86.01		Rail locomotives powered from an external source of electricity or by electric accumulators.	
	8601.10	- Powered from an external source of electricity	RVC(40) or CTH
	8601.20	- Powered by electric accumulators	RVC(40) or CTH
86.02		Other rail locomotives; locomotive tenders.	
	8602.10	- Diesel-electric locomotives	RVC(40) or CTH
	8602.90	- Other	RVC(40) or CTH
86.03		Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.	
	8603.10	- Powered from an external source of electricity	RVC(40) or CTH
	8603.90	- Other	RVC(40) or CTH
86.04	8604.00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	RVC(40) or CTH
86.05	8605.00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
86.06		Railway or tramway goods vans and wagons, not self-propelled.	
	8606.10	- Tank wagons and the like	RVC(40) or CTH
	8606.30	- Self-discharging vans and wagons, other than those of subheading 8606.10	RVC(40) or CTH
		- Other:	
	8606.91	-- Covered and closed	RVC(40) or CTH
	8606.92	-- Open, with non-removable sides of a height exceeding 60 cm	RVC(40) or CTH
	8606.99	-- Other	RVC(40) or CTH
86.07		Parts of railway or tramway locomotives or rolling-stock.	
		- Bogies, bissel-bogies, axles and wheels, and parts thereof:	
	8607.11	-- Driving bogies and bissel-bogies	RVC(40) or CTH
	8607.12	-- Other bogies and bissel-bogies	RVC(40) or CTH
	8607.19	-- Other, including parts	RVC(40) or CTH
		- Brakes and parts thereof:	
	8607.21	-- Air brakes and parts thereof	RVC(40) or CTH
	8607.29	-- Other	RVC(40) or CTH
	8607.30	- Hooks and other coupling devices, buffers, and parts thereof	RVC(40) or CTH
		- Other:	
	8607.91	-- Of locomotives	RVC(40) or CTH
	8607.99	-- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
86.08	8608.00	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	RVC(40) or CTH
86.09	8609.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	RVC(40) or CTH
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).	
	8701.10	- Single axle tractors	RVC(40) or CTH
		- Road tractors for semi-trailers:	
	8701.21	-- With only compression-ignition internal combustion piston engine (diesel or semi-diesel)	RVC(40)
	8701.22	-- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	RVC(40)
	8701.23	-- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion	RVC(40)
	8701.24	-- With only electric motor for propulsion	RVC(40)
	8701.29	-- Other	RVC(40)
	8701.30	- Track-laying tractors	RVC(40) or CTH
		- Other, of an engine power:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8701.91	-- Not exceeding 18 kW	RVC(40) or CTH
	8701.92	-- Exceeding 18 kW but not exceeding 37 kW	RVC(40) or CTH
	8701.93	-- Exceeding 37 kW but not exceeding 75 kW	RVC(40) or CTH
	8701.94	-- Exceeding 75 kW but not exceeding 130 kW	RVC(40) or CTH
	8701.95	-- Exceeding 130 kW	RVC(40) or CTH
87.02		Motor vehicles for the transport of ten or more persons, including the driver.	
	8702.10	- With only compression-ignition internal combustion piston engine (diesel or semi-diesel)	RVC(40)
	8702.20	- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	RVC(40)
	8702.30	- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion	RVC(40)
	8702.40	- With only electric motor for propulsion	RVC(40)
	8702.90	- Other	RVC(40)
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.	
	8703.10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	RVC(40)
		- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine:	
	8703.21	-- Of a cylinder capacity not exceeding 1,000 cc	RVC(40)

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8703.22	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	RVC(40)
	8703.23	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	RVC(40)
	8703.24	-- Of a cylinder capacity exceeding 3,000 cc	RVC(40)
		- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):	
	8703.31	-- Of a cylinder capacity not exceeding 1,500 cc	RVC(40)
	8703.32	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	RVC(40)
	8703.33	-- Of a cylinder capacity exceeding 2,500 cc	RVC(40)
	8703.40	- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	RVC(40)
	8703.50	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	RVC(40)
	8703.60	- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	RVC(40)

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8703.70	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	RVC(40)
	8703.80	- Other vehicles, with only electric motor for propulsion	RVC(40)
	8703.90	- Other	RVC(40)
87.04		Motor vehicles for the transport of goods.	
	8704.10	- Dumpers designed for off-highway use	RVC(40)
		- Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):	
	8704.21	-- g.v.w. not exceeding 5 tonnes	RVC(40)
	8704.22	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	RVC(40)
	8704.23	-- g.v.w. exceeding 20 tonnes	RVC(40)
		- Other, with only spark-ignition internal combustion piston engine:	
	8704.31	-- g.v.w. not exceeding 5 tonnes	RVC(40)
	8704.32	-- g.v.w. exceeding 5 tonnes	RVC(40)
		- Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:	
	8704.41	-- g.v.w. not exceeding 5 tonnes	RVC(40)
	8704.42	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	RVC(40)
	8704.43	-- g.v.w. exceeding 20 tonnes	RVC(40)

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:	
	8704.51	-- g.v.w. not exceeding 5 tonnes	RVC(40)
	8704.52	-- g.v.w. exceeding 5 tonnes	RVC(40)
	8704.60	- Other with only electric motor for propulsion	RVC(40)
	8704.90	- Other	RVC(40)
87.05		Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).	
	8705.10	- Crane lorries	RVC(40) or CTH
	8705.20	- Mobile drilling derricks	RVC(40) or CTH
	8705.30	- Fire fighting vehicles	RVC(40) or CTH
	8705.40	- Concrete-mixer lorries	RVC(40) or CTH
	8705.90	- Other	RVC(40) or CTH
87.06	8706.00	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.	RVC(40)
87.07		Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.	
	8707.10	- For the vehicles of heading 87.03	RVC(40)
	8707.90	- Other	RVC(40)

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
87.08		Parts and accessories of the motor vehicles of headings 87.01 to 87.05.	
	8708.10	- Bumpers and parts thereof	RVC(40) or CC
		- Other parts and accessories of bodies (including cabs):	
	8708.21	-- Safety seat belts	RVC(40) or CC
	8708.22	-- Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter	RVC(40) or CC
	8708.29	-- Other	RVC(40) or CC
	8708.30	- Brakes and servo-brakes; parts thereof	RVC(40) or CC
	8708.40	- Gear boxes and parts thereof	RVC(40) or CC
	8708.50	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	RVC(40) or CC
	8708.70	- Road wheels and parts and accessories thereof	RVC(40) or CC
	8708.80	- Suspension systems and parts thereof (including shock-absorbers)	RVC(40) or CC
		- Other parts and accessories:	
	8708.91	-- Radiators and parts thereof	RVC(40) or CC
	8708.92	-- Silencers (mufflers) and exhaust pipes; parts thereof	RVC(40) or CC
	8708.93	-- Clutches and parts thereof	RVC(40) or CC
	8708.94	-- Steering wheels, steering columns and steering boxes; parts thereof	RVC(40) or CC
	8708.95	-- Safety airbags with inflator system; parts thereof	RVC(40) or CC
	8708.99	-- Other	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
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.	
		- Vehicles:	
	8709.11	-- Electrical	RVC(40) or CTH
	8709.19	-- Other	RVC(40) or CTH
	8709.90	- Parts	RVC(40) or CTH
87.10	8710.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	RVC(40) or CC
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	
	8711.10	- With internal combustion piston engine of a cylinder capacity not exceeding 50 cc	RVC(40)
	8711.20	- With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	RVC(40)
	8711.30	- With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	RVC(40)
	8711.40	- With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	RVC(40)
	8711.50	- With internal combustion piston engine of a cylinder capacity exceeding 800 cc	RVC(40)

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8711.60	- With electric motor for propulsion	RVC(40)
	8711.90	- Other	RVC(40)
87.12	8712.00	Bicycles and other cycles (including delivery tricycles), not motorised.	RVC(40) or CTH
87.13		Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.	
	8713.10	- Not mechanically propelled	RVC(40) or CTH
	8713.90	- Other	RVC(40) or CTH
87.14		Parts and accessories of vehicles of headings 87.11 to 87.13.	
	8714.10	- Of motorcycles (including mopeds)	RVC(40)
	8714.20	- Of carriages for disabled persons	RVC(40)
		- Other:	
	8714.91	-- Frames and forks, and parts thereof	RVC(40)
	8714.92	-- Wheel rims and spokes	RVC(40)
	8714.93	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	RVC(40)
	8714.94	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof	RVC(40)
	8714.95	-- Saddles	RVC(40)
	8714.96	-- Pedals and crank-gear, and parts thereof	RVC(40)
	8714.99	-- Other	RVC(40)
87.15	8715.00	Baby carriages and parts thereof.	RVC(40) or CTH
87.16		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8716.10	- Trailers and semi-trailers of the caravan type, for housing or camping	RVC(40) or CTH
	8716.20	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	RVC(40) or CTH
		- Other trailers and semi-trailers for the transport of goods:	
	8716.31	-- Tanker trailers and tanker semi-trailers	RVC(40) or CTH
	8716.39	-- Other	RVC(40) or CTH
	8716.40	- Other trailers and semi-trailers	RVC(40) or CTH
	8716.80	- Other vehicles	RVC(40) or CTH
	8716.90	- Parts	RVC(40) or CTH
CHAPTER 88		AIRCRAFT, SPACECRAFT, AND PARTS THEREOF	
88.01	8801.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	RVC(40) or CTH
88.02		Other aircraft (for example, helicopters, aeroplanes), except unmanned aircraft of heading 88.06; spacecraft (including satellites and suborbital and spacecraft launch vehicles.	
		- Helicopters:	
	8802.11	-- Of an unladen weight not exceeding 2,000 kg	RVC(40) or CTH
	8802.12	-- Of an unladen weight exceeding 2,000 kg	RVC(40) or CTH
	8802.20	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8802.30	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	RVC(40) or CTH
	8802.40	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	RVC(40) or CTH
	8802.60	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	RVC(40) or CTH
88.04	8804.00	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	RVC(40) or CTH
88.05		Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.	
	8805.10	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	RVC(40) or CTH
		- Ground flying trainers and parts thereof:	
	8805.21	-- Air combat simulators and parts thereof	RVC(40) or CTH
	8805.29	-- Other	RVC(40) or CTH
88.06		Unmanned aircraft.	
	8806.10	- Designed for the carriage of passengers	RVC(40) or CTH
		- Other, for remote-controlled flight only:	
	8806.21	-- With maximum take-off weight not more than 250 g	RVC(40) or CTH
	8806.22	-- With maximum take-off weight more than 250 g but not more than 7 kg	RVC(40) or CTH
	8806.23	-- With maximum take-off weight more than 7 kg but not more than 25 kg	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8806.24	-- With maximum take-off weight more than 25 kg but not more than 150 kg	RVC(40) or CTH
	8806.29	-- Other	RVC(40) or CTH
		- Other:	
	8806.91	-- With maximum take-off weight not more than 250 g	RVC(40) or CTH
	8806.92	-- With maximum take-off weight more than 250 g but not more than 7 kg	RVC(40) or CTH
	8806.93	-- With maximum take-off weight more than 7 kg but not more than 25 kg	RVC(40) or CTH
	8806.94	-- With maximum take-off weight more than 25 kg but not more than 150 kg	RVC(40) or CTH
	8806.99	-- Other	RVC(40) or CTH
88.07		Parts of goods of heading 88.01, 88.02 or 88.06.	
	8807.10	- Propellers and rotors and parts thereof	RVC(40) or CTH
	8807.20	- Under-carriages and parts thereof	RVC(40) or CTH
	8807.30	- Other parts of aeroplanes, helicopters or unmanned aircraft	RVC(40) or CTH
	8807.90	- Other	RVC(40) or CTH
CHAPTER 89		SHIPS, BOATS AND FLOATING STRUCTURES	
89.01		Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8901.10	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	RVC(40) or CTH
	8901.20	- Tankers	RVC(40) or CTH
	8901.30	- Refrigerated vessels, other than those of subheading 8901.20	RVC(40) or CTH
	8901.90	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	RVC(40) or CTH
89.02	8902.00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	RVC(40) or CTH
89.03		Yachts and other vessels for pleasure or sports; rowing boats and canoes.	
		- Inflatable (including rigid hull inflatable) boats:	
	8903.11	-- Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg	RVC(40) or CTH
	8903.12	-- Not designed for use with a motor and unladen (net) weight not exceeding 100 kg	RVC(40) or CTH
	8903.19	-- Other	RVC(40) or CTH
		- Sailboats, other than inflatable, with or without auxiliary motor:	
	8903.21	-- Of a length not exceeding 7.5 m	RVC(40) or CTH
	8903.22	-- Of a length exceeding 7.5 m but not exceeding 24 m	RVC(40) or CTH
	8903.23	-- Of a length exceeding 24 m	RVC(40) or CTH
		- Motorboats, other than inflatable, not including outboard motorboats:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	8903.31	-- Of a length not exceeding 7.5 m	RVC(40) or CTH
	8903.32	-- Of a length exceeding 7.5 m but not exceeding 24 m	RVC(40) or CTH
	8903.33	-- Of a length exceeding 24 m	RVC(40) or CTH
		- Other:	
	8903.93	-- Of a length not exceeding 7.5 m	RVC(40) or CTH
	8903.99	-- Other	RVC(40) or CTH
89.04	8904.00	Tugs and pusher craft.	RVC(40) or CTH
89.05		Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.	
	8905.10	- Dredgers	RVC(40) or CTH
	8905.20	- Floating or submersible drilling or production platforms	RVC(40) or CTH
	8905.90	- Other	RVC(40) or CTH
89.06		Other vessels, including warships and lifeboats other than rowing boats.	
	8906.10	- Warships	RVC(40) or CTH
	8906.90	- Other	RVC(40) or CTH
89.07		Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).	
	8907.10	- Inflatable rafts	RVC(40) or CTH
	8907.90	- Other	RVC(40) or CTH
89.08	8908.00	Vessels and other floating structures for breaking up.	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
SECTION XVIII OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF			
CHAPTER 90		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 than such elements of glass not optically worked.	
	9001.10	- Optical fibres, optical fibre bundles and cables	RVC(40) or CTH
	9001.20	- Sheets and plates of polarising material	RVC(40) or CTH
	9001.30	- Contact lenses	RVC(40) or CTH
	9001.40	- Spectacle lenses of glass	RVC(40) or CTH
	9001.50	- Spectacle lenses of other materials	RVC(40) or CTH
	9001.90	- Other	RVC(40) or CTH
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.	
		- Objective lenses:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	9002.11	-- For cameras, projectors or photographic enlargers or reducers	RVC(40) or CTH
	9002.19	-- Other	RVC(40) or CTH
	9002.20	- Filters	RVC(40) or CTH
	9002.90	- Other	RVC(40) or CTH
90.03		Frames and mountings for spectacles, goggles or the like, and parts thereof.	
		- Frames and mountings:	
	9003.11	-- Of plastics	RVC(40) or CTSH
	9003.19	-- Of other materials	RVC(40) or CTSH
	9003.90	- Parts	RVC(40) or CTH
90.04		Spectacles, goggles and the like, corrective, protective or other.	
	9004.10	- Sunglasses	RVC(40) or CTH
	9004.90	- Other	RVC(40) or CTH
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	RVC(40) or CTSH
	9005.80	- Other instruments	RVC(40) or CTSH
	9005.90	- Parts and accessories (including mountings)	RVC(40) or CTH
90.06		Photographic (other than cinematographic) cameras; photographic flashlight apparatus and	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		flashbulbs other than discharge lamps of heading 85.39.	
	9006.30	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	RVC(40) or CTSH
	9006.40	- Instant print cameras	RVC(40) or CTSH
		- Other cameras:	
	9006.53	-- For roll film of a width of 35 mm	RVC(40) or CTSH
	9006.59	-- Other	RVC(40) or CTSH
		- Photographic flashlight apparatus and flashbulbs:	
	9006.61	-- Discharge lamp ("electronic") flashlight apparatus	RVC(40) or CTSH
	9006.69	-- Other	RVC(40) or CTSH
		- Parts and accessories:	
	9006.91	-- For cameras	RVC(40) or CTH
	9006.99	-- Other	RVC(40) or CTH
90.07		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.	
	9007.10	- Cameras	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	9007.20	- Projectors	RVC(40) or CTSH
		- Parts and accessories:	
	9007.91	-- For cameras	RVC(40) or CTH
	9007.92	-- For projectors	RVC(40) or CTH
90.08		Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.	
	9008.50	- Projectors, enlargers and reducers	RVC(40) or CTSH
	9008.90	- Parts and accessories	RVC(40) or CTH
90.10		Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.	
	9010.10	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	RVC(40) or CTSH
	9010.50	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	RVC(40) or CTSH
	9010.60	- Projection screens	RVC(40) or CTSH
	9010.90	- Parts and accessories	RVC(40) or CTH
90.11		Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.	
	9011.10	- Stereoscopic microscopes	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	9011.20	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	RVC(40) or CTSH
	9011.80	- Other microscopes	RVC(40) or CTSH
	9011.90	- Parts and accessories	RVC(40) or CTH
90.12		Microscopes other than optical microscopes; diffraction apparatus.	
	9012.10	- Microscopes other than optical microscopes; diffraction apparatus	RVC(40) or CTSH
	9012.90	- Parts and accessories	RVC(40) or CTH
90.13		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	RVC(40) or CTSH
	9013.20	- Lasers, other than laser diodes	RVC(40) or CTSH
	9013.80	- Other devices, appliances and instruments	RVC(40) or CTSH
	9013.90	- Parts and accessories	RVC(40) or CTH
90.14		Direction finding compasses; other navigational instruments and appliances.	
	9014.10	- Direction finding compasses	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	9014.20	- Instruments and appliances for aeronautical or space navigation (other than compasses)	RVC(40) or CTSH
	9014.80	- Other instruments and appliances	RVC(40) or CTSH
	9014.90	- Parts and accessories	RVC(40) or CTH
90.15		Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.	
	9015.10	- Rangefinders	RVC(40) or CTSH
	9015.20	- Theodolites and tachymeters (tacheometers)	RVC(40) or CTSH
	9015.30	- Levels	RVC(40) or CTSH
	9015.40	- Photogrammetrical surveying instruments and appliances	RVC(40) or CTSH
	9015.80	- Other instruments and appliances	RVC(40) or CTSH
	9015.90	- Parts and accessories	RVC(40) or CTH
90.16	9016.00	Balances of a sensitivity of 5 cg or better, with or without weights.	RVC(40) or CTH
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	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.	
	9017.10	- Drafting tables and machines, whether or not automatic	RVC(40) or CTSH
	9017.20	- Other drawing, marking-out or mathematical calculating instruments	RVC(40) or CTSH
	9017.30	- Micrometers, callipers and gauges	RVC(40) or CTH or RVC(35) + CTSH
	9017.80	- Other instruments	RVC(40) or CTH or RVC(35) + CTSH
	9017.90	- Parts and accessories	RVC(40) or CTH
90.18		Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.	
		- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	9018.11	-- Electro-cardiographs	RVC(40) or CTH or No change in tariff subheading provided the machines, instruments and apparatus are manufactured from parts produced solely for the machines, instruments or apparatus of the same subheading
	9018.12	-- Ultrasonic scanning apparatus	RVC(40) or CTH or No change in tariff subheading provided the machines, instruments and apparatus are manufactured from parts produced solely for the machines, instruments or apparatus of the same subheading

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	9018.13	-- Magnetic resonance imaging apparatus	RVC(40) or CTH or No change in tariff subheading provided the machines, instruments and apparatus are manufactured from parts produced solely for the machines, instruments or apparatus of the same subheading
	9018.14	-- Scintigraphic apparatus	RVC(40) or CTH or No change in tariff subheading provided the machines, instruments and apparatus are manufactured from parts produced solely for the machines, instruments or apparatus of the same subheading

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	9018.19	-- Other	RVC(40) or CTH or No change in tariff subheading provided the machines, instruments and apparatus are manufactured from parts produced solely for the machines, instruments or apparatus of the same subheading
	9018.20	- Ultra-violet or infra-red ray apparatus	RVC(40) or CTH or No change in tariff subheading provided the machines, instruments and apparatus are manufactured from parts produced solely for the machines, instruments or apparatus of the same subheading
		- Syringes, needles, catheters, cannulae and the like:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	9018.31	-- Syringes, with or without needles	RVC(40) or CTH or No change in tariff subheading provided the machines, instruments and apparatus are manufactured from parts produced solely for the machines, instruments or apparatus of the same subheading
	9018.32	-- Tubular metal needles and needles for sutures	RVC(40) or CTH or No change in tariff subheading provided the machines, instruments and apparatus are manufactured from parts produced solely for the machines, instruments or apparatus of the same subheading
	9018.39	-- Other	RVC(40) or CTH or No change in tariff subheading provided the machines, instruments and apparatus are manufactured from parts

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
			produced solely for the machines, instruments or apparatus of the same subheading
		- Other instruments and appliances, used in dental sciences:	
	9018.41	-- Dental drill engines, whether or not combined on a single base with other dental equipment	RVC(40) or CTH or No change in tariff subheading provided the machines, instruments and apparatus are manufactured from parts produced solely for the machines, instruments or apparatus of the same subheading
	9018.49	-- Other	RVC(40) or CTH or No change in tariff subheading provided the machines, instruments and apparatus are manufactured from parts produced solely for the machines, instruments or apparatus of the same subheading

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	9018.50	- Other ophthalmic instruments and appliances	RVC(40) or CTH or No change in tariff subheading provided the machines, instruments and apparatus are manufactured from parts produced solely for the machines, instruments or apparatus of the same subheading
	9018.90	- Other instruments and appliances	RVC(40) or CTH or No change in tariff subheading provided the machines, instruments and apparatus are manufactured from parts produced solely for the machines, instruments or apparatus of the same subheading
90.19		Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	9019.10	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	RVC(40) or CTH or No change in tariff subheading provided the machines, instruments and apparatus are manufactured from parts produced solely for the machines, instruments or apparatus of the same subheading
	9019.20	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	RVC(40) or CTH or No change in tariff subheading provided the machines, instruments and apparatus are manufactured from parts produced solely for the machines, instruments or apparatus of the same subheading
90.20	9020.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	RVC(40) or CTH
90.21		Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.	
	9021.10	- Orthopaedic or fracture appliances	RVC(40) or CTH
		- Artificial teeth and dental fittings:	
	9021.21	-- Artificial teeth	RVC(40) or CTH
	9021.29	-- Other	RVC(40) or CTH
		- Other artificial parts of the body:	
	9021.31	-- Artificial joints	RVC(40) or CTH
	9021.39	-- Other	RVC(40) or CTH
	9021.40	- Hearing aids, excluding parts and accessories	RVC(40) or CTH
	9021.50	- Pacemakers for stimulating heart muscles, excluding parts and accessories	RVC(40) or CTH
	9021.90	- Other	RVC(40) or CTH
90.22		Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionising 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.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- 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	RVC(40) or CTSH
	9022.13	-- Other, for dental uses	RVC(40) or CTSH
	9022.14	-- Other, for medical, surgical or veterinary uses	RVC(40) or CTSH
	9022.19	-- For other uses	RVC(40) or CTSH
		- Apparatus based on the use of alpha, beta, gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:	
	9022.21	-- For medical, surgical, dental or veterinary uses	RVC(40) or CTSH
	9022.29	-- For other uses	RVC(40) or CTSH
	9022.30	- X-ray tubes	RVC(40) or CTSH
	9022.90	- Other, including parts and accessories	RVC(40) or CTH
90.23	9023.00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	RVC(40) or CTH
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	RVC(40) or CTSH
	9024.80	- Other machines and appliances	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	9024.90	- Parts and accessories	RVC(40) or CTH
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	RVC(40) or CTSH
	9025.19	-- Other	RVC(40) or CTSH
	9025.80	- Other instruments	RVC(40) or CTSH
	9025.90	- Parts and accessories	RVC(40) or CTH
90.26		Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.	
	9026.10	- For measuring or checking the flow or level of liquids	RVC(40) or CTH or RVC(35) + CTSH
	9026.20	- For measuring or checking pressure	RVC(40) or CTH or RVC(35) + CTSH
	9026.80	- Other instruments or apparatus	RVC(40) or CTH or RVC(35) + CTSH
	9026.90	- Parts and accessories	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
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	RVC(40) or CTSH
	9027.20	- Chromatographs and electrophoresis instruments	RVC(40) or CTSH
	9027.30	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	RVC(40) or CTSH
	9027.50	- Other instruments and apparatus using optical radiations (UV, visible, IR)	RVC(40) or CTSH
		- Other instruments and apparatus:	
	9027.81	-- Mass spectrometers	RVC(40) or CTSH
	9027.89	-- Other	RVC(40) or CTSH
	9027.90	- Microtomes; parts and accessories	RVC(40) or CTH
90.28		Gas, liquid or electricity supply or production meters, including calibrating meters therefor.	
	9028.10	- Gas meters	RVC(40) or CTSH
	9028.20	- Liquid meters	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	9028.30	- Electricity meters	RVC(40) or CTSH
	9028.90	- Parts and accessories	RVC(40) or CTH
90.29		Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.	
	9029.10	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	RVC(40) or CTH or RVC(35) + CTSH
	9029.20	- Speed indicators and tachometers; stroboscopes	RVC(40) or CTH or RVC(35) + CTSH
	9029.90	- Parts and accessories	RVC(40) or CTH
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	RVC(40) or CTSH
	9030.20	- Oscilloscopes and oscillographs	RVC(40) or CTSH
		- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power (other than those for measuring or checking semiconductor wafers or devices):	
	9030.31	-- Multimeters without a recording device	RVC(40) or CTSH
	9030.32	-- Multimeters with a recording device	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	9030.33	-- Other, without a recording device	RVC(40) or CTSH
	9030.39	-- Other, with a recording device	RVC(40) or CTSH
	9030.40	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	RVC(40) or CTSH
		- Other instruments and apparatus:	
	9030.82	-- For measuring or checking semiconductor wafers or devices (including integrated circuits)	RVC(40) or CTSH
	9030.84	-- Other, with a recording device	RVC(40) or CTSH
	9030.89	-- Other	RVC(40) or CTSH
	9030.90	- Parts and accessories	RVC(40) or CTH
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	RVC(40) or CTSH
	9031.20	- Test benches	RVC(40) or CTSH
		- Other optical instruments and appliances:	
	9031.41	-- For inspecting semiconductor wafers or devices (including integrated circuits) or for inspecting photomasks or reticles used in manufacturing semiconductor devices (including integrated circuits)	RVC(40) or CTSH
	9031.49	-- Other	RVC(40) or CTSH
	9031.80	- Other instruments, appliances and machines	RVC(40) or CTSH
	9031.90	- Parts and accessories	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
90.32		Automatic regulating or controlling instruments and apparatus.	
	9032.10	- Thermostats	RVC(40) or CTSH
	9032.20	- Manostats	RVC(40) or CTSH
		- Other instruments and apparatus:	
	9032.81	-- Hydraulic or pneumatic	RVC(40) or CTSH
	9032.89	-- Other	RVC(40) or CTSH
	9032.90	- Parts and accessories	RVC(40) or CTH
90.33	9033.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	RVC(40) or CTH
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.	
		- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:	
	9101.11	-- With mechanical display only	RVC(40) or CTH
	9101.19	-- Other	RVC(40) or CTH
		- Other wrist-watches, whether or not incorporating a stop-watch facility:	
	9101.21	-- With automatic winding	RVC(40) or CTH
	9101.29	-- Other	RVC(40) or CTH
		- Other:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	9101.91	-- Electrically operated	RVC(40) or CTH
	9101.99	-- Other	RVC(40) or CTH
91.02		Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.	
		- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:	
	9102.11	-- With mechanical display only	RVC(40) or CTH
	9102.12	-- With opto-electronic display only	RVC(40) or CTH
	9102.19	-- Other	RVC(40) or CTH
		- Other wrist-watches, whether or not incorporating a stop-watch facility:	
	9102.21	-- With automatic winding	RVC(40) or CTH
	9102.29	-- Other	RVC(40) or CTH
		- Other:	
	9102.91	-- Electrically operated	RVC(40) or CTH
	9102.99	-- Other	RVC(40) or CTH
91.03		Clocks with watch movements, excluding clocks of heading 91.04.	
	9103.10	- Electrically operated	RVC(40) or CTH
	9103.90	- Other	RVC(40) or CTH
91.04	9104.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	RVC(40) or CTH
91.05		Other clocks.	
		- Alarm clocks:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	9105.11	-- Electrically operated	RVC(40) or CTH
	9105.19	-- Other	RVC(40) or CTH
		- Wall clocks:	
	9105.21	-- Electrically operated	RVC(40) or CTH
	9105.29	-- Other	RVC(40) or CTH
		- Other:	
	9105.91	-- Electrically operated	RVC(40) or CTH
	9105.99	-- Other	RVC(40) or CTH
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).	
	9106.10	- Time-registers; time-recorders	RVC(40) or CTH
	9106.90	- Other	RVC(40) or CTH
91.07	9107.00	Time switches with clock or watch movement or with synchronous motor.	RVC(40) or CTH
91.08		Watch movements, complete and assembled.	
		- Electrically operated:	
	9108.11	-- With mechanical display only or with a device to which a mechanical display can be incorporated	RVC(40) or CTH
	9108.12	-- With opto-electronic display only	RVC(40) or CTH
	9108.19	-- Other	RVC(40) or CTH
	9108.20	- With automatic winding	RVC(40) or CTH
	9108.90	- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
91.09		Clock movements, complete and assembled.	
	9109.10	- Electrically operated	RVC(40) or CTH
	9109.90	- Other	RVC(40) or CTH
91.10		Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.	
		- Of watches:	
	9110.11	-- Complete movements, unassembled or partly assembled (movement sets)	RVC(40) or CTH
	9110.12	-- Incomplete movements, assembled	RVC(40) or CTH
	9110.19	-- Rough movements	RVC(40) or CTH
	9110.90	- Other	RVC(40) or CTH
91.11		Watch cases and parts thereof.	
	9111.10	- Cases of precious metal or of metal clad with precious metal	RVC(40) or CTSH
	9111.20	- Cases of base metal, whether or not gold- or silver-plated	RVC(40) or CTSH
	9111.80	- Other cases	RVC(40) or CTSH
	9111.90	- Parts	RVC(40) or CTH
91.12		Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.	
	9112.20	- Cases	RVC(40) or CTH
	9112.90	- Parts	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
91.13		Watch straps, watch bands and watch bracelets, and parts thereof.	
	9113.10	- Of precious metal or of metal clad with precious metal	RVC(40) or CTH
	9113.20	- Of base metal, whether or not gold- or silver-plated	RVC(40) or CTH
	9113.90	- Other	RVC(40) or CTH
91.14		Other clock or watch parts.	
	9114.30	- Dials	RVC(40) or CTH
	9114.40	- Plates and bridges	RVC(40) or CTH
	9114.90	- Other	RVC(40) or CTH
CHAPTER 92		MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES	
92.01		Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.	
	9201.10	- Upright pianos	RVC(40) or CTH
	9201.20	- Grand pianos	RVC(40) or CTH
	9201.90	- Other	RVC(40) or CTH
92.02		Other string musical instruments (for example, guitars, violins, harps).	
	9202.10	- Played with a bow	RVC(40) or CTH
	9202.90	- Other	RVC(40) or CTH
92.05		Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.	
	9205.10	- Brass-wind instruments	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	9205.90	- Other	RVC(40) or CTH
92.06	9206.00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	RVC(40) or CTH
92.07		Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).	
	9207.10	- Keyboard instruments, other than accordions	RVC(40) or CTH
	9207.90	- Other	RVC(40) or CTH
92.08		Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.	
	9208.10	- Musical boxes	RVC(40) or CTH
	9208.90	- Other	RVC(40) or CTH
92.09		Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.	
	9209.30	- Musical instrument strings	RVC(40) or CTH
		- Other:	
	9209.91	-- Parts and accessories for pianos	RVC(40) or CTH
	9209.92	-- Parts and accessories for the musical instruments of heading 92.02	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	9209.94	-- Parts and accessories for the musical instruments of heading 92.07	RVC(40) or CTH
	9209.99	-- Other	RVC(40) or CTH
SECTION XIX			
ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF			
CHAPTER 93		ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF	
93.01		Military weapons, other than revolvers, pistols and the arms of heading 93.07.	
	9301.10	- Artillery weapons (for example, guns, howitzers and mortars)	RVC(40) or CTH
	9301.20	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	RVC(40) or CTH
	9301.90	- Other	RVC(40) or CTH
93.02	9302.00	Revolvers and pistols, other than those of heading 93.03 or 93.04.	RVC(40) or CTH
93.03		Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).	
	9303.10	- Muzzle-loading firearms	RVC(40) or CTH
	9303.20	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	9303.30	- Other sporting, hunting or target-shooting rifles	RVC(40) or CTH
	9303.90	- Other	RVC(40) or CTH
93.04	9304.00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	RVC(40) or CTH
93.05		Parts and accessories of articles of headings 93.01 to 93.04.	
	9305.10	- Of revolvers or pistols	RVC(40) or CTH
	9305.20	- Of shotguns or rifles of heading 93.03	RVC(40) or CTH
		- Other:	
	9305.91	-- Of military weapons of heading 93.01	RVC(40) or CTH
	9305.99	-- Other	RVC(40) or CTH
93.06		Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.	
		- Shotgun cartridges and parts thereof; air gun pellets:	
	9306.21	-- Cartridges	RVC(40) or CTH
	9306.29	-- Other	RVC(40) or CTH
	9306.30	- Other cartridges and parts thereof	RVC(40) or CTH
	9306.90	- Other	RVC(40) or CTH
93.07	9307.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
SECTION XX MISCELLANEOUS MANUFACTURED ARTICLES			
CHAPTER 94		FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LUMINAIRES AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS	
94.01		Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.	
	9401.10	- Seats of a kind used for aircraft	RVC(40) or CTH or RVC(35) + CTSH
	9401.20	- Seats of a kind used for motor vehicles	RVC(40) or CTH or RVC(35) + CTSH
		- Swivel seats with variable height adjustment:	
	9401.31	-- Of wood	RVC(40) or CTH or RVC(35) + CTSH
	9401.39	-- Other	RVC(40) or CTH or RVC(35) + CTSH
		- Seats other than garden seats or camping equipment, convertible into beds:	
	9401.41	-- Of wood	RVC(40) or CTH or RVC(35) + CTSH
	9401.49	-- Other	RVC(40) or CTH or RVC(35) + CTSH
		- Seats of cane, osier, bamboo or similar materials:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	9401.52	-- Of bamboo	RVC(40) or CTH or RVC(35) + CTSH
	9401.53	-- Of rattan	RVC(40) or CTH or RVC(35) + CTSH
	9401.59	-- Other	RVC(40) or CTH or RVC(35) + CTSH
		- Other seats, with wooden frames:	
	9401.61	-- Upholstered	RVC(40) or CTH or RVC(35) + CTSH
	9401.69	-- Other	RVC(40) or CTH or RVC(35) + CTSH
		- Other seats, with metal frames:	
	9401.71	-- Upholstered	RVC(40) or CTH or RVC(35) + CTSH
	9401.79	-- Other	RVC(40) or CTH or RVC(35) + CTSH
	9401.80	- Other seats	RVC(40) or CTH or RVC(35) + CTSH
		- Parts:	
	9401.91	-- Of wood	RVC(40) or CTH
	9401.99	-- Other	RVC(40) or CTH
94.02		Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		rotating as well as both reclining and elevating movements; parts of the foregoing articles.	
	9402.10	- Dentists', barbers' or similar chairs and parts thereof	RVC(40) or CTH
	9402.90	- Other	RVC(40) or CTH
94.03		Other furniture and parts thereof.	
	9403.10	- Metal furniture of a kind used in offices	RVC(40) or CTH or RVC(35) + CTSH
	9403.20	- Other metal furniture	RVC(40) or CTH or RVC(35) + CTSH
	9403.30	- Wooden furniture of a kind used in offices	RVC(40) or CTH or RVC(35) + CTSH
	9403.40	- Wooden furniture of a kind used in the kitchen	RVC(40) or CTH or RVC(35) + CTSH
	9403.50	- Wooden furniture of a kind used in the bedroom	RVC(40) or CTH or RVC(35) + CTSH
	9403.60	- Other wooden furniture	RVC(40) or CTH or RVC(35) + CTSH
	9403.70	- Furniture of plastics	RVC(40) or CTH or RVC(35) + CTSH
		- Furniture of other materials, including cane, osier, bamboo or similar materials:	
	9403.82	-- Of bamboo	RVC(40) or CTH or RVC(35) + CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	9403.83	-- Of rattan	RVC(40) or CTH or RVC(35) + CTSH
	9403.89	-- Other	RVC(40) or CTH or RVC(35) + CTSH
		- Parts:	
	9403.91	-- Of wood	RVC(40) or CTH
	9403.99	-- Other	RVC(40) or CTH
94.04		Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.	
	9404.10	- Mattress supports	RVC(40) or CTH
		- Mattresses:	
	9404.21	-- Of cellular rubber or plastics, whether or not covered	RVC(40) or CTH
	9404.29	-- Of other materials	RVC(40) or CTH
	9404.30	- Sleeping bags	CTH
	9404.40	- Quilts, bedspreads, eiderdowns and duvets (comforters)	CTH
	9404.90	- Other	CTH
94.05		Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		permanently fixed light source, and parts thereof not elsewhere specified or included.	
		- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:	
	9405.11	-- Designed for use solely with light-emitting diode (LED) light sources	RVC(40) or CTH
	9405.19	-- Other	RVC(40) or CTH
		- Electric table, desk, bedside or floor-standing luminaires:	
	9405.21	-- Designed for use solely with light-emitting diode (LED) light sources	RVC(40) or CTH or RVC(35) + CTSH
	9405.29	-- Other	RVC(40) or CTH or RVC(35) + CTSH
		- Lighting strings of a kind used for Christmas trees:	
	9405.31	-- Designed for use solely with light-emitting diode (LED) light sources	RVC(40) or CTH or RVC(35) + CTSH
	9405.39	-- Other	RVC(40) or CTH or RVC(35) + CTSH
		- Other electric luminaires and lighting fittings:	
	9405.41	-- Photovoltaic, designed for use solely with light-emitting diode (LED) light sources	RVC(40) or CTH or RVC(35) + CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	9405.42	-- Other, designed for use solely with light-emitting diode (LED) light sources	RVC(40) or CTH or RVC(35) + CTSH
	9405.49	-- Other	RVC(40) or CTH or RVC(35) + CTSH
	9405.50	- Non-electrical luminaires and lighting fittings	RVC(40) or CTH or RVC(35) + CTSH
		- Illuminated signs, illuminated name-plates and the like:	
	9405.61	-- Designed for use solely with light-emitting diode (LED) light sources	RVC(40) or CTH or RVC(35) + CTSH
	9405.69	-- Other	RVC(40) or CTH or RVC(35) + CTSH
		- Parts:	
	9405.91	-- Of glass	RVC(40) or CTH
	9405.92	-- Of plastics	RVC(40) or CTH
	9405.99	-- Other	RVC(40) or CTH
94.06		Prefabricated buildings.	
	9406.10	- Of wood	RVC(40) or CTH
	9406.20	- Modular building units, of steel	RVC(40) or CTH
	9406.90	- Other	RVC(40) or CTH
CHAPTER 95		TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF	
95.03	9503.00	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		("scale") models and similar recreational models, working or not; puzzles of all kinds.	
95.04		Video game consoles and machines, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by coins, banknotes, bank cards, tokens or by any other means of payment.	
	9504.20	- Articles and accessories for billiards of all kinds	RVC(40) or CTH
	9504.30	- Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment	RVC(40) or CTH
	9504.40	- Playing cards	RVC(40) or CTH
	9504.50	- Video game consoles and machines, other than those of 9504.30	RVC(40) or CTH
	9504.90	- Other	RVC(40) or CTH
95.05		Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.	
	9505.10	- Articles for Christmas festivities	RVC(40) or CTH
	9505.90	- Other	RVC(40) or CTH
95.06		Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Snow-skis and other snow-ski equipment:	
	9506.11	-- Skis	RVC(40) or CTH
	9506.12	-- Ski-fastenings (ski-bindings)	RVC(40) or CTH
	9506.19	-- Other	RVC(40) or CTH
		- Water-skis, surf-boards, sailboards and other water-sport equipment:	
	9506.21	-- Sailboards	RVC(40) or CTH
	9506.29	-- Other	RVC(40) or CTH
		- Golf clubs and other golf equipment:	
	9506.31	-- Clubs, complete	RVC(40) or CTH
	9506.32	-- Balls	RVC(40) or CTH
	9506.39	-- Other	RVC(40) or CTH
	9506.40	- Articles and equipment for table-tennis	RVC(40) or CTH
		- Tennis, badminton or similar rackets, whether or not strung:	
	9506.51	-- Lawn-tennis rackets, whether or not strung	RVC(40) or CTH
	9506.59	-- Other	RVC(40) or CTH
		- Balls, other than golf balls and table-tennis balls:	
	9506.61	-- Lawn-tennis balls	RVC(40) or CTH
	9506.62	-- Inflatable	RVC(40) or CTH
	9506.69	-- Other	RVC(40) or CTH
	9506.70	- Ice skates and roller skates, including skating boots with skates attached	RVC(40) or CTH
		- Other:	

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	9506.91	-- Articles and equipment for general physical exercise, gymnastics or athletics	RVC(40) or CTH
	9506.99	-- Other	RVC(40) or CTH
95.07		Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy “birds” (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.	
	9507.10	- Fishing rods	RVC(40) or CTH
	9507.20	- Fish-hooks, whether or not snelled	RVC(40) or CTH
	9507.30	- Fishing reels	RVC(40) or CTH
	9507.90	- Other	RVC(40) or CTH
95.08		Travelling circuses and travelling menageries; amusement park rides and water park amusements; fairground amusements, including shooting galleries; travelling theatres.	
	9508.10	- Travelling circuses and travelling menageries	RVC(40) or CTH
		- Amusement park rides and water park amusements:	
	9508.21	-- Roller coasters	RVC(40) or CTH
	9508.22	-- Carousels, swings and roundabouts	RVC(40) or CTH
	9508.23	-- Dodge’em cars	RVC(40) or CTH
	9508.24	-- Motion simulators and moving theatres	RVC(40) or CTH
	9508.25	-- Water rides	RVC(40) or CTH
	9508.26	-- Water park amusements	RVC(40) or CTH
	9508.29	-- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	9508.30	- Fairground amusements	RVC(40) or CTH
	9508.40	- Travelling theatres	RVC(40) or CTH
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).	
	9601.10	- Worked ivory and articles of ivory	RVC(40) or CTH
	9601.90	- Other	RVC(40) or CTH
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.	RVC(40) or CTH
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).	
	9603.10	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
		- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:	
	9603.21	-- Tooth brushes, including dental-plate brushes	RVC(40) or CTH
	9603.29	-- Other	RVC(40) or CTH
	9603.30	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	RVC(40) or CTH
	9603.40	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	RVC(40) or CTH
	9603.50	- Other brushes constituting parts of machines, appliances or vehicles	RVC(40) or CTH
	9603.90	- Other	RVC(40) or CTH
96.04	9604.00	Hand sieves and hand riddles.	RVC(40) or CTH
96.05	9605.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	RVC(40) or CTH
96.06		Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.	
	9606.10	- Press-fasteners, snap-fasteners and press-studs and parts therefor	RVC(40) or CTH
		- Buttons:	
	9606.21	-- Of plastics, not covered with textile material	RVC(40) or CTH
	9606.22	-- Of base metal, not covered with textile material	RVC(40) or CTH
	9606.29	-- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	9606.30	- Button moulds and other parts of buttons; button blanks	RVC(40) or CTH
96.07		Slide fasteners and parts thereof.	
		- Slide fasteners:	
	9607.11	-- Fitted with chain scoops of base metal	RVC(40) or CTSH
	9607.19	-- Other	RVC(40) or CTSH
	9607.20	- Parts	RVC(40) or CTH
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.	
	9608.10	- Ball point pens	RVC(40) or CTSH
	9608.20	- Felt tipped and other porous-tipped pens and markers	RVC(40) or CTSH
	9608.30	- Fountain pens, stylograph pens and other pens	RVC(40) or CTSH
	9608.40	- Propelling or sliding pencils	RVC(40) or CTSH
	9608.50	- Sets of articles from two or more of the foregoing subheadings	RVC(40) or CTH
	9608.60	- Refills for ball point pens, comprising the ball point and ink-reservoir	RVC(40) or CTH
		- Other:	
	9608.91	-- Pen nibs and nib points	RVC(40) or CTH
	9608.99	-- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
96.09		Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.	
	9609.10	- Pencils and crayons, with leads encased in a sheath	RVC(40) or CTSH
	9609.20	- Pencil leads, black or coloured	RVC(40) or CTH
	9609.90	- Other	RVC(40) or CTH
96.10	9610.00	Slates and boards, with writing or drawing surfaces, whether or not framed.	RVC(40) or CTH
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.	RVC(40) or CTH
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.	
	9612.10	- Ribbons	RVC(40) or CTH
	9612.20	- Ink-pads	RVC(40) or CTH
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	RVC(40) or CTSH
	9613.20	- Pocket lighters, gas fuelled, refillable	RVC(40) or CTSH
	9613.80	- Other lighters	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
	9613.90	- Parts	RVC(40) or CTH
96.14	9614.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	RVC(40) or CTH
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.	
		- Combs, hair-slides and the like:	
	9615.11	-- Of hard rubber or plastics	RVC(40) or CTH
	9615.19	-- Other	RVC(40) or CTH
	9615.90	- Other	RVC(40) or CTH
96.16		Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.	
	9616.10	- Scent sprays and similar toilet sprays, and mounts and heads therefor	RVC(40) or CTH
	9616.20	- Powder-puffs and pads for the application of cosmetics or toilet preparations	RVC(40) or CTH
96.17	9617.00	Vacuum flasks and other vacuum vessels, complete; parts thereof other than glass inner.	RVC(40) or CTH
96.18	9618.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	RVC(40) or CTH
96.19	9619.00	Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material.	RVC(40) or CC
96.20	9620.00	Monopods, bipods, tripods and similar articles.	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
SECTION XXI WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES			
CHAPTER 97		WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES	
97.01		Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques.	
		- Of an age exceeding 100 years:	
	9701.21	-- Paintings, drawings and pastels	RVC(40) or CTH
	9701.22	-- Mosaics	RVC(40) or CTH
	9701.29	-- Other	RVC(40) or CTH
		- Other:	
	9701.91	-- Paintings, drawings and pastels	RVC(40) or CTH
	9701.92	-- Mosaics	RVC(40) or CTH
	9701.99	-- Other	RVC(40) or CTH
97.02		Original engravings, prints and lithographs.	
	9702.10	- Of an age exceeding 100 years	RVC(40) or CTH
	9702.90	- Other	RVC(40) or CTH
97.03		Original sculpture and statuary, in any material.	
	9703.10	- Of an age exceeding 100 years	RVC(40) or CTH
	9703.90	- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
HS Code 2022		Product Description	Product-Specific Rules
Heading	Sub-Heading		
97.04	9704.00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.	RVC(40) or CTH
97.05		Collections and collectors' pieces of archaeological, ethnographic, historical, zoological, botanical, mineralogical, anatomical, paleontological or numismatic interest.	
	9705.10	- Collections and collectors' pieces of archaeological, ethnographic or historical interest	RVC(40) or CTH
		- Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest:	
	9705.21	-- Human specimens and parts thereof	RVC(40) or CTH
	9705.22	-- Extinct or endangered species and parts thereof	RVC(40) or CTH
	9705.29	-- Other	RVC(40) or CTH
		- Collections and collectors' pieces of numismatic interest:	
	9705.31	-- Of an age exceeding 100 years	RVC(40) or CTH
	9705.39	-- Other	RVC(40) or CTH
97.06		Antiques of an age exceeding 100 years.	
	9706.10	- Of an age exceeding 250 years	RVC(40) or CTH
	9706.90	- Other	RVC(40) or CTH

APPENDIX 3B.1

INDICATIVE LIST OF TEXTILE FINISHING PROCESSES

- antibacterial finish;
- antisoil finish;
- antistatic agent;
- backtanning;
- baking/thermofixation;
- baulk finish;
- beating (finishing);
- beetled finish;
- biopolishing;
- bleaching;
- blown finish;
- boiling off/degumming;
- bottoming;
- brushing;
- causticizing;
- clear finish;
- compressive shrinking;
- conditioning;
- crabbing;
- cramping;
- crease-resist finish;
- crêping;
- curing/flash-curing/moist curing;
- cuttling;
- decatizing/decating;
- delustring;
- desizing;
- dressing (lace);
- dry beating;
- embossing;
- embrittled;
- emerizing;
- filling;
- fixing;
- flame retardant treatment;
- fluorochemical finishing;
- foam finishing;
- friction calendering;
- fulling;
- gigging;
- glazing;
- grass bleaching/grassing/crofting;
- loading;
- London shrinking;

- mercerization (hot/post/slack);
- milling;
- mordanted;
- napping/friezé;
- padding/slop padding/nip padding;
- parchmentizing;
- plaiting;
- polishing;
- potting;
- precrêping;
- pre-sensitization;
- pre-shrunk;
- pressure decatizing;
- proofing;
- relaxing;
- rigging;
- schreiner;
- setting;
- shrink-resistant;
- silicone finish;
- simili mercerizing;
- singeing;
- soaping;
- softening;
- soil release finish;
- solvent scouring;
- sour;
- stabilized finish;
- stainblocker;
- stiffened;
- stitch finish;
- stripping;
- sueding;
- water-repellent;
- wet fixation; and
- Wigan finish.

4. Replace Chapter 4 (Customs Procedures) with:

CHAPTER 4

CUSTOMS PROCEDURES AND TRADE FACILITATION

Article 1 **Objectives**

The objectives of this Chapter are to:

- (a) ensure predictability, consistency and transparency in the application of customs laws and regulations of the Parties;
- (b) promote efficient administration of customs procedures, and the expeditious clearance of goods;
- (c) simplify customs procedures of the Parties and harmonise them to the extent possible with relevant international standards;
- (d) promote co-operation between the customs authorities of the Parties; and
- (e) facilitate trade between the Parties, including through a strengthened environment for global and regional supply chains.

Article 2 **Scope**

This Chapter shall apply to customs procedures applied to:

- (a) goods traded among the Parties; and
- (b) means of transport which enter or leave the customs territories of the Parties.

Article 3

Definitions

For the purposes of this Chapter:

- (a) **customs authority** means any authority that is responsible under the law of each Party for the administration and enforcement of its customs laws and regulations;
- (b) **customs procedures** means the measures applied by the customs authority of a Party to goods and to the means of transport that are subject to customs laws and regulations;
- (c) **customs laws and regulations** means the statutory and regulatory provisions relating to the importation, exportation, movement, or storage of goods, the administration and enforcement of which are specifically charged to a customs authority, and any regulations made by a customs authority, under its statutory powers;
- (d) **Customs Valuation Agreement** means the *Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994*, contained in Annex 1A to the WTO Agreement;
- (e) **express consignment** means all goods imported by or through an enterprise that operates a consignment service for the expeditious cross-border movement of goods and assumes liability to the customs authority for those goods; and
- (f) **means of transport** means various types of vessels, vehicles, and aircrafts which enter or leave the customs territory of a Party carrying natural persons, goods or articles.

Article 4

Customs Procedures

1. Each Party shall ensure that its customs procedures and practices are predictable, consistent, transparent, and facilitate trade, including through the expeditious clearance of goods.
2. The customs procedures of each Party shall, where possible and to the extent permitted by its customs laws and regulations, conform with the standards and recommended practices of the World Customs Organization and the World Trade Organization.
3. The customs authority of each Party shall review its customs procedures with a view to simplifying such procedures to facilitate trade.

Article 5

Customs Co-operation

1. To the extent permitted by its customs laws and regulations, the customs authority of each Party may, as deemed appropriate, assist the customs authority of another Party, in relation to:
 - (a) the implementation and operation of this Chapter;
 - (b) developing and implementing customs best practice and risk management techniques;
 - (c) simplifying and harmonising customs procedures;
 - (d) advancing technical skills and the use of technology;
 - (e) application of the Customs Valuation Agreement;
and

- (f) such other customs issues as the Parties may mutually determine.

2. Subject to available resources, the customs authority of the Parties may, as deemed appropriate, explore and undertake co-operation projects, including:

- (a) capacity building programmes to enhance the capability of customs personnel of the Parties; and
- (b) technical assistance programmes to facilitate the Parties' development in customs reform and modernisation, including implementation of the single windows outlined in Article 13 (Single Window).

Article 6

Consistency

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

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

3. If a Party fails to comply with Paragraphs 1 and 2, another Party may consult with that Party on the matter relating thereto in accordance with Article 24 (Consultation).

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

Article 7

Transparency

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

- (a) procedures for importation, exportation and transit (including port, airport and other entry-point procedures), and required forms and documents;
- (b) applied rates of duties and taxes of any kind imposed on or in connection with importation or exportation;
- (c) fees and charges imposed by or for governmental agencies on or in connection with importation, exportation or transit;
- (d) rules for the classification or valuation of products for customs purposes;
- (e) laws, regulations and administrative rulings of general application relating to rules of origin;
- (f) import, export or transit restrictions or prohibitions;

- (g) penalty provisions for breaches of import, export or transit formalities;
- (h) procedures for appeal or review;
- (i) agreements or parts thereof with any country or countries relating to importation, exportation or transit; and
- (j) contact information for the enquiry points, as well as information on how to make enquiries on customs matters, as provided for in Article 8 (Enquiry Points).

2. The publication or provision of the information referred to in Paragraph 1 shall, to the extent possible, be in English.

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

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

Article 8

Enquiry Points

Each Party shall designate one or more enquiry points to answer reasonable enquiries of interested persons

concerning customs matters and to facilitate access to forms and documents required for importation, exportation and transit.

Article 9

Confidentiality

1. Nothing in this Chapter shall be construed to require any Party to furnish or allow access to confidential information, the disclosure of which it considers would:

- (a) be contrary to the public interest as determined by its laws and regulations;
- (b) be contrary to any of its laws and regulations including laws and regulations protecting personal privacy or the financial affairs and accounts of individual customers of financial institutions;
- (c) impede law enforcement; or
- (d) prejudice legitimate commercial interests, which may include the competitive position of particular enterprises, whether public or private.

2. Where a Party provides information to another Party in accordance with this Chapter and designates the information as confidential, the Party receiving the information shall maintain the confidentiality of the information, use it only for the purposes specified by the Party providing the information, and not disclose it without the specific written permission of the Party providing the information.

Article 10

Advance Rulings

1. Each Party shall issue an advance ruling to any person with justifiable cause, in accordance with its laws, regulations

and administrative rules, with respect to the:

- (a) tariff classification of a product;
- (b) origin of goods; and
- (c) appropriate method or criteria, and the application thereof, to be used for determining the customs value of a good under a particular set of facts in accordance with the Customs Valuation Agreement.

2. On receipt of all necessary information, each Party shall issue an advance ruling on tariff classification, origin and valuation in a reasonable, specified and time-bound manner, and to the extent possible within 90 days or in such shorter time as specified by its laws, regulations and administrative rules. A Party:

- (a) may at any time during the course of an evaluation of an application for advance ruling, request that the applicant provide additional information, which may include a sample of the good, necessary to evaluate the application;
- (b) may reject a request for an advance ruling where the additional information requested in accordance with Paragraph 2(a) is not provided in a reasonable, specified period, which is determined at the time of the request for additional information, and the Party requests the additional information from the applicant in writing;
- (c) may decline to issue an advance ruling if the facts and circumstances forming the basis of the advance ruling are the subject of administrative or judicial review. A Party that declines to issue an advance ruling shall promptly notify the applicant

in writing, setting forth the relevant facts, circumstances and the basis for its decision to decline to issue the advance ruling; and

- (d) shall provide that when issuing an advance ruling, it shall be valid from the date it is issued, or another date specified in the advance ruling, provided that the laws, regulations and administrative rules, and facts and circumstances, on which the advance ruling is based remain unchanged.

3. The customs authority of each Party shall establish a validity period for an advance ruling of at least three years from the date of its issuance.

4. An issuing Party may modify or revoke an advance ruling if:

- (a) the ruling was based on an error of fact;
- (b) the information provided is false or inaccurate;
- (c) there is a change in the material facts or circumstances on which the ruling was based;
- (d) any of the conditions, to which the ruling was made subject, cease to be met or complied with;
or
- (e) a change is required to conform with a judicial decision or a change in its laws, regulations or administrative rules.

5. Each Party shall provide that a modification or revocation of an advance ruling shall take effect on the date on which the modification or revocation is issued, or on such later date as may be specified therein.

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

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

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

9. Each Party shall publish, at a minimum:

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

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

Article 11

Preshipment Inspection

1. No Party shall require the use of preshipment inspections in relation to tariff classification and customs valuation.

2. Without prejudice to the rights of any Party to use other types of preshipment inspection not referred to in Paragraph

1, each Party is encouraged not to introduce or apply new requirements regarding their use.

3. Paragraph 2 refers to preshipment inspections covered by the *Agreement on Preshipment Inspection*, and does not preclude preshipment inspections for sanitary and phytosanitary purposes.

Article 12

Pre-arrival Processing

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

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

Article 13

Single Window

1. Each Party shall, to the extent possible, establish or maintain a single window, enabling traders to submit clear and readable electronic copies of documentation and/or data requirements for importation, exportation or transit of goods through a single-entry point to the participating authorities or agencies. After the examination by participating authorities or agencies of the documentation or data, the results shall be notified to the applicants through the single window in a timely manner.

2. In cases where documentation or data requirements have already been received through the single window, the same documentation or data requirements shall not be requested by participating authorities or agencies except in

urgent circumstances or in accordance with other limited exceptions which are made public.

3. Each Party shall adopt or maintain procedures to determine duties and taxes upon the submission of a customs declaration and to allow collection of payment electronically upon approval of a customs declaration.

4. In implementing initiatives related to this Article, each Party shall take into account the relevant standards and best practices recommended by the World Customs Organization and other international organisations, taking into consideration the available infrastructure and capabilities of each Party.

5. The Parties are encouraged to co-operate in relation to exchanging trade-related electronic documents according to their respective laws and regulations through the single window.

Article 14

Valuation

The Parties shall determine the customs value of goods traded among them in accordance with the provisions of the Customs Valuation Agreement.

Article 15

Trade Facilitation Measures for Authorised Operators

1. Each Party shall provide additional trade facilitation measures related to import, export or transit formalities and procedures, pursuant to Paragraph 3, to operators who meet specified criteria (the “authorised operators”). Alternatively, a Party may offer such trade facilitation measures through customs procedures generally available to all operators and is not required to establish a separate scheme.

2. The specified criteria to qualify as an authorised

operator shall be related to compliance, or the risk of non-compliance, with requirements specified in a Party's laws, regulations or procedures.

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

3. The trade facilitation measures provided pursuant to Paragraph 1 shall include at least three of the following measures:¹

- (a) low documentary and data requirements, as appropriate;

¹ A measure listed in Paragraph 3(a) to (g) that is generally available to all operators will be deemed to be provided to authorised operators.

- (b) low rate of physical inspections and examinations, as appropriate;
- (c) rapid release time, as appropriate;
- (d) deferred payment of duties, taxes, fees and charges;
- (e) use of comprehensive guarantees or reduced guarantees;
- (f) a single customs declaration for all imports or exports in a given period; and
- (g) clearance of goods at the premises of the authorised operator or another place authorised by a customs authority.

4. Each Party is encouraged to develop an authorised operator scheme on the basis of international standards, where such standards exist, except when such standards would be an inappropriate or ineffective means for the fulfilment of the legitimate objectives pursued.

5. In order to enhance the trade facilitation measures provided to authorised operators, each Party shall afford to the other Parties the possibility of negotiating mutual recognition of authorised operator schemes.

6. The Parties are encouraged to co-operate, where appropriate, in developing their respective authorised operator schemes using the contact points in Article 24 (Consultation) and the relevant AANZFTA body through the following:

- (a) exchanging information on such schemes and on initiatives to introduce new schemes;

- (b) sharing perspectives on business views and experiences, and best practices in business outreach;
- (c) sharing information on approaches to mutual recognition of such schemes; and
- (d) considering ways to enhance the benefits of such schemes to promote trade, and, in the first instance, to designate customs officers as coordinators for authorised operators to resolve customs issues.

Article 16

Release of Goods

1. Each Party shall adopt or maintain procedures that:
 - (a) provide for the release of goods within a period of time no greater than that required to ensure compliance with its laws and regulations;
 - (b) provide, to the extent possible, for goods to be released within 48 hours of arrival and lodgment of all necessary information for customs clearance; and
 - (c) allow the release of imported goods prior to the final determination by its customs authority of the applicable customs duties, other duties and taxes, provided that the good is otherwise eligible for release from customs and that all other regulatory requirements have been met.
2. Notwithstanding Paragraph 1(c), each Party may, in accordance with its laws and regulations, require the importer to provide:
 - (a) a guarantee; or

- (b) payment of customs duties, taxes, fees and charges determined prior to or upon arrival of goods and a guarantee for any amount not yet determined in the form of a surety, a deposit or another appropriate instrument.

3. If a Party allows for the release of goods conditioned on a guarantee, according to its laws and regulations, it shall adopt or maintain procedures that:

- (a) ensure that the amount of any guarantee is no greater than that required to ensure that obligations arising from the importation of the goods will be fulfilled; and
- (b) ensure that any guarantee shall be discharged as soon as possible after its customs authority is satisfied that the obligations arising from the importation of the goods have been fulfilled.

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

Article 17

Express Consignments

1. Each Party shall adopt or maintain customs procedures to expedite the clearance of express consignments for at least those goods entered through air cargo facilities while maintaining appropriate customs control and selection,² by:

- (a) providing for pre-arrival processing of information related to express consignments;

² In cases where a Party has an existing procedure that provides the treatment in this Article, this provision would not require that Party to introduce separate expedited release procedures.

- (b) permitting, to the extent possible, the single submission of information covering all goods contained in an express consignment, through electronic means;
- (c) minimising the documentation required for the release of express consignments;
- (d) providing for express consignment to be released under normal circumstances as rapidly as possible, and within six hours when possible, after the arrival of the goods and submission of the information required for release;
- (e) endeavouring to apply the treatment in Subparagraphs (a) to (d) to shipments of any weight or value recognising that a Party is permitted to require additional entry procedures, including declarations and supporting documentation and payment of duties and taxes, and to limit such treatment based on the type of good, provided that the treatment is not limited to low value goods such as documents; and
- (f) providing, to the extent possible, for a *de minimis* shipment value or dutiable amount for which customs duties and taxes will not be collected, aside from certain prescribed goods. Internal taxes, such as value added taxes and excise taxes, applied to imports consistently with Article III of GATT 1994, shall not be subject to this provision.

2. Nothing in Paragraph 1 shall affect the right of a Party to examine, detain, seize, confiscate or refuse the entry of goods, or to carry out post-clearance audits, including in connection with the use of risk management systems. Further, nothing in Paragraph 1 shall prevent a Party from requiring, as a

condition for release, the submission of additional information and the fulfilment of non-automatic licensing requirements.

Article 18

Perishable Goods

1. With a view to preventing avoidable loss or deterioration of perishable goods, and provided all regulatory requirements have been met, each Party shall:

- (a) provide for the release of perishable goods, to the extent possible, within six hours of the arrival of the goods and the submission of the necessary customs information; and
- (b) provide for the release of perishable goods, in exceptional circumstances where it would be appropriate to do so, outside the business hours of its customs authority.

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

3. Each Party shall either arrange or allow an importer to arrange for the proper storage of perishable goods pending their release.³ Each Party may require that any storage facilities arranged by the importer have been approved or designated by its relevant authorities. The movement of the goods to those storage facilities, including authorisations for the operator moving the goods, may be subject to the approval, where required, of the relevant authorities.

4. Each Party shall, where practicable and consistent with its laws and regulations, on request of the importer, provide for the release to take place at those storage facilities.

³ This requirement can be relaxed for a Party until it has met its obligations under the *Agreement on Trade Facilitation*.

Article 19
Facilitation of Essential Goods During Humanitarian
Crises, Epidemics or Pandemics

1. Each Party shall, to the extent permitted by its laws and regulations, expedite and facilitate the movement, release and clearance, including transit through its exit or entry points, of all essential goods.
2. Each Party shall, to the extent permitted by its laws and regulations, expedite the release of essential goods upon arrival, including by adopting or maintaining procedures allowing for the submission of import documentation and other required information, including manifests, prior to the arrival of the essential goods, in order to allow the processing of such documentation and information to begin prior to the arrival of the essential goods.
3. Each Party shall, to the extent permitted by its laws and regulations, clear essential goods using documents received through electronic means during a humanitarian crisis, epidemic or pandemic.

Article 20
Risk Management

1. Each Party shall adopt or maintain a risk management system for assessment and targeting that enables its customs authority to focus its inspection activities on high-risk consignments and expedite the release of low-risk consignments. Each Party may also select, on a random basis, consignments for such inspection activities as part of its risk management.
2. Each Party shall design and apply risk management in a manner so as to avoid arbitrary or unjustifiable discrimination, or a disguised restriction on international trade.

3. Each Party shall base risk management on an assessment of risk through appropriate selectivity criteria. Such selectivity criteria may include the HS Code, nature and description of the goods, country of origin, country from which the goods were shipped, value of the goods, compliance record of traders and means of transport.

Article 21

Post-Clearance Audit

1. With a view to expediting the release of goods, each Party shall adopt or maintain post-clearance audit to ensure compliance with its customs and other related laws and regulations.

2. Each Party shall select a person or a consignment for post-clearance audit in a risk-based manner, which may include appropriate selectivity criteria. Each Party shall conduct post-clearance audits in a transparent manner. Where the person is involved in the audit process and conclusive results have been achieved, the Party shall, without delay, notify the person whose record was audited of the results, the person's rights and obligations and the reasons for the results.

3. The Parties acknowledge that the information obtained in post-clearance audit may be used in further administrative or judicial proceedings.

4. Each Party shall, wherever practicable, use the result of post-clearance audit in applying risk management.

Article 22

Time Release Studies

1. Each Party is encouraged to measure the time required for the release of goods by its customs authority periodically and in a consistent manner, and to publish the findings thereof, using tools such as the *Guide to Measure the Time Required*

for the Release of Goods issued by World Customs Organization with a view to assessing its trade facilitation measures and considering opportunities for further improvement of the time required for the release of goods.

2. Each Party is encouraged to share with the other Parties its experiences in the time release studies referred to in Paragraph 1, including methodologies used and bottlenecks identified.

Article 23

Review and Appeal

1. Each Party shall provide that any person to whom its customs authority issues an administrative decision⁴ has the right, within its territory, to:

- (a) an administrative appeal to or review by an administrative authority higher than or independent of the official or office that issued the decision; and
- (b) a judicial appeal or review of the decision.⁵

2. The legislation of a Party may require that an administrative appeal or review be initiated prior to a judicial appeal or review.

3. Each Party shall ensure that its procedures for appeal or review are carried out in a non-discriminatory manner.

⁴ For the purposes of this Article, "administrative decision" means a decision with a legal effect that affects the rights and obligations of a specific person in an individual case. It shall be understood that an administrative decision for the purposes of this Article covers an administrative action within the meaning of Article X of the GATT 1994 or failure to take an administrative action or decision as provided for in a Party's laws and regulations. For addressing such failure, each Party may maintain an alternative administrative mechanism or judicial recourse to direct the customs authority to promptly issue an administrative decision in place of the right to appeal or review under Subparagraph 1(a).

⁵ Brunei Darussalam may comply with this paragraph by establishing or maintaining an independent body to provide impartial review of the determination.

4. Each Party shall ensure that, in a case where the decision on appeal or review under Subparagraph 1(a) is not given either:

(a) within set periods as specified in its laws or regulations; or

(b) without undue delay,

the petitioner has the right to either further appeal to, or further review by, the administrative authority or the judicial authority or any other recourse to the judicial authority.⁶

5. Each Party shall ensure that the person referred to in Paragraph 1 is provided with the reasons for the administrative decision to enable that person to have recourse to procedures for appeal or review, where necessary.

6. Each Party is encouraged to make the provisions of this Article applicable to an administrative decision issued by a relevant border agency other than its customs authority.

Article 24

Consultation

1. A Party may, at any time, request consultations with any other Party regarding any significant customs matter arising from the operation or implementation of this Chapter, providing relevant details related to the matter. Such consultations shall be conducted through the Parties' designated contact points and shall commence within 30 days following the date of the receipt of the request, unless the Parties mutually determine otherwise.

⁶ Nothing in this Paragraph shall prevent a Party from recognising administrative silence on appeal or review as a decision in favour of the petitioner in accordance with its laws and regulations.

2. In the event that such consultations fail to resolve the matter, the requesting Party may refer the matter to the Committee on Trade in Goods.

3. Each Party shall designate one or more contact points for the purposes of this Chapter. Information on the contact points shall be provided to the other Parties and any change to that information shall be notified promptly.

5. Replace Chapter 5 (Sanitary and Phytosanitary Measures) with:

CHAPTER 5

SANITARY AND PHYTOSANITARY MEASURES

Article 1 **Objectives**

The objectives of this Chapter are to:

- (a) facilitate trade among the Parties while protecting human, animal or plant life or health in the territory of each Party;
- (b) provide greater transparency in and understanding of the application of each Party's regulations and procedures relating to sanitary and phytosanitary measures;
- (c) strengthen co-operation among the competent authorities of the Parties which are responsible for matters covered by this Chapter; and
- (d) enhance practical implementation of the principles and disciplines contained within the SPS Agreement.

Article 2 **Scope**

This Chapter shall apply to all sanitary and phytosanitary measures of a Party that may, directly or indirectly, affect trade among the Parties.

Article 3 **Definitions**

For the purposes of this Chapter:

- (a) **competent authorities** means those authorities within each Party recognised by the national government as responsible for developing and administering the various sanitary and phytosanitary measures within that Party;
- (b) **international standards, guidelines and recommendations** shall have the same meaning as set out in paragraph 3 of Annex A to the SPS Agreement;
- (c) **sanitary or phytosanitary measure** shall have the same meaning as set out in paragraph 1 of Annex A to the SPS Agreement; and
- (d) **SPS Agreement** means the *Agreement on the Application of Sanitary and Phytosanitary Measures* in Annex 1A to the WTO Agreement.

Article 4 General Provisions

1. Each Party affirms its rights and obligations with respect to each other Party under the SPS Agreement.
2. Each Party commits to apply the principles of the SPS Agreement in the development, application or recognition of any sanitary or phytosanitary measure with the intent to facilitate trade among the Parties while protecting human, animal or plant life or health in the territory of each Party.

Article 5 Equivalence

1. The Parties shall strengthen co-operation on equivalence in accordance with the SPS Agreement and relevant international standards, guidelines and recommendations, in order to facilitate trade among the Parties.

2. To facilitate trade, the competent authorities of the relevant Parties may develop equivalence arrangements and make equivalence decisions, in particular in accordance with Article 4 of the SPS Agreement and with the guidance provided by the relevant international standard setting bodies and by the WTO Committee on Sanitary and Phytosanitary Measures established pursuant to Article 12 of the SPS Agreement.

3. A Party shall, upon request, enter into negotiations with the aim of achieving bilateral recognition arrangements of the equivalence of specified sanitary or phytosanitary measures.

Article 6

Competent Authorities and Contact Points

1. Each Party shall provide each other Party with a description of its competent authorities and their division of responsibilities.

2. Each Party shall provide each other Party with a contact point to facilitate distribution of requests or notifications made in accordance with this Chapter.

3. Each Party shall ensure the information provided under Paragraphs 1 and 2 is kept up to date.

Article 7

Notification

1. Each Party acknowledges the value of exchanging information on its sanitary or phytosanitary measures.

2. Each Party agrees to provide timely and appropriate information directly to the contact points of the relevant Parties where a:

- (a) change in animal or plant health status may affect existing trade;

- (b) significant sanitary or phytosanitary non-compliance associated with an export consignment is identified by the importing Party; and
- (c) provisional sanitary or phytosanitary measure against or affecting the exports of another Party is considered necessary to protect human, animal or plant life or health within the importing Party.

3. The exporting Party should, to the extent possible, endeavour to provide information to the importing Party if the exporting Party identifies that an export consignment which may be associated with a significant SPS risk has been exported.

Article 8

Co-operation

1. Each Party shall explore opportunities for further co-operation, collaboration and information exchange with the other Parties on sanitary and phytosanitary matters of mutual interest consistent with the objectives of this Chapter.

2. In relation to Paragraph 1, each Party shall endeavour to co-ordinate with regional or multilateral work programmes with the objective of avoiding unnecessary duplication and to maximise the benefits from the application of resources.

3. Each Party agrees to further explore how it can strengthen co-operation on the provision of technical assistance especially in relation to trade facilitation.

4. Any two Parties may, by mutual agreement, co-operate on adaptation to regional conditions in accordance with the SPS Agreement and relevant international standards, guidelines and recommendations, in order to facilitate trade between the Parties.

Article 9 Consultations

Where a Party considers that a sanitary or phytosanitary measure affecting trade between it and another Party warrants further discussion, it may, through the contact points, request a detailed explanation of the sanitary or phytosanitary measure and if necessary, request to hold consultations in an attempt to resolve any concerns on specific issues arising from the application of the sanitary or phytosanitary measure. The other Party shall respond promptly to any requests for such explanations, and if so requested, shall enter into consultations, within 30 days from the date of the request. The Parties to the consultations shall make every effort to reach a mutually satisfactory resolution through consultations within 60 days from the date of the request, or a timeline mutually agreed upon by the consulting Parties. Should the consultations fail to achieve resolution, the matter shall be forwarded to the FTA Joint Committee.

Article 10 Meetings Among the Parties on Sanitary and Phytosanitary Matters

1. The Parties hereby establish a Sub-Committee on Sanitary and Phytosanitary Matters (the “SPS Sub-Committee”), consisting of representatives from the relevant government agencies of each Party. The SPS Sub-Committee shall meet within one year of the entry into force of this Agreement and thereafter as mutually determined by the Parties.
2. The SPS Sub-Committee shall review the progress made by the Parties in implementing their commitments under this Chapter and may set up subsidiary working groups, as agreed between or among the relevant Parties, to consider specified issues relating to this Chapter.

3. Competent authorities of any two Parties may meet to make decisions bilaterally implementing the commitments under this Chapter. Each Party shall provide to the SPS Sub-Committee updates on the status of their work.

4. Subject to Paragraph 1, meetings under this Article shall occur as and when mutually determined by the relevant Parties and all decisions and/or records made shall be by mutual agreement of the relevant Parties. Meetings may occur in person, by teleconference, by video conference, or through any other means as mutually determined by the Parties.

Article 11
Non-Application of Chapter 20 (Consultations and
Dispute Settlement)

Chapter 20 (Consultations and Dispute Settlement) shall not apply to any matter arising under this Chapter.

6. Replace Chapter 6 (Standards, Technical Regulations and Conformity Assessment Procedures) with:

CHAPTER 6

**STANDARDS, TECHNICAL REGULATIONS AND
CONFORMITY ASSESSMENT PROCEDURES**

Article 1
Objectives

The objectives of this Chapter are to facilitate trade in goods among the Parties by:

- (a) ensuring that standards, technical regulations and conformity assessment procedures do not create unnecessary obstacles to trade;
- (b) promoting mutual understanding of each Party's standards, technical regulations and conformity assessment procedures;
- (c) strengthening information exchange and co-operation among the Parties in relation to the preparation, adoption and application of standards, technical regulations and conformity assessment procedures;
- (d) strengthening co-operation among the Parties in the work of international bodies related to standardisation and conformity assessments; and
- (e) providing a framework to implement supporting mechanisms to realise these objectives.

Article 2
Scope

1. For the mutual benefit of the Parties, this Chapter applies to all standards, technical regulations and conformity assessment procedures of the Parties that may affect trade in goods between the Parties except:

- (a) purchasing specifications prepared by governmental bodies for the production or consumption requirements of such bodies; and
- (b) sanitary or phytosanitary measures as defined in Chapter 5 (Sanitary and Phytosanitary Measures).

2. Nothing in this Chapter shall limit the right of a Party to prepare, adopt and apply standards, technical regulations and conformity assessment procedures only to the extent necessary to fulfil a legitimate objective. Such legitimate objectives are, *inter alia*, national security requirements; the prevention of deceptive practices; protection of human health or safety; animal or plant life or health; or the environment.

Article 3

Definitions

For the purposes of this Chapter, the definitions set out in Annex 1 to the *Agreement on Technical Barriers to Trade* (TBT Agreement) in Annex 1A to the WTO Agreement shall apply.

Article 4

Affirmation of the TBT Agreement

1. Each Party affirms its rights and obligations with respect to each other Party under the TBT Agreement.
2. Each Party shall take such reasonable measures as may be available to it to ensure compliance, in the implementation of this Chapter, by local government and non-governmental bodies within its territory which are responsible for the preparation, adoption and application of standards, technical regulations and conformity assessment procedures.

Article 5 Standards

1. With respect to the preparation, adoption and application of standards, each Party shall ensure that its standardising body or bodies accept and comply with Annex 3 to the TBT Agreement.

2. Each Party shall encourage the standardising body or bodies in its territory to co-operate with the standardising body or bodies of other Parties. Such co-operation shall include, but is not limited to:

- (a) exchange of information on standards;
- (b) exchange of information relating to standard setting procedures; and
- (c) co-operation in the work of international standardising bodies in areas of mutual interest.

Article 6 Technical Regulations

1. Where relevant international standards exist or their completion is imminent, each Party shall use them, or relevant parts of them, as a basis for their technical regulations except when such international standards or relevant parts would be an ineffective or inappropriate means for the fulfilment of the legitimate objectives pursued, for instance because of fundamental climatic or geographical factors or fundamental technological problems.

2. Each Party shall give positive consideration to accepting as equivalent, technical regulations of another Party, even if these regulations differ from its own, provided it is satisfied that these regulations adequately fulfil the objectives of its own regulations.

3. Where a Party does not accept a technical regulation of another Party as equivalent to its own it shall, upon request of the other Party, explain the reasons for its decision.

Article 7

Conformity Assessment Procedures

1. Each Party shall give positive consideration to accepting the results of conformity assessment procedures of other Parties, even where those procedures differ from its own, provided it is satisfied that those procedures offer an assurance of conformity with applicable technical regulations or standards equivalent to its own procedures.

2. Each Party shall seek to enhance the acceptance of the results of conformity assessment procedures conducted in the territories of other Parties with a view to increasing efficiency, avoiding duplication and ensuring cost effectiveness of the conformity assessments. In this regard, each Party may choose, depending on the situation of the Party and the specific sectors involved, a broad range of approaches. These may include:

- (a) recognition by a Party of the results of conformity assessments performed in the territory of another Party;
- (b) recognition of co-operative arrangements between accreditation bodies in the territories of the Parties;
- (c) mutual recognition of conformity assessment procedures conducted by bodies located in the territory of each Party;
- (d) accreditation of conformity assessment bodies in the territory of another Party;

- (e) use of existing regional and international multilateral recognition agreements and arrangements;
- (f) designating conformity assessment bodies located in the territory of another Party to perform conformity assessment; and
- (g) suppliers' declaration of conformity.

3. Each Party shall exchange information with other Parties on its experience in the development and application of the approaches in Paragraph 2(a) to (g) and other appropriate approaches with a view to facilitating the acceptance of the results of conformity assessment procedures.

4. A Party shall, upon request of another Party, explain its reasons for not accepting the results of any conformity assessment procedure performed in the territory of that other Party.

Article 8

Co-operation

1. The Parties shall intensify their joint efforts in the field of standards, technical regulations and conformity assessment procedures with a view to facilitating access to each other's markets.

2. Each Party shall, upon request of another Party, give positive consideration to proposals to supplement existing co-operation on standards, technical regulations and conformity assessment procedures. Such co-operation, which shall be on mutually determined terms and conditions, may include:

- (a) advice or technical assistance relating to the development and application of standards,

technical regulations and conformity assessment procedures;

- (b) co-operation between conformity assessment bodies, both governmental and non-governmental, in the territories of each of the Parties such as:
 - (i) use of accreditation to qualify conformity assessment bodies; and
 - (ii) enhancing infrastructure in calibration, testing, inspection, certification and accreditation to meet relevant international standards, recommendations and guidelines;
- (c) co-operation in areas of mutual interest in the work of relevant regional and international bodies relating to the development and application of standards and conformity assessment procedures such as enhancing participation in the existing frameworks for mutual recognition developed by relevant regional and international bodies; and
- (d) enhancing co-operation in the development and improvement of technical regulations and conformity assessment procedures such as:
 - (i) co-operation in the development and promotion of good regulatory practice;
 - (ii) transparency, including ways to promote improved access to information on standards, technical regulations and conformity assessment procedures; and
 - (iii) management of risks relating to health, safety, the environment and deceptive practices.

3. Upon request of another Party, a Party shall give positive consideration to a sector-specific proposal that the requesting Party makes for further co-operation under this Chapter.

Article 9

Technical Consultations

1. A Party (the “requesting Party”) may request technical consultations with another Party (the “requested Party”) on issues relating to the implementation of this Chapter. The request for technical consultations shall be made in writing.

2. The requested Party shall enter into technical consultations with the requesting Party, with a view to reaching a mutually satisfactory solution, within 60 days of receipt of the written request from the requesting Party, unless otherwise mutually determined by the Parties concerned. Technical consultations may be conducted via any means agreed by the Parties concerned.

Article 10

Agreements or Arrangements

1. Parties shall seek to identify trade-facilitating initiatives regarding standards, technical regulations and conformity assessment procedures that are appropriate for particular issues or sectors.

2. Such trade-facilitating initiatives may include agreements or arrangements on regulatory issues, such as alignment of standards, convergence or equivalence of technical regulations and conformity assessment procedures, and compliance issues.

3. Parties to an existing agreement or arrangement shall give consideration to extending such an agreement or arrangement to another Party upon request of that Party. Such consideration may be subject to appropriate confidence

building processes to ensure equivalency of relevant standards, technical regulations and/or conformity assessment procedures.

4. Where a Party declines a request of another Party to consider extending the application of an existing agreement or arrangement it shall, upon request of that Party, explain the reasons for its decision.

Article 11

Transparency

1. Each Party affirms its commitment to ensuring that information regarding proposed new or amended standards, technical regulations and conformity assessment procedures is made available in accordance with the relevant requirements of the TBT Agreement.

2. Each Party shall ensure that the information relating to standards, technical regulations and conformity assessment procedures is published. Such information should be made available in printed form and, where possible, in electronic form.

Article 12

Contact Points

1. Each Party shall designate a contact point or contact points who shall, for that Party, have responsibility for co-ordinating the implementation of this Chapter.

2. Each Party shall provide each of the other Parties with the name of the designated contact point or contact points and the contact details of the relevant official in that organisation, including telephone, facsimile, email and any other relevant details.

3. Each Party shall notify each of the other Parties promptly of any change of their contact points or any amendments to the details of the relevant officials.

4. Each Party shall ensure that its contact point or contact points facilitate the exchange of information between the Parties on standards, technical regulations and conformity assessment procedures, in response to all reasonable requests for such information from a Party.

Article 13

Sub-Committee on Standards, Technical Regulations and Conformity Assessment Procedures

1. The Parties hereby establish a Sub-Committee on Standards, Technical Regulations and Conformity Assessment Procedures (the “STRACAP Sub-Committee”), consisting of representatives of the Parties, to promote and monitor the implementation and administration of this Chapter.

2. The STRACAP Sub-Committee shall meet as mutually determined by the Parties. Meetings may be conducted in person, or by any other means as mutually determined by the Parties.

3. The STRACAP Sub-Committee shall determine its terms of reference in accordance with this Chapter.

4. The STRACAP Sub-Committee shall determine its work programme in response to priorities as identified by the Parties.

7. Replace Chapter 7 (Safeguard Measures) with:

CHAPTER 7

SAFEGUARD MEASURES

Article 1 Scope

This Chapter applies to safeguard measures adopted or maintained by a Party affecting trade in goods among the Parties during the transitional safeguard period.

Article 2 Definitions

For the purposes of this Chapter:

- (a) **domestic industry** means, with respect to an imported good, the producers as a whole of the like or directly competitive goods operating within a Party, or those whose collective output of the like or directly competitive goods constitutes a major proportion of the total domestic production of those goods;
- (b) **global safeguard measure** means a measure applied under Article XIX of GATT 1994 and the *Agreement on Safeguards* in Annex 1A to the WTO Agreement (Safeguards Agreement) or Article 5 of the *Agreement on Agriculture* in Annex 1A to the WTO Agreement (Agreement on Agriculture);
- (c) **provisional measure** means a provisional safeguard measure described in Article 7 (Provisional Safeguard Measures);
- (d) **safeguard measure** means a transitional safeguard measure described in Article 6 (Scope

and Duration of Transitional Safeguard Measures);

- (e) **serious injury** means a significant overall impairment in the position of a domestic industry;
- (f) **threat of serious injury** means serious injury that, on the basis of facts and not merely on allegation, conjecture, or remote possibility, is clearly imminent; and
- (g) **transitional safeguard period** means, in relation to a particular good, the period from the entry into force of this Agreement until three years after the customs duty on that good is to be eliminated, or reduced to its final commitment, in accordance with that Party's schedule of tariff commitments in Annex 1 (Schedules of Tariff Commitments).

Article 3

Imposition of a Safeguard Measure

If, as a result of the reduction or elimination of a customs duty under this Agreement, an originating good of another Party or Parties is being imported into the territory of a Party during the transitional safeguard period for that good in such increased quantities, in absolute terms or relative to domestic production, and under such conditions as to cause or threaten to cause serious injury to a domestic industry that produces like or directly competitive goods, that Party may:

- (a) suspend the further reduction of any rate of customs duty provided for under this Agreement on the good; or
- (b) increase the rate of customs duty on the good to a level not exceeding the lesser of:

- (i) the most-favoured-nation applied rate of duty on the good in effect at the time the action is taken; or
- (ii) the most-favoured-nation applied rate of duty on the good in effect on the day immediately preceding the date of entry into force of this Agreement.

Article 4

Investigation

1. A Party shall take a safeguard measure only following an investigation by that Party's competent authorities in accordance with the same procedures as those provided for in Article 3 and Article 4.2 of the Safeguards Agreement; and to this end, Article 3 and Article 4.2 of the Safeguards Agreement shall be incorporated into and shall form part of this Agreement, *mutatis mutandis*.

2. Each Party shall ensure that its competent authorities complete any such investigation expeditiously and, in any event, within one year following the date of its initiation.

Article 5

Notification

1. A Party shall immediately notify the other Parties, in writing, on:

- (a) initiating an investigation under Article 4 (Investigation);
- (b) making a finding of serious injury or threat thereof caused by increased imports of an originating good of another Party or Parties resulting from the reduction or elimination of a customs duty on that originating good;

- (c) taking a decision to apply or extend a safeguard measure;
- (d) taking a decision to progressively liberalise an existing safeguard measure; or
- (e) applying a provisional measure.

2. A Party shall provide promptly to the other Parties a copy of the public version of the report of its competent authorities required under Article 4 (Investigation).

3. In making a notification pursuant to Paragraph 1(c), the Party applying or extending a safeguard measure shall provide the other Parties with evidence of serious injury or threat of serious injury caused by increased imports of an originating good of another Party or Parties as a result of the reduction or elimination of a customs duty pursuant to this Agreement. Such notification shall include:

- (a) a precise description of the originating good subject to the proposed safeguard measure including its heading or subheading under the HS Code, on which the schedules of tariff commitments in Annex 1 (Schedules of Tariff Commitments) are based;
- (b) a precise description of the proposed safeguard measure; and
- (c) the proposed date of the safeguard measure's introduction, its expected duration, and a timetable for progressive liberalisation of the measure, if applicable. In the case of an extension of a measure, evidence that the domestic industry concerned is adjusting shall also be provided.

Upon request, the Party applying or extending a safeguard measure shall provide additional information as another Party or Parties may consider necessary.

4. A Party proposing to apply or extend a safeguard measure shall provide adequate opportunity for prior consultations with those Parties which would be affected by the safeguard measure with a view to reviewing the information provided under Paragraphs 2 and 3 arising from the investigation referred to in Article 4 (Investigation), exchanging views on the safeguard measure and reaching an agreement on compensation as set forth in Article 8 (Compensation).

5. Where a Party applies a provisional measure referred to in Article 7 (Provisional Safeguard Measures), on request of another Party or Parties, consultations shall be initiated immediately after such application.

6. The provisions on notification in this Chapter shall not require a Party to disclose confidential information the disclosure of which would impede law enforcement or otherwise be contrary to the public interest or would prejudice the legitimate commercial interests of particular enterprises, public or private.

Article 6

Scope and Duration of Transitional Safeguard Measures

1. A Party may not maintain a safeguard measure:
 - (a) except to the extent, and for such time, as may be necessary to prevent or remedy serious injury and to facilitate adjustment;
 - (b) for a period exceeding two years, except that the period may be extended by up to one year if the competent authorities of that Party determine, in conformity with the procedures referred to in

Article 4 (Investigation), that the safeguard measure continues to be necessary to prevent or remedy serious injury and to facilitate adjustment and that there is evidence that the industry is adjusting; or

- (c) for a period exceeding three years, including any extension.

2. A safeguard measure shall not be applied against an originating good of a Party which is an ASEAN Member State, as long as its share of imports of the good concerned in the importing Party does not exceed three per cent of the total imports from the other Parties, provided that those Parties with less than three per cent import share collectively account for not more than nine per cent of total imports of the good concerned from the other Parties.

3. Where the expected duration of the safeguard measure is over one year, the importing Party shall ensure that the safeguard measure is progressively liberalised at regular intervals during the period of application.

4. When a Party terminates a safeguard measure on a good, the rate of customs duty for that good shall be no higher than the rate that, according to the Party's schedule of tariff commitments in Annex 1 (Schedules of Tariff Commitments), would have been in effect as if the safeguard measure had never been applied.

5. Regardless of its duration or whether it has been subject to extension, a safeguard measure on a good shall terminate following the end of the transitional safeguard period for such good.

6. No safeguard measure shall be applied again to the import of a particular originating good which has been subject to such a safeguard measure, for a period of time equal to the

duration of the previous safeguard measure, or two years, whichever is longer.

7. A Party shall not apply a safeguard measure to an originating good imported up to the limit of quota quantities granted under tariff rate quotas applied in accordance with its schedule of tariff commitments in Annex 1 (Schedules of Tariff Commitments).

Article 7

Provisional Safeguard Measures

1. In critical circumstances, where delay would cause damage which would be difficult to repair, a Party may take a provisional measure, pursuant to a preliminary determination that there is clear evidence that increased imports of an originating good from another Party or Parties have caused or are threatening to cause serious injury to a domestic industry.

2. The duration of such a provisional measure shall not exceed 200 days, during which time the relevant requirements of Article 2 (Definitions), Article 3 (Imposition of a Safeguard Measure), Article 4 (Investigation), Article 5 (Notification) and Article 6 (Scope and Duration of Transitional Safeguard Measures) shall be met. The duration of any provisional measure shall be counted as part of the initial period and any extension as referred to in Article 6 (Scope and Duration of Transitional Safeguard Measures).

3. The customs duty imposed as a result of the provisional measure shall be refunded if the subsequent investigation referred to in Article 4 (Investigation) does not determine that increased imports of the originating good have caused or threatened to cause serious injury to a domestic industry.

Article 8

Compensation

1. The Party proposing to apply a safeguard measure shall, in consultation with the exporting Party or Parties who would be affected by such a measure, provide to that Party or Parties mutually agreed adequate means of trade compensation in the form of substantially equivalent level of concessions or other obligations to that existing under this Agreement between the Party applying the safeguard measure and the exporting Party or Parties who would be affected by such a measure.

2. In seeking compensation under Paragraph 1 for a safeguard measure, if the Parties mutually agree, they may hold consultations in the Committee on Trade in Goods established pursuant to Article 19 (Committee on Trade in Goods) of Chapter 2 (Trade in Goods) to determine the substantially equivalent level of concessions to that existing under this Agreement between the Party taking the safeguard measure and the exporting Party or Parties who would be affected by such a measure prior to any suspension of equivalent concessions. Any proceedings arising from such consultations shall be completed within 30 days from the date on which the safeguard measure was applied.

3. If no agreement on the compensation is reached within the time frame specified in Paragraph 2, the Party or Parties against whose originating good the measure is applied may suspend the application of substantially equivalent concessions to the trade of the Party applying the safeguard measure. The Party or Parties may suspend the concessions only for the minimum period necessary to achieve the substantially equivalent effects and only while the safeguard measure is maintained. The right of suspension provided for in this Paragraph shall not be exercised for the first two years that a safeguard measure is in effect, provided that the safeguard measure has been applied as a result of an

absolute increase in imports and that such a safeguard measure conforms to this Chapter.

4. A Party shall notify the other Parties in writing at least 30 days before suspending concessions under Paragraph 3.

5. The obligation to provide compensation under Paragraph 1 and the right to suspend substantially equivalent concessions under Paragraph 3 shall terminate on the termination of the safeguard measure.

Article 9

Relationship to the WTO Agreement

1. Each Party retains its rights and obligations under Article XIX of GATT 1994, the Safeguards Agreement and Article 5 of the Agreement on Agriculture. This Agreement does not confer any additional rights or obligations on the Parties with regard to global safeguard measures.

2. A Party shall not apply a safeguard measure or provisional measure, as provided in Article 6 (Scope and Duration of Transitional Safeguard Measures) or Article 7 (Provisional Safeguard Measures) on a good that is subject to a measure that the Party has applied pursuant to Article XIX of GATT 1994 and the Safeguards Agreement, the Agreement on Agriculture or any other relevant provisions in the WTO Agreement, nor shall a Party continue to maintain a safeguard measure or provisional measure on a good that becomes subject to a measure that the Party applies pursuant to Article XIX of GATT 1994 and the Safeguards Agreement, the Agreement on Agriculture or any other relevant provisions in the WTO Agreement.

3. A Party considering the imposition of a global safeguard measure on an originating good of another Party or Parties shall initiate consultations with that Party or Parties as far in advance of taking such measure as practicable.

8. Replace Chapter 8 (Trade in Services) with:

CHAPTER 8

TRADE IN SERVICES

Article 1 Definitions

For the purposes of this Chapter:

- (a) **aircraft repair and maintenance services** means such activities when undertaken on an aircraft or a part thereof while it is withdrawn from service and does not include so-called line maintenance;
- (b) **commercial presence** means any type of business or professional establishment, including through:
 - (i) the constitution, acquisition or maintenance of a juridical person; or
 - (ii) the creation or maintenance of a branch or a representative office,within the territory of a Party for the purpose of supplying a service;
- (c) **computer reservation system services** means services provided by computerised systems that contain information about air carriers' schedules, availability, fares and fare rules, through which reservations can be made or tickets may be issued;
- (d) **juridical person** means any entity duly constituted or otherwise organised under applicable law, whether for profit or otherwise, and whether privately-owned or government-owned,

including any corporation, trust, partnership, joint venture, sole proprietorship or association;

(e) **juridical person of a Party** means a juridical person which is either:

(i) constituted or otherwise organised under the law of that Party, and is engaged in substantive business operations in the territory of that Party or any other Party; or

(ii) in the case of supply of a service through commercial presence, owned or controlled by:

(A) natural persons of that Party; or

(B) juridical persons of that Party identified under Subparagraph (e)(i);

(f) for Thailand and Viet Nam, a juridical person is:

(i) **owned** by persons of a Party if more than 50 per cent of the equity interest in it is beneficially owned by persons of that Party;

(ii) **controlled** by persons of a Party if such persons have the power to name a majority of its directors or otherwise to legally direct its actions;

(iii) **affiliated** with another person when it controls, or is controlled by, that other person, or when it and the other person are both controlled by the same person;

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

- (h) **measures by a Party affecting trade in services** includes measures in respect of:
- (i) the purchase or use of, or payment for, a service;
 - (ii) the access to and use of, in connection with the supply of a service, services which are required by those Parties to be offered to the public generally; and
 - (iii) the presence, including commercial presence, of persons of a Party for the supply of a service in the territory of the other Party;
- (i) **monopoly supplier of a service** means any person, public or private, which in the relevant market of the territory of a Party is authorised or established formally or in effect by that Party as the sole supplier of that service;
- (j) **natural person of a Party** means a natural person who resides in the territory of that Party or elsewhere and who under the law of that Party:
- (i) is a national of that Party; or
 - (ii) has the right of permanent residence¹ in that Party, in the case of a Party which accords substantially the same treatment to its permanent residents as it does to its nationals in respect of measures affecting trade in services, provided that no Party is obligated to accord to such permanent residents treatment more favourable than

¹ Where a Party has made a reservation with respect to permanent residents in its schedules under this Agreement, that reservation shall not prejudice the Parties' rights and obligations in GATS.

would be accorded by that Party to such permanent residents;

- (k) **person** means a natural person or a juridical person;
- (l) **sector** of a service means:
 - (i) with reference to a specific commitment, one or more, or all, subsectors of that service, as specified in a Party's Schedule in Annex 2 (Schedules of Specific Commitments for Services) or Schedule in Annex 3 (Schedules of Reservations and Non-Conforming Measures for Investment and Services); and
 - (ii) otherwise, the whole of that service sector, including all of its subsectors;
- (m) **selling and marketing of air transport services** means opportunities for the air carrier concerned to sell and market freely its air transport services including all aspects of marketing such as market research, advertising and distribution. These activities do not include the pricing of air transport services nor the applicable conditions;
- (n) **services** includes any service in any sector except services supplied in the exercise of governmental authority;
- (o) **service consumer** means any person that receives or uses a service;
- (p) **service of another Party** means a service which is supplied:

- (i) from or in the territory of that other Party, or in the case of maritime transport, by a vessel registered under the laws and regulations of that other Party, or by a person of that other Party which supplies the service through the operation of a vessel or its use in whole or in part; or
 - (ii) in the case of the supply of a service through commercial presence or through the presence of natural persons, by a service supplier of that other Party;
- (q) **service supplier** means a person that supplies a service;^{2, 3}
- (r) **supply of a service** includes the production, distribution, marketing, sale and delivery of a service;
- (s) **service supplied in the exercise of governmental authority** means any service which is supplied neither on a commercial basis nor in competition with one or more service suppliers;
- (t) **trade in services** means the supply of a service:
 - (i) from the territory of one Party into the territory of any other Party;

² Where the service is not supplied directly by a juridical person but through other forms of commercial presence such as a branch or a representative office, the service supplier (i.e. the juridical person) shall, nonetheless, through such presence be accorded the treatment provided for service suppliers under this Agreement. Such treatment shall be extended to the presence through which the service is supplied and need not be extended to any other parts of the supplier located outside the territory where the service is supplied.

³ The Parties confirm their shared understanding that “service supplier” in this Chapter has the same meaning that it has under Subparagraph (g) of Article XXVIII of GATS.

- (ii) in the territory of one Party to the service consumer of any other Party;
 - (iii) by a service supplier of one Party, through commercial presence in the territory of any other Party;
 - (iv) by a service supplier of one Party, through presence of natural persons of a Party in the territory of any other Party; and
- (u) **traffic rights** means the rights for scheduled and non-scheduled services to operate or carry passengers, cargo and mail for remuneration or hire from, to, within, or over the territory of a Party, including points to be served, routes to be operated, types of traffic to be carried, capacity to be provided, tariffs to be charged and their conditions, and criteria for designation of airlines, including such criteria as number, ownership and control.

Article 2

Scope

1. This Chapter shall apply to measures by a Party affecting trade in services.
2. For the purposes of this Chapter, “measures by a Party” means measures taken by:
 - (a) central, regional or local governments and authorities of that Party; and
 - (b) non-governmental bodies in the exercise of powers delegated by central, regional or local governments or authorities of that Party.

In fulfilling its obligations and commitments under this Chapter, each Party shall take such reasonable measures as may be available to it to ensure their observance by regional and local governments and authorities and non-governmental bodies within its territory.

3. This Chapter shall not apply to:

- (a) government procurement;
- (b) subsidies or grants including government supported loans, guarantees and insurance, provided by a Party or to any conditions attached to the receipt or continued receipt of such subsidies or grants, whether or not such subsidies or grants are offered exclusively to domestic services, service consumers or service suppliers;
- (c) services supplied in the exercise of governmental authority;
- (d) cabotage in maritime transport services; and
- (e) air transport services, measures affecting traffic rights however granted, or measures affecting services directly related to the exercise of traffic rights, other than measures affecting:⁴
 - (i) aircraft repair and maintenance services;
 - (ii) the selling and marketing of air transport services;
 - (iii) computer reservation system services;

⁴ Notwithstanding Subparagraphs (iv) to (vi), this Chapter shall apply to measures affecting specialty air services, ground handling services, and airport operation services only for a Party that opts to make commitments in relation to such services in accordance with Article 3 (Scheduling of Commitments).

- (iv) specialty air services;
- (v) ground handling services; and
- (vi) airport operation services.

4. This Chapter shall not apply to measures affecting natural persons seeking access to the employment market of another Party, nor shall it apply to measures regarding citizenship, residence or employment on a permanent basis.

5. For greater certainty, Annex 8A (Financial Services), Annex 8B (Telecommunications), Annex 8C (Professional Services) and Annex 8D (Education Services Co-operation) are an integral part of this Chapter.

Article 3

Scheduling of Commitments

1. Each Party shall make commitments under Article 4 (National Treatment) and Article 5 (Market Access) in accordance with either Article 11 (Schedules of Specific Commitments) or Article 12 (Schedules of Non-Conforming Measures).

2. A Party making commitments in accordance with Article 11 (Schedules of Specific Commitments) shall make commitments under the applicable paragraphs in Article 4 (National Treatment), Article 5 (Market Access) and Article 9 (Most-Favoured-Nation Treatment). A Party making commitments in accordance with Article 11 (Schedules of Specific Commitments) may also make commitments under Article 6 (Additional Commitments).

3. A Party making commitments in accordance with Article 12 (Schedules of Non-Conforming Measures) shall make commitments under the applicable paragraphs in Article 4 (National Treatment), Article 5 (Market Access), Article 9 (Most-Favoured Nation Treatment) and Article 10 (Local

Presence). A Party making commitments in accordance with Article 12 (Schedules of Non-Conforming Measures) may also make commitments under Article 6 (Additional Commitments).

Article 4

National Treatment

1. A Party making commitments in accordance with Article 11 (Schedules of Specific Commitments) shall, in the sectors inscribed in its Schedule in Annex 2 (Schedules of Specific Commitments for Services) and subject to any conditions and qualifications set out therein, accord to services and service suppliers of any other Party, in respect of all measures affecting the supply of services, treatment no less favourable than that it accords, in like circumstances,⁵ to its own services and service suppliers.⁶

2. A Party making commitments in accordance with Article 12 (Schedules of Non-Conforming Measures) shall accord to services and service suppliers of any other Party, in respect of all measures affecting the supply of services, treatment no less favourable than that it accords, in like circumstances, to its own services and service suppliers, subject to its non-conforming measures as provided in Article 12 (Schedules of Non-Conforming Measures).⁷

3. A Party may meet the requirement under Paragraph 1 or 2 by according to services and service suppliers of any other Party, either formally identical treatment or formally

⁵ For greater certainty, whether treatment is accorded in “like circumstances” under Article 4 (National Treatment) or Article 9 (Most-Favoured-Nation Treatment) depends on the totality of the circumstances, including whether services and service suppliers are like, and whether the relevant treatment distinguishes between services or service suppliers on the basis of legitimate public welfare objectives.

⁶ Specific commitments assumed under this Article shall not be construed to require any Party to compensate for any inherent competitive disadvantages which result from the foreign character of the relevant services or service suppliers.

⁷ Nothing in this Article shall be construed to require any Party to compensate for any inherent competitive disadvantages which result from the foreign character of the relevant services or service suppliers.

different treatment to that it accords to its own like services and service suppliers.

4. Formally identical or formally different treatment shall be considered to be less favourable if it modifies the conditions of competition in favour of services or service suppliers of the Party compared to like services or service suppliers of any other Party.

Article 5

Market Access

1. With respect to market access through the modes of supply identified in Article 1(t) (Definitions), a Party making commitments in accordance with Article 11 (Schedules of Specific Commitments) shall accord services and service suppliers of any other Party treatment no less favourable than that provided for under the terms, limitations and conditions agreed and specified in its Annex 2 (Schedules of Specific Commitments for Services).⁸

2. The measures which a Party shall not adopt or maintain either on the basis of a regional subdivision or on the basis of its entire territory, either in sectors where market access commitments are undertaken and in accordance with its specific commitments, as provided in Article 11 (Schedules of Specific Commitments), or subject to its non-conforming measures, as provided in the Article 12 (Schedules of Non-Conforming Measures), are defined as:

- (a) limitations on the number of service suppliers whether in the form of numerical quotas,

⁸ If a Party undertakes a market-access commitment in relation to the supply of a services through the mode of supply referred to in Article 1(t)(i) (Definitions) and if the cross-border movement of capital is an essential part of the service itself, that Party is thereby committed to allow such movement of capital. If a Party undertakes a market-access commitment in relation to the supply of a service through the mode of supply referred to in of Article 1(t)(iii) (Definitions), it is hereby committed to allow related transfers of capital into its territory.

monopolies, exclusive service suppliers or the requirements of an economic needs test;

- (b) limitations on the total value of service transactions or assets in the form of numerical quotas or the requirement of an economic needs test;
- (c) limitations on the total number of service operations or on the total quantity of services output expressed in terms of designated numerical units in the form of quotas or the requirement of an economic needs test;⁹
- (d) limitations on the total number of natural persons that may be employed in a particular service sector or that a service supplier may employ and who are necessary for, and directly related to, the supply of a specific service in the form of numerical quotas or the requirement of an economic needs test;
- (e) measures which restrict or require specific types of legal entity or joint venture through which a service supplier may supply a service; and
- (f) limitations on the participation of foreign capital in terms of maximum percentage limit on foreign shareholding or the total value of individual or aggregate foreign investment.

Article 6

Additional Commitments

1. The Parties may negotiate commitments with respect to measures affecting trade in services including those regarding

⁹ Subparagraph (c) does not cover measures of a Party which limit inputs for the supply of services.

qualifications, standards or licensing matters not subject to scheduling, under:

- (a) Article 4 (National Treatment), Article 5 (Market Access) or Article 9 (Most-Favoured-Nation Treatment) for those Parties making commitments in accordance with Article 11 (Schedules of Specific Commitments); or
- (b) Article 4 (National Treatment), Article 5 (Market Access), Article 9 (Most-Favoured-Nation Treatment) or Article 10 (Local Presence) for those Parties making commitments in accordance with Article 12 (Schedules of Non-Conforming Measures).

2. A Party making additional commitments under Paragraph 1(a) shall inscribe such commitments in its Schedule in Annex 2 (Schedules of Specific Commitments for Services).

3. A Party making additional commitments under Paragraph 1(b) shall inscribe such commitments in List C of its Schedule in Annex 3 (Schedules of Reservations and Non-Conforming Measures for Investment and Services).

Article 7

Review of Commitments

The Parties shall review the commitments on trade in services, as necessary, but no later than the next general review of this Agreement under Article 10 (Review) of Chapter 21 (Final Provisions), with a view to further improving commitments under this Chapter so as to progressively liberalise trade in services among the Parties.

Article 8

Work Programme

1. Within one year of the date of entry into force of the Second Protocol, the Parties shall commence negotiations on an article that requires:

- (a) Parties making commitments in accordance with Article 11 (Schedule of Specific Commitments) (“transitioning Party” for the purposes of this Article) to submit a proposed Schedule of Non-Conforming Measures that accords with Article 12 (Schedules of Non-Conforming Measures) (“Proposed Schedule” for the purposes of this Article); and
- (b) that the commitments contained in a transitioning Party’s Proposed Schedule provide an equivalent or greater level of liberalisation, and not result in a decrease in the level of commitments, as compared to the transitioning Party’s commitments made in accordance with Article 11 (Schedules of Specific Commitments).

2. The article referred to in Paragraph 1 shall set out a fixed time frame, to be agreed by the Parties, for:

- (a) the submission of a transitioning Party’s Proposed Schedule; and
- (b) the conclusion of negotiations on, and adoption of, a transitioning Party’s Proposed Schedule,

and shall take into account any transition to Schedules of Non-Conforming Measures occurring pursuant to other international agreements that all Parties to this Agreement are party to.

3. The Parties shall endeavour to conclude the negotiations referred to in Paragraph 1 within two years of the date of entry into force of the Second Protocol.

4. Upon the conclusion of the negotiations referred to in Paragraph 1, the Parties shall amend this Chapter in accordance with Article 6 (Amendments) of Chapter 21 (Final Provisions) to incorporate the article referred to in Paragraph 1.

Article 9

Most-Favoured-Nation Treatment

1. A Party making commitments in accordance with Article 11 (Schedules of Specific Commitments) that makes commitments on Most-Favoured-Nation Treatment shall, in respect of the sectors and subsectors inscribed in its Schedule in Annex 2 (Schedules of Specific Commitments for Services) that are identified with an “MFN” and subject to any conditions and qualifications set out therein, accord to services and service suppliers of another Party, in respect of all measures affecting the supply of services, treatment no less favourable than that it accords, in like circumstances, to services and service suppliers of any other Party or of any non-Party.

2. A Party making commitments in accordance with Article 12 (Schedules of Non-Conforming Measures) shall, subject to its non-conforming measures set out in its Schedule in Annex 3 (Schedules of Reservations and Non-Conforming Measures for Investment and Services), accord to services and service suppliers of another Party, in respect of all measures affecting the supply of services, treatment no less favourable than that it accords, in like circumstances, to services and service suppliers of any other Party or of any non-Party.

3. Notwithstanding Paragraphs 1 and 2, each Party reserves the right to adopt or maintain any measure that accords differential treatment to services and service suppliers of any other Party or of any non-Party under any

bilateral or multilateral international agreement in force at, or signed prior to, the date of entry into force of the Second Protocol.

4. Notwithstanding Paragraphs 1 and 2, each Party which is an ASEAN Member State reserves the right to adopt or maintain any measure that accords differential treatment to services and service suppliers of any other Party which is an ASEAN Member State taken under an agreement on the liberalisation of trade in goods or services or investment as part of a wider process of economic integration among the ASEAN Member States.

5. The provisions of this Chapter shall not be construed as to prevent any Party from conferring or according advantages to adjacent countries in order to facilitate exchanges limited to contiguous frontier zones of services that are both locally produced and consumed.

6. Notwithstanding Paragraphs 1 and 2, Least Developed Country Parties are not obliged to make commitments under this Article. These Parties may, however, do so on a voluntary basis.

Article 10

Local Presence

A Party making commitments in accordance with Article 12 (Schedules of Non-Conforming Measures) shall not require a service supplier of another Party to establish or maintain a representative office, a branch, or any form of juridical person, or to be resident, in its territory as a condition for the supply of a service as described in Article 1(t)(i), (iii) or (iv) (Definitions), subject to its non-conforming measures as provided in Article 12 (Schedules of Non-Conforming Measures).

Article 11

Schedules of Specific Commitments

1. A Party making commitments in accordance with this Article shall set out in its Schedule in Annex 2 (Schedules of Specific Commitments for Services), the specific commitments it undertakes under Article 4 (National Treatment), Article 5 (Market Access), Article 6 (Additional Commitments) and Article 9 (Most-Favoured-Nation Treatment). With respect to sectors where such commitments are undertaken, each schedule in Annex 2 (Schedules of Specific Commitments for Services) shall specify:

- (a) terms, limitations and conditions on market access;
- (b) conditions and qualifications on national treatment;
- (c) undertakings relating to additional commitments;
- (d) the sectors that are committed for Most-Favoured-Nation Treatment in accordance with Article 9.1 (Most-Favoured-Nation Treatment);
- (e) where appropriate, the time frame for implementation of such commitments; and
- (f) the date of entry into force of such commitments.

2. Measures inconsistent with both Article 4 (National Treatment) and Article 5 (Market Access) shall be inscribed in the column relating to Article 5 (Market Access). In this case, the inscription will be considered to provide a condition or qualification to Article 4 (National Treatment) as well.

3. Each Party making commitments in accordance with this Article shall identify in its Schedule in Annex 2 (Schedules of Specific Commitments for Services) sectors or subsectors for future liberalisation with "FL". In these sectors and subsectors, any applicable terms, limitations, conditions and qualifications,

referred to in Paragraph 1(a) to (c) shall be limited to existing measures of that Party.

4. If a Party amends a measure referred to in Paragraph 3 in a manner that reduces or eliminates the inconsistency of that measure with Article 4 (National Treatment), Article 5 (Market Access) or Article 9 (Most-Favoured-Nation Treatment), as it existed immediately before the amendment, that Party shall not subsequently amend that measure in a manner that increases the measure's inconsistency with Article 4 (National Treatment), Article 5 (Market Access) or Article 9 (Most-Favoured-Nation Treatment).

5. Least Developed Country Parties are not required to identify sectors or subsectors for future liberalisation under Paragraph 4. These Parties, however, may do so on a voluntary basis.

Article 12

Schedules of Non-Conforming Measures

1. For a Party making commitments in accordance with this Article, Article 4 (National Treatment), Article 5 (Market Access), Article 9 (Most-Favoured-Nation Treatment) and Article 10 (Local Presence) shall not apply to:

- (a) any existing non-conforming measure that is maintained by that Party at:
 - (i) the central level of government, as set out by that Party in List A of its Schedule in Annex 3 (Schedules of Reservations and Non-Conforming Measures for Investment and Services);
 - (ii) a regional level of government, as set out by that Party in List A of its Schedule in Annex 3 (Schedules of Reservations and Non-

Conforming Measures for Investment and Services); or

- (iii) a local level of government;
- (b) the continuation or prompt renewal of any non-conforming measure referred to in Subparagraph (a); and
- (c) an amendment to any non-conforming measure referred to in Subparagraph (a) to the extent that the amendment does not decrease the conformity of the measure, as it existed immediately before the amendment, with Article 4 (National Treatment), Article 5 (Market Access), Article 9 (Most-Favoured-Nation Treatment) or Article 10 (Local Presence).

2. Article 4 (National Treatment), Article 5 (Market Access), Article 9 (Most-Favoured-Nation Treatment) and Article 10 (Local Presence) shall not apply to any measure that a Party adopts or maintains with respect to sectors, subsectors or activities set out in List B of its Schedule in Annex 3 (Schedules of Reservations and Non-Conforming Measures for Investment and Services).

Article 13

Modification of Schedules

1. A Party may modify or withdraw any commitment in its schedule of specific commitments in Annex 2 (Schedules of Specific Commitments for Services) or Annex 4 (Schedules of Specific Commitments on the Movement of Natural Persons), at any time after three years have elapsed from the date on which this Agreement enters into force, in accordance with the procedures set out in Article XXI of GATS, *mutatis mutandis*, and the Procedures for the Implementation of Article XXI of GATS set out in WTO document S/L/80 of 29 October 1999

(the GATS Article XXI Procedures), *mutatis mutandis*, as amended from time to time.

2. For the avoidance of doubt, references in Article XXI of GATS and the GATS Article XXI Procedures to the “Secretariat” and the “Council for Trade in Services” shall each be read as references to the FTA Joint Committee.

Article 14

Domestic Regulation

1. Each Party shall ensure that all measures of general application affecting trade in services are administered in a reasonable, objective and impartial manner.

2. Each Party shall maintain or institute as soon as practicable judicial, arbitral or administrative tribunals or procedures which provide, on request of an affected service supplier, for the prompt review of, and where justified, appropriate remedies for, administrative decisions affecting trade in services. Where such procedures are not independent of the agency entrusted with the administrative decision concerned, the Party shall ensure that the procedures in fact provide for an objective and impartial review.

3. Nothing in Paragraph 2 shall be construed to require a Party to institute such tribunals or procedures where this would be inconsistent with its constitutional structure or the nature of its legal system.

4. If the results of the negotiations related to Paragraph 4 of Article VI of GATS enter into effect, the Parties shall review the results of such negotiations and shall amend this Article as appropriate, after consultation among the Parties to bring the results of such negotiations into effect under this Chapter.

5. With a view to ensuring that measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures, do not

constitute unnecessary barriers to trade in services, while recognising the right to regulate and to introduce new regulations on the supply of services in order to meet its policy objectives, each Party shall endeavour to ensure that any such measures that it adopts or maintains are:

- (a) based on objective and transparent criteria, such as competence and the ability to supply the service;
- (b) not more burdensome than necessary to ensure the quality of the service; and
- (c) in the case of licensing procedures, not in themselves a restriction on the supply of the service.

6. In determining whether a Party is in conformity with its obligations under Paragraph 5(a), international standards of relevant international organisations¹⁰ applied by that Party shall be taken into account.

7. Where a Party requires authorisation for the supply of a service it shall ensure that its competent authorities:

- (a) ensure that any authorisation fees charged for the completion of relevant application procedures are reasonable, transparent, and do not in themselves restrict the supply of a service. For the purposes of this Subparagraph, authorisation fees do not include fees for the use of natural resources, payment for auction, tendering, or other non-discriminatory means of awarding concessions, or mandated contributions to universal services provision;

¹⁰ "Relevant international organisations" refers to international bodies whose membership is open to the relevant bodies of all the Parties.

- (b) within a reasonable period of time after the submission of an application considered complete under its laws and regulations, inform the applicant of the decision concerning the application;
- (c) to the extent practicable, establish an indicative time frame for processing of an application;
- (d) on request of the applicant, provide, without undue delay, information concerning the status of the application under consideration;
- (e) in the case of an incomplete application and on request of the applicant, identify, where practicable, all the additional information that is required to complete the application, and provide the opportunity to remedy deficiencies within a reasonable time frame;
- (f) if an application is terminated or denied, to the extent possible and without undue delay, inform the applicant in writing the reasons for such action. The applicant will have the possibility of resubmitting, at its discretion, a new application;
- (g) to the extent permissible under its laws and regulations, do not require physical presence in the territory of a Party for the submission of an application for a licence or qualification;
- (h) endeavour to accept applications in electronic format under the equivalent conditions of authenticity as paper submissions, in accordance with its laws and regulations; and
- (i) where they deem appropriate, accept copies of documents authenticated in accordance with its

laws and regulations, in place of original documents.

8. Each Party shall provide adequate procedures to verify competence of professionals of another Party. If licensing or qualification requirements include the completion of an examination, each Party shall, to the extent practicable, ensure that:

- (a) the examination is scheduled at reasonable intervals; and
- (b) a reasonable period of time is provided to enable interested persons to submit an application.

9. Each Party shall, subject to its laws and regulations, permit service suppliers of the other Parties to use without undue restrictions, the business names under which they trade in the territory of that other Party.

Application Time Frames

10. If a Party requires authorisation for the supply of a service, it shall endeavour to ensure that its competent authorities, to the extent practicable and subject to its laws and regulations, permit submission of an application at any time throughout the year.¹¹ If a specific time period for applying exists, the Party shall ensure that the competent authorities allow a reasonable period for the submission of an application.¹²

11. Paragraphs 1 to 10 shall not apply to a sector or measure to the extent that such sector or measure is not subject to Article 4 (National Treatment) or Article 5 (Market

¹¹ Competent authorities are not required to start considering applications outside of their official working hours and working days.

¹² Notwithstanding this Paragraph, Least Developed Country Parties are not obliged to apply this Paragraph for two years after the date of entry into force of the Second Protocol.

Access) by reason of a Party's commitments made in accordance with either Article 11 (Schedules of Specific Commitments) or Article 12 (Schedules of Non-Conforming Measures).

Article 15

Transparency

1. The Parties recognise that transparent measures governing trade in services are important in facilitating the ability of service suppliers to gain access to, and operate in, each other's markets. Each Party shall promote regulatory transparency in trade in services.

Publication

2. Each Party shall publish promptly and, except in emergency situations, at the latest by the time of their entry into force:

- (a) all relevant measures of general application affecting trade in services; and
- (b) all international agreements pertaining to, or affecting, trade in services to which a Party is a signatory.

3. To the extent possible, each Party shall make the measures and international agreements of the kind referred to in Paragraph 2 available on the internet.

4. Where publication referred to in Paragraphs 2 and 3 is not practicable, such information¹³ shall be made otherwise publicly available.

5. To the extent provided for under its legal framework, each Party shall endeavour to provide a reasonable

¹³ For greater certainty, such information may be published in each Party's chosen language.

opportunity for comments by interested persons of the Parties on measures referred to in Paragraph 2(a) before adoption.

6. Each Party shall designate a contact point to facilitate communications among the Parties on any matter covered by this Chapter. Upon the request of another Party, the contact point shall:

- (a) identify the office or official responsible for the relevant matter; and
- (b) assist as necessary in facilitating communications with the requesting Party with respect to that matter.

7. Each Party shall respond promptly to all requests by any other Party for specific information on:

- (a) any measures referred to in Paragraph 2(a) or international agreements referred to in Paragraph 2(b); and
- (b) any new, or any changes to existing, laws, regulations or administrative guidelines which significantly affect trade in services covered by the Party's commitments under this Chapter, whether or not the other Party has been previously notified of the new or changed law, regulation or administrative guideline.

Article 16

Development and Application of Regulations

Administrative Processes

1. With a view to administering in a consistent, impartial and reasonable manner its laws, regulations, procedures and administrative rulings of general application affecting trade in services, each Party shall ensure that its administrative

agencies, in applying such laws, regulations, procedures and administrative rulings to particular services or service suppliers of another Party in specific cases through administrative processes, including adjudication, rule-making, licensing, determination and approval processes:

- (a) to the extent provided under its legal framework, and where possible, provide service suppliers of the other Party that are directly affected by an administrative process with reasonable notice that the process is taking place;
- (b) to the extent provided under its legal framework, endeavour to afford such service suppliers with reasonable opportunity to present facts and arguments in support of their positions prior to any final administrative action, when time, the nature of the process and the public interest permit; and
- (c) follow procedures that are in accordance with its laws.

Review and Appeal

2. Each Party shall maintain judicial, arbitral or administrative tribunals or procedures for the purpose of the prompt review,¹⁴ and, where warranted, correction of final administrative actions resulting from the processes covered by Paragraph 1. Where such procedures or tribunals are not independent of the agency entrusted with the administrative action concerned, each Party shall ensure that the tribunals or procedures provide for an objective and impartial review.

3. Each Party shall ensure that, in any such tribunal or under any such procedures, the parties to any proceedings are provided with the right to:

¹⁴ For avoidance of doubt, “review” includes merits review only where provided for under the Party’s laws.

- (a) a reasonable opportunity to support or defend their respective positions; and
 - (b) a decision in accordance with the Party's laws.
4. Each Party shall ensure, subject to appeal or further review as provided in its laws, that any decision referred to in Paragraph 3(b) shall be implemented in accordance with its laws.

Article 17

Disclosure of Confidential Information

Nothing in this Chapter shall be construed as requiring a Party to provide to the other Parties confidential information the disclosure of which would impede law enforcement or otherwise be contrary to the public interest or which would prejudice the legitimate commercial interests of particular juridical persons, public or private.

Article 18

Monopolies and Exclusive Service Suppliers

1. Each Party shall ensure that any monopoly supplier of a service in its territory does not, in the supply of the monopoly service in the relevant market, act in a manner inconsistent with that Party's obligations under Article 4 (National Treatment) and Article 5 (Market Access).
2. Where a Party's monopoly supplier competes, either directly or through an affiliated company, in the supply of a service outside the scope of its monopoly rights and which is subject to that Party's specific commitments, the Party shall ensure that such a supplier does not abuse its monopoly position to act in its territory in a manner inconsistent with such commitments.
3. If a Party has a reason to believe that a monopoly supplier of a service of any other Party is acting in a manner

inconsistent with Paragraph 1 or 2, it may request the Party establishing, maintaining or authorising such supplier to provide specific information concerning the relevant operations.

4. This Article shall also apply to cases of exclusive service suppliers, where a Party, formally or in effect:

- (a) authorises or establishes a small number of service suppliers; and
- (b) substantially prevents competition among those suppliers in its territory.

Article 19

Business Practices

1. The Parties recognise that certain business practices of service suppliers, other than those falling under Article 18 (Monopolies and Exclusive Service Suppliers), may restrain competition and thereby restrict trade in services.

2. Each Party shall, at the request of any other Party, enter into consultations with a view to eliminating practices referred to in Paragraph 1. The requested Party shall accord full and sympathetic consideration to such a request and shall co-operate through the supply of publicly available non-confidential information available to the requesting Party. The requested Party may also provide other information available to the requesting Party, subject to its laws and to the conclusion of a satisfactory agreement concerning the safeguarding of its confidentiality by the requesting Party.

Article 20

Recognition

1. For the purpose of the fulfilment, in whole or in part, of its standards or criteria for the authorisation, licensing or certification of service suppliers, and subject to the

requirements of Paragraph 4, a Party may recognise the education or experience obtained, requirements met, or licences or certifications granted in a particular country. Such recognition, which may be achieved through harmonisation or otherwise, may be based upon an agreement or arrangement with the country concerned or may be accorded autonomously.

2. A Party that is a party to an agreement or arrangement of the type referred to in Paragraph 1, whether existing or future, shall afford adequate opportunity for the other Parties, upon request, to negotiate their accession to such an agreement or arrangement, or to negotiate comparable ones with it. Where a Party accords recognition autonomously, it shall afford adequate opportunity for any other Party to demonstrate that education, experience, licences, or certifications obtained or requirements met in that other Party's territory should be recognised.

3. Nothing in Article 9 (Most-Favoured-Nation Treatment) shall be construed to require any Party to accord such recognition to the education or experience obtained, requirements met, or licences or certifications granted in another Party.

4. A Party shall not accord recognition in a manner which would constitute a means of discrimination between other Parties in the application of its standards or criteria for the authorisation, licensing or certification of service suppliers, or a disguised restriction on trade in services.

5. Where appropriate, recognition should be based on multilaterally agreed criteria. In appropriate cases, Parties shall work in co-operation with relevant inter-governmental and non-governmental organisations towards the establishment and adoption of common international standards and criteria for recognition and common international standards for the practice of relevant services trades and professions.

6. As set out in Annex 8C (Professional Services), each Party shall endeavour to facilitate trade in professional services, including through encouraging relevant bodies in its territory to enter into negotiations for agreements or arrangements on recognition.

Article 21

Payments and Transfers

1. Except under the circumstances envisaged in Article 4 (Measures to Safeguard the Balance of Payments) of Chapter 18 (General Provisions and Exceptions), a Party shall not apply restrictions on international transfers or payments for current transactions relating to its commitments.

2. Nothing in this Chapter shall affect the rights and obligations of a Party as a member of the IMF under the IMF Articles of Agreement, as may be amended, including the use of exchange actions which are in conformity with the IMF Articles of Agreement as may be amended, provided that the Party shall not impose restrictions on any capital transactions inconsistently with its commitments under this Chapter regarding such transactions, except under Article 4 (Measures to Safeguard the Balance of Payments) of Chapter 18 (General Provisions and Exceptions) or on request of the IMF.

Article 22

Subsidies

1. Notwithstanding Article 2.3(b) (Scope), the Parties shall review the issue of disciplines on subsidies related to trade in services in light of any disciplines agreed under Article XV of GATS with a view to their incorporation into this Chapter.

2. A Party which considers that it is adversely affected by a subsidy of another Party related to trade in services may request consultations with that other Party on such matters. The requested Party shall accord sympathetic consideration to such a request.

3. No Party shall have recourse to dispute settlement under Chapter 20 (Consultations and Dispute Settlement) for any request made or consultations held under this Article, or any other dispute arising under this Article.

Article 23

Safeguard Measures

1. The Parties note the multilateral negotiations pursuant to Article X of GATS on the question of emergency safeguard measures based on the principle of non-discrimination. Upon the conclusion of such multilateral negotiations, the Parties shall conduct a review for the purpose of discussing appropriate amendments to this Agreement so as to incorporate the results of such multilateral negotiations.

2. In the event that the implementation of the commitments made in this Agreement causes a substantial adverse impact to a service sector of a Party before the conclusion of the multilateral negotiations referred to in Paragraph 1, the affected Party may request consultations with the other Party or Parties. The requested Party or Parties shall enter into consultations with the requesting Party on the commitments that the requested Party or Parties consider may have caused the substantial adverse impact and on the possibility of the requesting Party adopting any measure to alleviate such impact. The requesting Party shall notify all the other Parties of its request for consultations under this Paragraph.

3. Any measures taken pursuant to Paragraph 2 shall be mutually agreed by the Parties concerned.

4. The consulting Parties shall notify the results of the consultations to all other Parties as soon as practicable and by no later than the next meeting of the Committee on Trade in Services (the "Services Committee") established pursuant to Article 28 (Committee on Trade in Services) following the conclusion of consultations.

Article 24
Increasing Participation for Newer ASEAN Member States

In order to increase the benefits of this Chapter for the newer ASEAN Member States, and in accordance with the objectives of and the Preamble to this Agreement and the objectives of Chapter 12 (Economic Co-operation), the Parties recognise the importance of according special and differential treatment to the newer ASEAN Member States and facilitating their participation in this Chapter through negotiated specific commitments relating to:

- (a) strengthened domestic services capacity and its efficiency and competitiveness, inter alia, through access to technology on a commercial basis;
- (b) improved access to distribution channels and information networks;
- (c) commitments in sectors of export interest to newer ASEAN Member States; and
- (d) recognising that commitments by each newer ASEAN Member State may be made in accordance with its individual stage of development.

Article 25
Denial of Benefits

1. A Party may deny the benefits of this Chapter:
 - (a) to the supply of any service, if it establishes that the service is supplied from or in the territory of a non-Party;

- (b) to a service supplier, that is a juridical person, if it establishes that it is not a service supplier of another Party;
- (c) in the case of the supply of a maritime transport service, if it establishes that the service is supplied:
 - (i) by a vessel registered under the laws and regulations of a non-Party; and
 - (ii) by a person of a non-Party which operates or uses the vessel in whole or in part.

2. A Party may deny the benefit of this Chapter to a service supplier of another Party, if the service supplier is a juridical person owned or controlled by persons of a non-Party, and the denying Party adopts or maintains measures with respect to the non-Party or a person of the non-Party that prohibit transactions with the juridical person or that would be violated or circumvented if the benefits of this Chapter were accorded to the juridical person.

Article 26

Treatment and Protection of Commercial Presence

1. Chapter 11 (Investment) shall not apply to measures adopted or maintained by a Party to the extent that they are covered by this Chapter.

2. Notwithstanding Paragraph 1, Article 5 (Senior Management and Board of Directors),¹⁵ Article 7 (Treatment of Investment), Article 8 (Compensation for Losses), Article 9 (Transfers), Article 10 (Expropriation and Compensation), Article 11 (Subrogation), and Section B (Investment Disputes between a Party and an Investor) of Chapter 11 (Investment),

¹⁵ Article 5 (Senior Management and Board of Directors) of Chapter 11 (Investment) shall apply to measures affecting the supply of a service only for a Party making commitments in accordance with Article 12 (Schedules of Non-Conforming Measures).

shall apply, *mutatis mutandis*, to any measure affecting the supply of a service by a service supplier of a Party through commercial presence in the territory of any other Party, but only to the extent that any such measure relates to a covered investment within the meaning of Chapter 11 (Investment), and an obligation under Chapter 11 (Investment).

Article 27

Co-operation

1. The Parties shall strengthen co-operation efforts in sectors, including sectors which are not covered by current co-operation arrangements. The Parties shall discuss and agree on the sectors for co-operation and develop co-operation programmes in these sectors in order to improve their domestic services capacity and their efficiency and competitiveness.

2. The Parties shall strengthen co-operation on the treatment and protection of commercial presence, including initiating discussions to better understand the implications of cross-applying prohibition of performance requirements in Chapter 11 (Investment) to this Chapter. The Parties shall explore the possibility of capacity building initiatives in this area where relevant.

3. The Parties shall strengthen co-operation on domestic regulations pertaining to trade in services by initiating discussions with a view to enhance the ease of doing business in the region. The Parties shall consider relevant developments at other multilateral platforms, such as the World Trade Organisation's Joint Initiative on Services Domestic Regulation, including provisions in the areas of submission of applications and independence.

4. The Parties shall strengthen co-operation in education services, as set out in Annex 8D (Education Services Co-operation).

Article 28
Committee on Trade in Services

1. The Parties hereby establish a Services Committee, consisting of representatives of the Parties.
2. The Services Committee's functions shall be:
 - (a) to conduct reviews of commitments in accordance with Article 7 (Review of Commitments);
 - (b) if the multilateral negotiations referred to in Article 23 (Safeguard Measures) have not concluded within three years from entry into force of this Agreement, to enter into discussion on the question of emergency safeguard measures based on the principle of non-discrimination for the purpose of considering appropriate amendments to this Chapter;
 - (c) to enter into discussions on the application of most-favoured-nation treatment to trade in services for the purpose of considering appropriate amendments to this Chapter, in conjunction with the first review of commitments under Article 7 (Review of Commitments);
 - (d) to review the implementation of this Chapter;
 - (e) to consider any other matters identified by the Parties; and
 - (f) to report to the FTA Joint Committee as required.
3. The Services Committee shall conclude the discussions referred to in Paragraph 2(a) to (c) within five years of entry into force of this Agreement, unless the Parties agree otherwise.

4. The Services Committee shall meet as mutually determined by the Parties as required under this Article and Article 7 (Review of Commitments). Meetings may be conducted in person, or by any other means as mutually determined by the Parties.

ANNEX 8A

FINANCIAL SERVICES

Article 1 Scope

1. This Annex shall apply to measures by a Party affecting the supply of financial services. Reference to the supply of a financial service in this Annex shall mean the supply of a service as defined in Article 1(t) (Definitions) of Chapter 8 (Trade in Services).

2. For the purposes of Article 1(s) (Definitions) of Chapter 8 (Trade in Services) and Article 2.2(c) (Scope) of Chapter 11 (Investment), “services supplied in the exercise of governmental authority” means the following:

- (a) activities conducted by a central bank or monetary authority or by any other public entity in pursuit of monetary or exchange rate policies;¹
- (b) activities forming part of a statutory system of social security or public retirement plans; or
- (c) other activities conducted by a public entity for the account or with the guarantee or using the financial resources of the government.

If a Party allows any of the activities referred to in Subparagraph (b) or (c) to be conducted by its financial service suppliers in competition with a public entity or a financial service supplier, “services” shall include such activities.

3. Article 1(s) (Definitions) of Chapter 8 (Trade in Services) and the definition set out in Article 2.2(c) (Scope) of Chapter

¹ Activities referred to in Subparagraph (a) include any regulatory and enforcement activities conducted in pursuit of monetary or exchange rate policies.

11 (Investment) shall not apply to services covered by this Annex.

4. Article 10 (Local Presence) of Chapter 8 (Trade in Services) shall not apply to services covered by this Annex.

5. In the event of any inconsistency between this Annex and any other provision in this Agreement, this Annex shall prevail to the extent of the inconsistency.

Article 2

Definitions

For the purposes of this Annex:

- (a) **financial institution** means any financial intermediary or other juridical person that is authorised to do business and regulated or supervised as a financial institution, under the laws and regulations of the Party in whose territory it is located;
- (b) **financial service** means any service of a financial nature offered by a financial service supplier of a Party. Financial services include all insurance and insurance-related services, and all banking and other financial services (excluding insurance). Financial services include the following activities:

Insurance and insurance-related services

- (i) direct insurance (including co-insurance):
 - (A) life; and
 - (B) non-life;
- (ii) reinsurance and retrocession;

- (iii) insurance intermediation, such as brokerage and agency; and
- (iv) services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services;

Banking and other financial services (excluding insurance)

- (v) acceptance of deposits and other repayable funds from the public;
- (vi) lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction;
- (vii) financial leasing;
- (viii) all payment and money transmission services, including credit, charge and debit cards, travellers' cheques and bankers drafts;
- (ix) guarantees and commitments;
- (x) trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:
 - (A) money market instruments (including cheques, bills, certificates of deposits);
 - (B) foreign exchange;
 - (C) derivative products including futures and options;

- (D) exchange rate and interest rate instruments, including products such as swaps and forward rate agreements;
 - (E) transferable securities; and
 - (F) other negotiable instruments and financial assets, including bullion;
- (xi) participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues;
 - (xii) money broking;
 - (xiii) asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services;
 - (xiv) settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments;
 - (xv) provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and
 - (xvi) advisory, intermediation and other auxiliary financial services on all the activities listed in Subparagraphs (v) to (xv), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring

and strategy;

- (c) **financial service supplier** means any natural or juridical person of a Party wishing to supply or supplying financial services but the term “financial service supplier” does not include a public entity;
- (d) **new financial service** means any financial service which is not supplied in the territory of a Party but is supplied and regulated in the territory of any other Party. This may include a service related to current and new products, or the manner in which a product is delivered;
- (e) **public entity** means:
 - (i) a government, a central bank or a monetary authority, of a Party, or an entity owned or controlled by a Party, that is principally engaged in carrying out governmental functions or activities for governmental purposes, not including an entity principally engaged in supplying financial services on commercial terms; or
 - (ii) a private entity, performing functions normally performed by a central bank or monetary authority, when exercising those functions; and
- (f) **self-regulatory organisation**:
 - (i) in the case of Australia and New Zealand, means any non-governmental body, including any securities or futures exchange or market, clearing or payment settlement agency, or other organisation or association that exercises its own or delegated regulatory or supervisory authority over

financial service suppliers or financial institutions; and

- (ii) in the case of ASEAN Member States, means any non-governmental body, including any securities or futures exchange or market, clearing or payment settlement agency, other organisation or association that is recognised by legislation as a self-regulatory organisation and exercises regulatory or supervisory authority over financial service suppliers or financial institutions pursuant to legislation or delegation from central, regional or local governments or authorities.

Article 3

Prudential Measures

Notwithstanding any other provision of this Agreement, a Party shall not be prevented from adopting or maintaining measures for prudential reasons,² including for the protection of investors, depositors, policy-holders or persons to whom a fiduciary duty is owed by a financial service supplier, or to ensure the integrity and stability of the financial system. Where such measures do not conform with the provisions of this Agreement, they shall not be used as a means of avoiding the Party's commitments or obligations under this Agreement.

Article 4

Treatment of Certain Information

Nothing in this Agreement shall be construed to require a Party to disclose information relating to the affairs and accounts of individual customers or any confidential or

² The Parties understand that "prudential reasons" includes the maintenance of the safety, soundness, integrity or financial responsibility of individual financial institutions or financial service suppliers, as well as the safety and financial and operational integrity of payment and clearing systems.

proprietary information in the possession of public entities.

Article 5 Recognition

1. A Party may recognise prudential measures of any international standard-setting body, another Party or a non-Party in determining how the Party's measures relating to financial services shall be applied.³ Such recognition, which may be achieved through harmonisation or otherwise, may be based upon an agreement or arrangement with the international standard-setting body, another Party or a non-Party concerned, or may be accorded autonomously.

2. A Party that is a party to an agreement or arrangement referred to in Paragraph 1, whether future or existing, shall afford adequate opportunity for other interested Parties to negotiate their accession to such agreements or arrangements, or to negotiate comparable ones with it, under circumstances in which there would be equivalent regulation, oversight, implementation of such regulation, and, if appropriate, procedures concerning the sharing of information between the parties to the agreement or arrangement.

3. Where a Party accords recognition autonomously, it shall afford adequate opportunity for any other Party to demonstrate that the circumstances referred to in Paragraph 2 exist.

Article 6 Transparency

1. The Parties recognise that transparent measures governing the activities of financial service suppliers are important in facilitating their ability to gain access to and operate in each other's markets. Each Party commits to

³ For greater certainty, nothing in Article 9 (Most-Favoured-Nation Treatment) of Chapter 8 (Trade in Services) shall be construed to require a Party to accord such recognition to prudential measures of any other Party.

promote regulatory transparency in financial services.

2. Each Party shall ensure that all measures of general application to which this Annex applies are administered in a reasonable, objective and impartial manner.

3. Each Party shall ensure that measures of general application adopted or maintained by a Party are promptly published or otherwise made publicly available.⁴

4. To the extent practicable, each Party shall:

- (a) publish or make available to interested persons⁵ in advance any regulation of general application relating to this Annex that it proposes to adopt, and the purpose of such regulation; and
- (b) provide interested persons and other Parties with a reasonable opportunity to comment on such proposed regulation.

5. To the extent practicable, each Party should allow a reasonable period of time between the date of publication of any final regulation of general application and the date when it enters into effect.

6. Each Party shall take such reasonable measures as may be available to it to ensure that the rules of general application adopted or maintained by a self-regulatory organisation⁶ of the Party are promptly published or otherwise

⁴ For greater certainty, each Party may publish such information in its chosen language.

⁵ For the purposes of this Article, the Parties confirm their shared understanding that “interested persons” are persons whose direct financial interest could potentially be affected by the adoption of the regulations of general application.

⁶ This Paragraph only applies to a Party when that Party has established a self-regulatory organisation.

made publicly available.⁷

7. Each Party shall maintain or establish appropriate mechanisms for responding to enquiries from interested persons of another Party regarding measures of general application covered by this Annex.

8. If a Party requires authorisation for the supply of a financial service, it shall endeavour to ensure, in accordance with its relevant laws and regulations, that its regulatory authorities:

- (a) make publicly available the information necessary for financial service suppliers to comply with the requirements and procedures for obtaining, maintaining, amending and renewing such authorisation. Where it exists, that information shall include:
 - (i) fees;
 - (ii) contact information of the regulatory authorities;
 - (iii) indicative timeframes for the processing of an application;
 - (iv) other relevant requirements and procedures, if any;
- (b) permit, to the extent practicable, the submission of an application at any time throughout the year.⁸ If a specific time period for applying exists, the Party shall ensure that the regulatory authorities allow a reasonable period for the submission of an

⁷ For greater certainty, each Party may publish such information in its chosen language.

⁸ Regulatory authorities are not required to start considering applications outside of their official working hours and working days.

application;

- (c) taking into account their competing priorities and resource constraints, endeavour to accept applications in electronic format;
- (d) accept copies of documents that are authenticated in accordance with the Party's laws and regulations, in place of original documents, unless the regulatory authorities require original documents to protect the integrity of the authorisation process; and
- (e) on request of an applicant in writing, inform the applicant of the status of its application. If the regulatory authority requires additional information from the applicant, it shall notify the applicant without undue delay.

9. Each Party shall endeavour to ensure, in accordance with its relevant laws and regulations, that the authorisation fees⁹ charged by its regulatory authorities are reasonable, transparent and do not in themselves restrict the supply of the relevant service.

10. A Party's regulatory authority shall make an administrative decision on a complete application of a financial service supplier of another Party relating to the supply of a financial service within 180 days, and shall notify the applicant of the decision without undue delay. An application shall not be considered complete until all relevant proceedings are conducted and all necessary information is received. Where it is not practicable for such a decision to be made within 180 days, the regulatory authority shall notify the applicant without undue delay and shall endeavour to make the decision within a reasonable period of time thereafter.

⁹ Authorisation fees do not include fees for the use of natural resources, payments for auction, tendering or other non-discriminatory means of awarding concessions, or mandated contributions to universal service provision.

11. Each Party shall endeavour to ensure, in accordance with its relevant laws and regulations, that once an authorisation is granted, that authorisation shall have effect without undue delay, subject to the applicable terms and conditions.

Article 7

Financial Services Exceptions

1. For greater certainty, nothing in this Annex shall be construed to prevent a Party from adopting or enforcing measures necessary to secure compliance with laws or regulations that are not inconsistent with this Annex, including those relating to the prevention of deceptive and fraudulent practices or to deal with the effects of a default on financial services contracts, subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between Parties or between Parties and non-Parties where like conditions prevail, or a disguised restriction on investment in financial institutions or trade in financial services.

2. For greater certainty, in accordance with Article 1.2(a) (Scope) of this Annex, Chapter 8 (Trade in Services) and Chapter 11 (Investment) shall not apply to activities conducted by a central bank or monetary authority or by any other public entity in pursuit of monetary or exchange rate policies within the territory of each Party.

3. Nothing in Chapter 8 (Trade in Services) and Chapter 11 (Investment) shall apply to non-discriminatory measures of general application taken by any public entity in pursuit of related credit policies. This paragraph shall not affect a Party's obligations under Article 6 (Prohibition of Performance Requirements) of Chapter 11 (Investment) with respect to measures covered by Chapter 11 (Investment), under Article 9 (Transfers) of Chapter 11 (Investment) or Article 21 (Payments and Transfers) of Chapter 8 (Trade in Services).

4. Notwithstanding Article 9 (Transfers) of Chapter 11 (Investment) and Article 21 (Payments and Transfers) of Chapter 8 (Trade in Services), a Party may prevent or limit transfers by a financial institution or financial service supplier to, or for the benefit of, an affiliate of or person related to such institution or supplier, through the equitable, non-discriminatory and good faith application of measures relating to maintenance of the safety, soundness, integrity, or financial responsibility of financial institutions or financial service suppliers. This Paragraph does not prejudice any other provision of this Agreement that permits a Party to restrict transfers.

Article 8

Transfers of Information and Processing of Information

1. A Party shall not take measures that prevent:
 - (a) transfers of information, including transfers of data by electronic means, necessary for the conduct of the ordinary business of a financial service supplier;
 - (b) the processing of information necessary for the conduct of the ordinary business of a financial service supplier; or
 - (c) transfers of equipment necessary for the conduct of the ordinary business of a financial service supplier, subject to importation rules consistent with international agreements.
2. Nothing in Paragraph 1:
 - (a) restricts the right of a Party to protect personal data, personal privacy and the confidentiality of individual records and accounts including in accordance with its laws and regulations so long as such right shall not be used as a means of

avoiding the Party's commitments or obligations under this Agreement;

- (b) prevents a regulatory authority of a Party for regulatory or prudential reasons from requiring a financial service supplier in its territory to comply with domestic regulation in relation to data management and storage and system maintenance, as well as to retain within its territory copies of records; or
- (c) shall be construed to require a Party to allow the cross-border supply or the consumption abroad of services in relation to which it has not made commitments, including to allow non-resident suppliers of financial services to supply, as a principal, through an intermediary or as an intermediary, the provision and transfer of financial information and financial data processing referred to in Article 2(b)(xv) (Definitions).

Article 9

Dispute Settlement

1. Chapter 20 (Consultations and Dispute Settlement) shall apply as modified by this Article to the settlement of disputes arising under this Chapter.
2. Arbitrators who are members of arbitral tribunals established pursuant to Chapter 20 (Consultations and Dispute Settlement) for disputes on prudential issues and other financial matters shall have the necessary expertise relevant to the specific financial service under dispute.
3. If a Party claims that a dispute arises under this Chapter, Article 11 (Establishment and Re-convening of Arbitral Tribunals) of Chapter 20 (Consultations and Dispute Settlement) shall apply, except that:

- (a) if the Parties to the dispute agree, each arbitrator shall meet the qualifications in Paragraph 4; and
- (b) in any other case:
 - (i) each Party to the dispute shall select arbitrators that meet the qualifications set out in either Paragraph 4 or Article 11(9) (Establishment and Re-convening of Arbitral Tribunals) of Chapter 20 (Consultations and Dispute Settlement); and
 - (ii) if the responding Party invokes Article 3 (Prudential Measures) or Article 7 (Financial Services Exceptions), the chair of the arbitral tribunal shall meet the qualifications set out in Paragraph 4, unless the Parties to the dispute otherwise agree.

4. In addition to the requirements set out in Article 11.9(b) to (e) (Establishment and Re-convening of Arbitral Tribunals) of Chapter 20 (Consultations and Dispute Settlement), arbitrators in disputes arising under this Chapter shall have expertise or experience in financial services law or practice, which may include the regulation of financial institutions.

5. A Party may request the establishment of an arbitral tribunal pursuant to Article 12.2(c) (Investment Disputes in Financial Services) to consider whether and to what extent Article 3 (Prudential Measures) or Article 7 (Financial Services Exceptions) is a valid defence to a claim without having to request consultations under Article 6 (Consultations) of Chapter 20 (Consultations and Dispute Settlement). The arbitral tribunal shall endeavour to present its interim report pursuant to the timeframe in Article 13 (Arbitral Tribunal Procedures) of Chapter 20 (Consultations and Dispute Settlement).

6. If a Party seeks to suspend benefits in the financial

services sector, an arbitral tribunal that reconvenes to make a determination on the proposed suspension of benefits, in accordance with Paragraph 7 and Article 17 (Compensation and Suspension of Concessions or other Obligations) of Chapter 20 (Consultations and Dispute Settlement), shall seek the views of financial services experts, as necessary.

7. In considering what concessions or other obligations to suspend in accordance with Article 17.6 (Compensation and Suspension of Concessions or other Obligations) of Chapter 20 (Consultations and Dispute Settlement):

- (a) (i) if the measure affects the financial services sector and any other sector or sectors, the Complaining Party may suspend its concessions or other obligations in the financial services sector that have an effect equivalent to the effect of the measure in the financial services sector; and
- (ii) if the measure only affects a sector or sectors other than the financial services sector, the Complaining Party shall not suspend concessions or other obligations in the financial services sector; and¹⁰
- (b) the Complaining Party shall apply the following principles and procedures:
 - (i) the Complaining Party should first seek to suspend concessions or other obligations in the same sector or sectors where the arbitral tribunal has determined nullification or impairment to exist;

¹⁰ Subparagraph (a) shall apply to all Parties except Viet Nam and New Zealand. Subparagraph (b) shall only apply in the event Viet Nam or New Zealand is a Complaining Party or Responding Party, in which case it shall apply to all Parties involved.

- (ii) If the Complaining Party considers that it is not practicable or effective to suspend concessions or other obligations in the same sector or sectors, and that the circumstances are serious enough, it may suspend concessions or other obligations in a different sector or sectors, including the financial services sector. In the notification referred to in Article 17.3 of Chapter 20 (Consultations and Dispute Settlement), the Complaining Party shall also indicate the reasons on which its decision to suspend concessions or other obligations in a different sector or sectors is based; and
- (iii) in applying the principles set out in Subparagraph (b)(i) and (ii), the Complaining Party shall take into account:
 - (A) the trade in the good, the supply of the service or other subject matter in which the arbitral tribunal has found the nullification or impairment, and the importance of that trade to the Complaining Party;
 - (B) that goods, financial services covered under this Annex and services other than such financial services covered under Chapter 8 (Trade in Services), are each distinct subject matters; and
 - (C) the broader economic elements related to the nullification or impairment and the broader economic consequences of the suspension of concessions or other obligations.

Article 10

Self-Regulatory Organisations

If a Party requires a financial institution of another Party to be a member of, participate in, or have access to a self-regulatory organisation to provide a financial service in its territory, that Party shall ensure that the self-regulatory organisation observes that Party's obligations under Article 4 (National Treatment) of Chapter 8 (Trade in Services).

Article 11

Payment and Clearing Systems

Under terms and conditions that accord national treatment, each Party shall grant financial institutions of another Party established in its territory access to payment and clearing systems operated by public entities, and to official funding and refinancing facilities available in the normal course of ordinary business. This Article is not intended to confer access to the Party's lender of last resort facilities.¹¹

Article 12

Investment Disputes in Financial Services¹²

1. If an investor of a Party submits a claim to arbitration under Section B of Chapter 11 (Investment) challenging a measure relating to the regulation or supervision of financial institutions, markets or instruments, the expertise or experience of any particular candidate with respect to financial services law or practice shall be taken into account in the appointment of arbitrators to the tribunal.

¹¹ For greater certainty, a Party need not grant access under this Article to a financial institution of another Party established in its territory if such access or treatment is not granted to its own like financial institutions.

¹² This Article shall only apply to measures affecting the supply of financial services through commercial presence in the territory of any one of other Parties in relation to an alleged breach of the obligations referred to in Article 26.2 (Treatment and Protection of Commercial Presence) of Chapter 8 (Trade in Services).

2. If an investor of a Party submits a claim to arbitration under Section B of Chapter 11 (Investment), and the disputing Party invokes Article 3 (Prudential Measures) or Article 7 (Financial Services Exceptions) as a defence, the following shall apply.

- (a) The disputing Party shall, no later than the date the arbitral tribunal constituted under Chapter 11 (Investment) (“ISDS Tribunal”) fixes for the disputing Party to submit its counter-memorial, or in the case of an amendment to the notice of arbitration, the date the ISDS Tribunal fixes for the disputing Party to submit its response to the amendment, submit in writing to the authorities responsible for financial services of the non-disputing Party, as set out in Article 16 (Contact Points), a request for a joint determination by the authorities of the disputing Party and the non-disputing Party on the issue of whether and to what extent Article 3 (Prudential Measures) or Article 7 (Financial Services Exceptions) is a valid defence to the claim. The disputing Party shall promptly provide the ISDS Tribunal, if constituted, and the Parties that are not a party to the investment dispute, a copy of the request. The arbitration may proceed with respect to the claim only as provided in Paragraph 4.¹³
- (b) If, within 14 days of the date of the receipt of a copy of the request for a joint determination, another Party provides a written notice to the disputing Party and the non-disputing Party indicating its substantial interest in the matter subject to the request, that other Party’s authorities responsible for financial services may

¹³ For the purposes of this Article, “joint determination” means a determination by the authorities responsible for financial services of the disputing Party and the non-disputing Party set out in Article 16 (Contact Points). The joint determination shall be made by the authorities responsible for financial services of the disputing Party and the non-disputing Party.

participate in discussions regarding the matter. The joint determination shall be made by the authorities responsible for financial services of the disputing Party and the non-disputing Party.

- (c) The authorities of the disputing Party and the non-disputing Party shall attempt in good faith to make the joint determination specified in Subparagraph (a). Any such determination shall be transmitted promptly to the disputing parties, the Services Committee and, if constituted, to the ISDS Tribunal. The determination shall be binding on the ISDS Tribunal and any decision or award issued by the ISDS Tribunal must be consistent with that determination.
- (d) If the authorities referred to in Subparagraphs (a) and (c) have not made a determination within 150 days of the date of receipt of the disputing Party's written request for a determination under Subparagraph (a), the disputing Party or the non-disputing Party may request the establishment of an arbitral tribunal under Chapter 20 (Consultations and Dispute Settlement) ("Chapter 20 Tribunal") to consider whether and to what extent Article 3 (Prudential Measures) or Article 7 (Financial Services Exceptions) is a valid defence to the claim. The Chapter 20 Tribunal shall be constituted in accordance with Article 11 (Establishment and Re-convening of Arbitral Tribunals) of Chapter 20 (Consultations and Dispute Settlement).¹⁴ Further to Article 13.15 and Article 13.16 (Arbitral Tribunal Procedures) of Chapter 20 (Consultations and Dispute Settlement), the Chapter 20 Tribunal shall transmit its final report to the disputing parties.

¹⁴ For greater certainty, the Chapter 20 Tribunal referred to may only determine whether and to what extent Article 3 (Prudential Measures) or Article 7 (Financial Services Exceptions) is a valid defence to the claim.

3. The final report of a Chapter 20 Tribunal referred to in Paragraph 2(d) shall be binding on the ISDS Tribunal, and any decision or award issued by the ISDS Tribunal must be consistent with the final report of the Chapter 20 Tribunal.

4. If no request for the establishment of a Chapter 20 Tribunal pursuant to Paragraph 2(d) has been made within 10 days of the expiration of the 150-day period referred to in Paragraph 2(d), the ISDS Tribunal may proceed with respect to the claim.

(a) The ISDS Tribunal shall draw no inference regarding the application of Article 3 (Prudential Measures) or Article 7 (Financial Services Exceptions) from the fact that the authorities have not made a determination as described in Paragraph 2(a), (c) and (d).

(b) The non-disputing Party may make oral and written submissions to the ISDS Tribunal regarding the issue of whether and to what extent Article 3 (Prudential Measures) or Article 7 (Financial Services Exceptions) is a valid defence to the claim. Unless it makes such a submission, the non-disputing Party shall be presumed, for the purposes of the arbitration, to take a position on Article 3 (Prudential Measures) or Article 7 (Financial Services Exceptions) that is not inconsistent with that of the disputing Party.

5. For the purposes of this Article, the definitions of the following terms set out in Article 19 (Scope and Definitions) of Chapter 11 (Investment) are incorporated, *mutatis mutandis*: “disputing investor”, “disputing parties”, “disputing Party” and “non-disputing Party”.

Article 13

New Financial Services

1. Each host Party shall endeavour to permit financial institutions of another Party established in the territory of the host Party to supply a new financial service in the territory of the host Party that the host Party would permit its own financial institutions, in like circumstances, to supply without adopting a law or modifying an existing law.¹⁵

2. Where an application is approved, the supply of the new financial service is subject to relevant licensing, institutional or juridical form, or other requirements of the host Party.

Article 14

Electronic Payment Systems

1. Recognising the rapid growth of electronic payments, the Parties shall to the extent practicable support the development of efficient, safe and secure cross-border electronic payments by:

- (a) fostering the adoption and use of internationally accepted standards for electronic payments;
- (b) promoting interoperability and the inter-connection of electronic payment infrastructures; and
- (c) encouraging innovation and competition in electronic payments services.

2. To this end and in accordance with their respective laws and regulations, each Party shall to the extent practicable endeavour:

- (a) to make publicly available, in a timely manner, regulations on electronic payments, including in

¹⁵ For greater certainty, a Party may issue a new regulation or other subordinate measure in permitting the supply of the new financial service.

relation to regulatory approval, licensing requirements, procedures and technical standards;

- (b) to finalise decisions on regulatory or licensing approvals in a timely manner;
- (c) not to arbitrarily or unjustifiably discriminate between financial institutions and other payment service providers in relation to access to services and infrastructure necessary for the operation of electronic payment systems;
- (d) to take into account, for relevant electronic payment systems, international standards for electronic payment messaging for electronic data exchange between financial institutions and service suppliers to enable greater interoperability between electronic payment systems;
- (e) to facilitate the use of open platforms and architecture such as tools and protocols provided for through Application Programming Interfaces (“APIs”) and encourage financial institutions and payment service providers to safely and securely make APIs for their products and services available to third parties, where possible, to facilitate greater interoperability, innovation and competition in electronic payments; and
- (f) to facilitate innovation and competition, and recognise the importance of enabling the introduction of new financial and electronic payment products and services in a timely manner, such as through adopting regulatory and industry sandboxes.

3. In view of Paragraph 1, the Parties recognise the importance of upholding safety, efficiency, trust and security

in electronic payment systems through regulations, and that to the extent practicable the adoption and enforcement of regulations and policies should be proportionate to the risks undertaken by the payment service providers.

Article 15 Consultations

1. A Party may request consultations with another Party regarding any matter arising under this Agreement that affects financial services. The other Party shall consider such a request.
2. Consultations under this Article shall include the relevant representatives of the contact points specified in Article 16 (Contact Points).

Article 16 Contact Points

1. The authorities for each Party responsible for financial services (“contact points”) are:
 - (a) for Australia, the Department of the Treasury and the Department of Foreign Affairs and Trade and, as necessary, officials from the relevant regulatory authorities, including the Australian Prudential Regulation Authority, the Reserve Bank of Australia and the Australian Securities and Investment Commission;
 - (b) for Brunei Darussalam, the Ministry of Finance and Economy and the Brunei Darussalam Central Bank;
 - (c) for Cambodia, the Ministry of Economy and Finance, Securities and Exchange Regulator of Cambodia, the Insurance Regulator of Cambodia, the National Bank of Cambodia and the Ministry of

Commerce;

- (d) for Indonesia, the Ministry of Trade, the Ministry of Finance, the Indonesia Financial Services Authority (OJK) and Bank Indonesia;
- (e) for Lao PDR, the Bank of the Lao PDR, the Ministry of Finance and the Lao Securities Commission Office;
- (f) for Malaysia, the Bank Negara Malaysia and the Securities Commission Malaysia;
- (g) for Myanmar, the Ministry of Planning and Finance, the Central Bank of Myanmar, the Securities and Exchange Commission of Myanmar and the Ministry of Commerce;
- (h) for New Zealand, the Ministry of Foreign Affairs and Trade, in co-ordination with financial services regulators;
- (i) for the Philippines, the Department of Finance, the Bangko Sentral ng Pilipinas, the Securities and Exchange Commission and the Insurance Commission;
- (j) for Singapore, the Monetary Authority of Singapore;
- (k) for Thailand, the Ministry of Finance, the Bank of Thailand, the Securities and Exchange Commission and the Office of Insurance Commission; and
- (l) for Viet Nam, the Ministry of Industry and Trade, the State Bank of Viet Nam and the Ministry of Finance.

2. A Party shall promptly notify the other Parties of any change of its contact points.

ANNEX 8B

TELECOMMUNICATIONS

Article 1 Scope

1. This Annex shall apply to measures by a Party affecting trade in public telecommunications services, including:

- (a) measures relating to access to and use of public telecommunications networks or services; and
- (b) measures relating to obligations regarding suppliers of public telecommunications networks or services.

2. This Annex shall not apply to measures affecting the cable or broadcast distribution of radio or television programming, except to ensure that cable or broadcast service suppliers have access to and use of public telecommunications networks and services.

3. Nothing in this Annex shall be construed to:

- (a) require a Party to authorise a service supplier of another Party to establish, construct, acquire, lease, operate or supply telecommunications networks or services, other than the former Party's commitments under Chapter 8 (Trade in Services); or
- (b) require a Party, or require a Party to oblige a service supplier under its jurisdiction, to establish, construct, acquire, lease, operate or supply telecommunications networks or services not offered to the public generally.

Article 2

Definitions

For the purposes of this Annex:

- (a) **cost-oriented** means based on cost, and may include a reasonable profit, and may involve different cost methodologies for different facilities or services;
- (b) **end user** means a subscriber to or a final consumer of public telecommunications networks or services, including a service supplier other than a supplier of public telecommunications networks or services;
- (c) **essential facilities** means facilities of a public telecommunications network or service that:
 - (i) are exclusively or predominantly provided by a single or limited number of suppliers; and
 - (ii) cannot feasibly be economically or technically substituted in order to provide a service;
- (d) **interconnection** means linking with suppliers providing public telecommunications networks or services in order to allow the users of one supplier to communicate with users of another supplier and to access services provided by another supplier;
- (e) **international mobile roaming service** means a commercial mobile service provided pursuant to a commercial agreement between suppliers of public telecommunications networks or services that enables end users to use their home mobile handset or other device for voice, data or messaging services while outside the territory in

which the end user's home public telecommunications network is located;

- (f) **leased circuits** means telecommunications facilities between two or more designated points that are set aside for the dedicated use of, or availability to, particular users;
- (g) **licence** means any authorisation that a Party may require of a person, in accordance with its laws and regulations, in order for such a person to offer a telecommunications network or service, including concessions, permits or registrations;
- (h) **major supplier** means a supplier of public telecommunications networks or services that has the ability to materially affect the terms of participation, having regard to price and supply, in the relevant market for public telecommunications networks or services as a result of:
 - (i) control over essential facilities; or
 - (ii) use of its position in the market;
- (i) **non-discriminatory** means treatment no less favourable than that accorded to any other user of like public telecommunications networks or services in like circumstances;
- (j) **number portability** means the ability of an end user of public telecommunications services to retain the same telephone numbers when switching between the same category of suppliers of public telecommunications services;
- (k) **physical co-location** means access to space in order to install, maintain or repair equipment at premises owned or controlled and used by a major

supplier to supply public telecommunications services;

- (l) **public telecommunications network** means public telecommunications infrastructure used to provide public telecommunications services between and among defined network termination points;
- (m) **public telecommunications service** means any telecommunications service required, explicitly or in effect, by a Party to be offered to the public generally. Such services may include telegraph, telephone, telex and data transmission typically involving the real-time transmission of customer-supplied information between two or more defined points without any end-to-end change in the form or content of the customer's information;
- (n) **telecommunications** means the transmission and reception of signals by any electromagnetic means;
- (o) **telecommunications regulatory body** means any body or bodies responsible under the laws and regulations of a Party for the regulation of telecommunications; and
- (p) **user** means an end user, or a supplier of public telecommunications networks or services.

Article 3

Approaches to Regulation

1. The Parties recognise the value of competitive markets to deliver a wide choice in the supply of telecommunications services and to enhance consumer welfare, and that regulation may not be needed if there is effective competition. Accordingly, the Parties recognise that regulatory needs and

approaches differ market by market, and that each Party may determine how to implement its obligations under this Annex.

2. In this respect, the Parties recognise that a Party may:
 - (a) engage in direct regulation either in anticipation of an issue that the Party expects may arise or to resolve an issue that has already arisen in the market;
 - (b) rely on the role of market forces, particularly with respect to market segments that are, or are likely to be, competitive or that have low barriers to entry, such as services provided by suppliers of telecommunications services that do not own network facilities; or
 - (c) use any other appropriate means that benefit the long-term interests of end users.
3. For greater certainty, a Party that refrains from engaging in regulation in accordance with this Article remains subject to the obligations under this Annex.

Article 4 **Access and Use¹**

1. Each Party shall ensure that any service supplier of another Party is accorded access to and use of public telecommunications networks and services, including leased circuits, offered in its territory or across its borders on a timely basis, and on terms and conditions that are reasonable, non-discriminatory and transparent, including through Paragraphs 2 to 6.

¹ For greater certainty, this Article does not prohibit any Party from requiring a service supplier to obtain a licence to supply a public telecommunications network or service in its territory.

2. Subject to Paragraphs 5 and 6, each Party shall ensure that service suppliers of another Party are permitted to:

- (a) purchase or lease and attach terminal or other equipment which interfaces with a public telecommunications network and which is necessary to supply their services;
- (b) connect leased or owned circuits with public telecommunications networks and services or with circuits leased or owned by another service supplier;² and
- (c) use operating protocols of their choice.

3. Each Party shall ensure that service suppliers of another Party may use public telecommunications networks and services for the movement of information in its territory or across its borders, including for intra-corporate communications of such service suppliers, and for access to information contained in data bases or otherwise stored in machine-readable form in the territory of any Party.

4. Notwithstanding Paragraph 3, a Party may take measures that are necessary to ensure the security and confidentiality of messages and to protect the personal information of end users of public telecommunications networks or services, provided that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on trade in services.

² For Viet Nam, networks authorised to establish for the purpose of carrying out, on a non-commercial basis, voice and data telecommunications between members of a closed user group can only directly interconnect with each other where approved in writing by the telecommunications regulatory body. Viet Nam shall ensure that, upon request, an applicant receives the reasons for the denial of an authorisation. Viet Nam shall review this requirement to obtain written approval within two years of the date of entry into force of the Second Protocol.

5. Each Party shall ensure that no condition is imposed on access to and use of public telecommunications networks and services, other than as necessary to:

- (a) safeguard the public service responsibilities of suppliers of public telecommunications networks and services, in particular their ability to make their networks or services available to the public generally; or
- (b) protect the technical integrity of public telecommunications networks or services.

6. Provided that they satisfy the criteria set out in Paragraph 5, conditions for access to and use of public telecommunications networks and services may include:

- (a) a requirement to use specified technical interfaces, including interface protocols, for connection with public telecommunications networks and services;
- (b) a requirement, where necessary, for the interoperability of public telecommunications networks and services and to encourage the achievement of the goals set out in Article 17 (Relation to International Organisations);
- (c) type approval of terminal or other equipment which interfaces with public telecommunications networks and technical requirements relating to the attachment of such equipment to public telecommunications networks;
- (d) a restriction on connection of leased or owned circuits with public telecommunications networks or services or with circuits leased or owned by other service suppliers; or
- (e) a requirement for notification and licensing.

Article 5

Number Portability³

Each Party shall ensure that a supplier of public telecommunications services in its territory provides number portability for mobile services, to the extent technically and economically feasible, on a timely basis, and on terms and conditions that are reasonable and non-discriminatory.

Article 6

Competitive Safeguards

1. Each Party shall adopt or maintain appropriate measures for the purpose of preventing suppliers who, alone or together, are a major supplier, from engaging in or continuing anti-competitive practices.

2. The anti-competitive practices referred to in Paragraph 1 shall include, in particular:

- (a) engaging in anti-competitive cross-subsidisation;
- (b) using information obtained from competitors with anti-competitive results; and
- (c) not making available to other suppliers of public telecommunications networks or services, on a timely basis, technical information about essential facilities and commercially relevant information which are necessary for them to provide services.

³ This Article shall not apply to Cambodia, Indonesia, Lao PDR and Myanmar.

Article 7

Treatment by Major Supplier

Each Party shall ensure that a major supplier in its territory accords to suppliers of public telecommunications networks or services of another Party treatment no less favourable than that such major supplier accords in like circumstances to its subsidiaries and affiliates, or non-affiliated service suppliers, regarding:

- (a) the availability, provisioning, rates or quality of like public telecommunications services; and
- (b) the availability of technical interfaces necessary for interconnection.

Article 8

Resale

1. No Party shall prohibit the resale of any public telecommunications service.
2. For greater certainty, Paragraph 1 does not limit the right of a Party to otherwise regulate resale, including the right to license the provision of resale.
3. Each Party may determine, in accordance with its laws and regulations, which public telecommunications services must be offered for resale by a major supplier based on the need to promote competition or to benefit the long-term interests of end users. Where a Party has determined that a service must be offered for resale by a major supplier, that Party shall ensure that any major supplier in its territory does not impose unreasonable or discriminatory conditions or limitations on the resale of that service.

Article 9

Interconnection⁴

Obligations relating to suppliers of public telecommunications networks or services

1. Each Party shall ensure that a supplier of public telecommunications networks or services in its territory provides interconnection with the suppliers of public telecommunications networks or services of another Party.

2. Each Party shall ensure that a supplier of public telecommunications networks or services in its territory does not use or provide commercially sensitive or confidential information of, or relating to, users acquired as a result of interconnection arrangements other than for the purpose of providing these services.

Obligations relating to major suppliers

3. Each Party shall ensure that a major supplier in its territory provides interconnection for the facilities and equipment of suppliers of public telecommunications networks and services of another Party at any technically feasible point in the major supplier's network. Such interconnection shall be provided:

- (a) under non-discriminatory terms, conditions (including technical standards and specifications) and rates;⁵
- (b) of a quality no less favourable than that provided by the major supplier for its own like services, for like services of non-affiliated service suppliers, or for its subsidiaries or other affiliates;

⁴ For greater certainty, the term "interconnection", as used in this Annex, does not include access to unbundled network elements.

⁵ For greater certainty, interconnection rates may be commercially negotiated between suppliers of public telecommunications networks or services.

- (c) on a timely basis, and on terms and conditions (including technical standards and specifications) and at cost-oriented rates that are transparent, reasonable, having regard to economic feasibility, and sufficiently unbundled so that the supplier of public telecommunications networks or services of another Party need not pay for network components or facilities that it does not require for the services to be provided; and
- (d) upon request, at points in addition to the network termination points offered to the majority of suppliers of public telecommunications networks and services, subject to charges that reflect the cost of construction of necessary additional facilities.

4. Each Party shall ensure that a major supplier in its territory provides suppliers of public telecommunications services of another Party with the opportunity to interconnect their facilities and equipment with those of the major supplier through at least one of the following options:

- (a) a reference interconnection offer approved by the Party's telecommunications regulatory body or any other interconnection offer containing the rates, terms and conditions that the major supplier offers generally to suppliers of public telecommunications services;
- (b) the terms and conditions of an interconnection agreement that is in effect; or
- (c) a new interconnection agreement through commercial negotiation.

5. Each Party shall ensure that the procedures applicable for interconnection to a major supplier are made publicly available.

6. Each Party shall ensure that a major supplier in its territory makes publicly available either its interconnection agreements or reference interconnection offer or any other interconnection offer.

Article 10

Provisioning and Pricing of Leased Circuit Services

Each Party shall ensure that a major supplier in its territory provides suppliers of public telecommunications networks or services of another Party with leased circuit services that are public telecommunications services, on a timely basis, and on terms and conditions and at rates that are reasonable, non-discriminatory and transparent.

Article 11

Co-location

1. Each Party shall ensure that a major supplier which has control over essential facilities in its territory allows suppliers of public telecommunications networks or services of another Party physical co-location of their equipment necessary for interconnection on a timely basis, and on terms and conditions (including technical feasibility and space availability where applicable) and at rates that are reasonable, non-discriminatory and transparent.

2. Where physical co-location is not practical for technical reasons or because of space limitations, each Party shall endeavour to ensure that a major supplier in its territory provides an alternative solution, on a timely basis, and on terms and conditions and at rates that are reasonable, non-discriminatory and transparent.

3. A Party may determine, in accordance with its laws and regulations, which premises owned or controlled by major suppliers in its territory are subject to Paragraphs 1 and 2, having regard to factors such as the state of competition in the market where co-location is required, and whether such

premises can feasibly be economically or technically substituted in order to provide a competing service.

Article 12

Independent Telecommunications Regulatory Body

1. Each Party shall ensure that its telecommunications regulatory body is separate from, and not accountable to, any supplier of public telecommunications services.
2. Each Party shall ensure that the regulatory decisions of, and the procedures used by, its telecommunications regulatory body are impartial with respect to all market participants.

Article 13

Universal Service

Each Party has the right to define the kind of universal service obligations it wishes to maintain. Such obligations shall not be regarded as anti-competitive *per se*, provided that they are administered in a transparent, non-discriminatory and competitively neutral manner, and are not more burdensome than necessary for the kind of universal service defined by the Party.

Article 14

Licensing

1. Where a licence is required for the supply of public telecommunications networks or services, the Party shall ensure the public availability of:
 - (a) all the licensing criteria and procedures that it applies;⁶

⁶ For greater certainty, this Subparagraph includes any fee for applying for or obtaining a licence.

- (b) the period of time that it normally requires to reach a decision concerning an application for a licence; and
 - (c) the general terms and conditions of a licence.
- 2. The Party shall notify an applicant of the outcome of its application without undue delay after a decision has been taken.
- 3. The Party shall ensure that, upon request, an applicant or a licensee is provided with the reasons for the:
 - (a) denial of a licence;
 - (b) imposition of supplier-specific conditions on a licence;
 - (c) refusal to renew a licence; or
 - (d) revocation of a licence.

Article 15

Allocation and Use of Scarce Resources

1. Each Party shall administer its procedures for the allocation and use of scarce resources related to telecommunications, including frequencies and numbers, in an objective, timely, transparent and non-discriminatory manner.

Spectrum

2. Each Party shall make publicly available the current state of allocated frequency bands, but shall not be required to provide detailed identification of frequencies allocated for specific government uses.

3. For greater certainty, a Party's measures allocating and assigning spectrum and managing frequency are not measures that are *per se* inconsistent with Article 5 (Market Access) of Chapter 8 (Trade in Services). Accordingly, each Party retains the right to establish and apply spectrum and frequency management policies that may have the effect of limiting the number of suppliers of public telecommunications networks or services, provided that the Party does so in a manner consistent with other provisions of Chapter 8 (Trade in Services). Such right includes the ability to allocate frequency bands, taking into account current and future needs and spectrum availability.

4. When making a spectrum allocation for commercial telecommunications services, each Party shall endeavour to rely on an open and transparent process that considers the public interest, including the promotion of competition. Each Party shall endeavour to rely generally on market-based approaches in assigning spectrum for terrestrial commercial telecommunications services, if appropriate. In this regard, each Party may use mechanisms such as auctions, administrative incentive pricing or unlicensed use, if appropriate, to assign spectrum for commercial use.

Numbers

5. Each Party shall ensure that a supplier of public telecommunications networks or services of another Party established in the territory of the former Party is afforded access to telephone numbers in a non-discriminatory manner.

Article 16 Transparency

1. Each Party shall endeavour to ensure that when its telecommunications regulatory body seeks input on a proposal for a law or regulation, that body provides relevant suppliers of public telecommunications networks or services

of another Party operating in its territory an opportunity to comment.

2. Each Party shall ensure that relevant information on conditions affecting access to and use of public telecommunications networks or services is publicly available, including:

- (a) tariffs and other terms and conditions of service;
- (b) specifications of technical interfaces with such networks and services;
- (c) information on bodies responsible for the preparation and adoption of standards affecting such access and use;
- (d) conditions for attaching terminal or other equipment; and
- (e) requirements for notification or licensing, if any.

Article 17

Relation to International Organisations

The Parties recognise the importance of international standards for global compatibility and inter-operability of telecommunications networks and services and undertake to promote such standards through the work of relevant international bodies, including the International Telecommunication Union and the International Organization for Standardization.

Article 18

International Submarine Cable Systems

1. Where a Party has authorised a supplier of public telecommunications networks or services in its territory to operate an international submarine cable system as a public

telecommunications network or service, that Party shall ensure that such supplier accords the suppliers of public telecommunications networks or services of another Party reasonable and non-discriminatory treatment for access to the international submarine cable system.^{7, 8, 9}

2. The Parties shall endeavour to share information and co-operate on initiatives and partnerships relating to the protection, resilience, enhancement and effectiveness of international submarine cable systems, in accordance with each Party's laws and regulations.

Article 19

Unbundling of Network Elements

1. Each Party shall endeavour to ensure that a major supplier in its territory offers access to network elements on an unbundled basis on terms and conditions that are reasonable, non-discriminatory and transparent for the supply

⁷ For greater certainty, a Party may determine the point at which access to the international submarine cable system is to be provided.

⁸ For greater certainty, this Article does not prohibit a Party from requiring a supplier of public telecommunications networks or services to comply with relevant measures including licensing requirements, provided that such measures are not used as a means of avoiding the Party's obligations under this Article.

⁹ For Viet Nam:

- (a) this Article shall only apply to the international submarine cable landing stations in its territory;
- (b) this Article shall only apply to a major supplier that owns, controls or operates the international submarine cable system including landing stations in its territory;
- (c) co-location for international submarine cable landing stations owned, controlled or operated by the major supplier in its territory shall exclude physical co-location; and
- (d) this Article does not prohibit Viet Nam from requiring a supplier of public telecommunications networks or services to comply with relevant measures, including licensing requirements, provided that such measures are not used as a means of preventing access to the international submarine cable system.

of public telecommunications services. A Party may determine the network elements required to be made available in its territory, and the suppliers that may obtain those elements, in accordance with its laws and regulations.¹⁰

2. When determining the unbundled network elements required to be made available in its territory, a Party may take into account factors such as the competitive effect of lack of access and whether the facilities or network elements can be substituted in an economically or technically feasible manner in order to provide a competing service.

Article 20

Access to Poles, Ducts, and Conduits

1. Each Party shall endeavour to ensure that a major supplier in its territory provides access to poles, ducts, conduits or any other structures as determined by the Party, owned or controlled by the major supplier, to suppliers of public telecommunications services of another Party in the Party's territory, on a timely basis, and on terms and conditions and at rates that are reasonable, non-discriminatory and transparent, subject to technical feasibility.

2. A Party may determine, in accordance with its laws and regulations, the poles, ducts, conduits or any other structures to which it requires major suppliers in its territory to provide access in accordance with Paragraph 1. When the Party makes this determination, it shall take into account factors such as the competitive effect of lack of such access, whether such structures can be substituted in an economically or technically feasible manner in order to provide a competing service, or other specified public interest factors.

¹⁰ For greater certainty, consistent with Article 3 (Approaches to Regulation), a Party may determine the manner in which it implements its obligations under this Article.

Article 21
Flexibility in the Choice of Technology

1. No Party shall prevent suppliers of public telecommunications networks or services from having the flexibility to choose the technologies that they use to supply their services.

2. Notwithstanding Paragraph 1, a Party may apply a measure that limits the technologies that a supplier of public telecommunications networks or services may use to supply its services, provided that the measure is designed to achieve a legitimate public policy objective and is not prepared, adopted or applied in a manner that creates unnecessary obstacles to trade.

Article 22
International Mobile Roaming

1. The Parties shall endeavour to co-operate on promoting transparent and reasonable rates for international mobile roaming services that can help promote the growth of trade among the Parties and enhance consumer welfare.

2. A Party may take steps to enhance transparency and competition with respect to international mobile roaming services, such as:

- (a) ensuring that information regarding retail rates is easily accessible to consumers; and
- (b) minimising impediments to roaming, whereby consumers when visiting the territory of a Party from the territory of another Party can access telecommunications services using the device of their choice.

3. The Parties recognise that a Party, where it has the authority to do so, may choose to promote competition with

respect to international mobile roaming rates including through commercial arrangements, or to adopt or maintain measures affecting rates for wholesale or retail international roaming services with a view to ensuring that the rates are reasonable. If a Party considers it appropriate, it may co-operate on and implement mechanisms with other Parties to facilitate the implementation of those measures, including by entering into arrangements with those Parties.

4. If a Party (the “first Party”) chooses to regulate rates or conditions for wholesale or retail international mobile roaming services, it shall ensure that a supplier of public telecommunications services of another Party (the “second Party”) has access to the regulated rates or conditions for wholesale or retail international mobile roaming services for its customers roaming in the territory of the first Party if the second Party has entered into an arrangement with the first Party to reciprocally regulate rates or conditions for wholesale or retail international mobile roaming services for suppliers of the two Parties.¹¹ The first Party may require suppliers of the second Party to fully utilise commercial negotiations to reach agreement on the terms for accessing such rates or conditions.

¹¹ For greater certainty:

- (a) no Party shall, solely on the basis of any obligations owed to it by the first Party under a most-favoured-nation provision, or under a telecommunications-specific non-discrimination provision, in any international trade agreement, seek or obtain for its suppliers the access to regulated rates or conditions for wholesale or retail international mobile roaming services that is provided under this Article; and
- (b) access to the rates or conditions regulated by the first Party shall be available to a supplier of the second Party only if the regulated rates or conditions are reasonably comparable to those reciprocally regulated under the arrangement. The telecommunications regulatory body of the first Party shall, in the case of a disagreement, determine whether the rates or conditions are reasonably comparable. For the purposes of this footnote, “rates or conditions that are reasonably comparable” means rates or conditions agreed to be such by the relevant suppliers or, in the case of a disagreement, determined to be such by the telecommunications regulatory body of the first Party.

5. A Party that ensures access to regulated rates or conditions for wholesale or retail international mobile roaming services in accordance with Paragraph 4 shall be deemed to be in compliance with Article 9 (Most-Favoured-Nation Treatment) of Chapter 8 (Trade in Services), Article 4 (Access and Use), and Article 7 (Treatment by Major Suppliers), with respect to international mobile roaming services.

6. Nothing in this Article shall require a Party to regulate rates or conditions for international mobile roaming services.

Article 23

Resolution of Telecommunications Disputes

1. Each Party shall ensure that a supplier of public telecommunications networks or services of another Party may have timely recourse to its telecommunications regulatory body or dispute resolution body to resolve disputes arising under this Annex in accordance with its laws and regulations.

2. Each Party shall ensure that any supplier of public telecommunications networks or services aggrieved by a final determination or decision of its relevant telecommunications regulatory body may obtain a review of such determination or decision in accordance with its laws and regulations.

3. No Party shall permit the making of an application for review to constitute grounds for non-compliance with the determination or decision of its telecommunications regulatory body, unless its relevant body determines otherwise.

4. Each Party shall ensure that relevant information or relevant laws and regulations relating to the

telecommunications dispute resolution process, as set out in Paragraphs 1 and 2, is made publicly available.¹²

¹² For Viet Nam, the relevant information or relevant laws and regulations relating to the telecommunications dispute resolution process are set out in the Law on Telecommunications and related regulations. Viet Nam shall endeavour to ensure that information or laws and regulations relating to the resolution of other telecommunications disputes is made publicly available, where possible.

ANNEX 8C

PROFESSIONAL SERVICES

Objectives

1. The objectives of this Annex are to:
 - (a) encourage the development of systems for the recognition of professional qualifications, licensing or registration of professionals;
 - (b) encourage collaboration between accreditation, regulatory and professional bodies of two or more Parties to share knowledge and expertise in advancing the development of best practice in the accreditation and regulation of professions; and
 - (c) encourage professions to engage in advancing the liberalisation of international trade in professional services.

Principles for the Regulation of Professional Services

2. The Parties recognise that professional services play an essential role in facilitating trade and investment across both goods and services sectors and in promoting economic growth and business confidence.
3. Subject to each Party's services-related commitments in Annex 2 (Schedules of Specific Commitments for Services) or Annex 3 (Schedules of Reservations and Non-Conforming Measures for Investment and Services) and where there is mutual interest to do so, each Party shall encourage its relevant bodies to consider exploring the possibility of providing a framework that may include one or more of the following elements, subject to its laws and regulations:

- (a) permits professionals of another Party visiting the host Party on a temporary basis for business purposes to provide professional services on the basis of their right to provide those services in their home territory;
- (b) provides for, where relevant, the application of local ethical, conduct and disciplinary standards to professionals of another Party in a manner that is no more burdensome for professionals of another Party than the requirements imposed on professionals of the host Party in that professional services sub-sector;
- (c) has sufficient flexibility, where professional indemnity insurance available to local professionals cannot be accessed by professionals of other Parties in the host Party, to provide a right for professionals of other Parties to either use their home-country professional indemnity insurance or disclose to clients their status as a professional of another Party and the extent of their professional indemnity insurance or that they lack such insurance;
- (d) allows for all modes of providing professional services to be accommodated, including:
 - (i) on a temporary fly-in, fly-out basis;
 - (ii) on a cross-border basis through the use of telecommunications technology;
 - (iii) by establishing a commercial presence; and
 - (iv) through a combination of fly-in, fly-out and one or both of the other modes listed in Sub-subparagraphs (ii) and (iii);

- (e) permits professionals of another Party or Parties and of the host Party to work together in the delivery of professional services; and
- (f) permits professional services firms of another Party or other Parties, subject to the host Party's laws and regulations on the use of firm names, to use a firm name of their choice.

4. Each Party may consider, if feasible, implementing without the need for further written examination, procedures for the temporary, limited or project-specific licensing of professional service suppliers of another Party or other Parties. Such a regime should not operate to prevent a professional of another Party from gaining a local licence once that professional satisfies the applicable local licensing requirements.

Recognition of Professional Qualifications, Licensing and Registration

5. If access to or pursuit of a profession that is regulated by a relevant body of a host Party is contingent on possession of specific professional qualifications or experience, that host Party shall encourage its relevant bodies to administer relevant systems in a manner that is as transparent and streamlined as possible, and that is not disproportionately complex or burdensome on professional service suppliers of other Parties seeking access to or pursuit of that profession in its jurisdiction.

6. Each Party shall encourage its relevant bodies to negotiate with the relevant bodies of another Party or other Parties on any form of arrangements for the mutual recognition of professional qualifications, licensing or registration in professional services sectors of mutual interest.

7. Each Party shall consult with its relevant bodies to identify professional services where two or more Parties are

mutually interested in establishing dialogue on issues that relate to the recognition of professional qualifications, licensing or registration.

8. Each Party shall encourage its relevant bodies to take into account existing international agreements that relate to professional services in the development of mutual recognition or similar arrangements on the recognition of professional qualifications, licensing or registration.

9. Nothing in this Annex shall prevent a Party from requiring that natural persons seeking to supply a professional service possess the necessary qualifications or professional experience specified in the jurisdiction of the Party where the service is supplied.

Professional Services Working Group

10. The Parties hereby establish a Professional Services Working Group (the “Working Group”) composed of representatives of each Party to advance the objectives of this Annex.

11. The Working Group shall, as appropriate, support the Parties’ relevant professional and regulatory bodies in pursuing the objectives of this Annex. This support may include providing points of contact, facilitating meetings and providing information regarding regulation of professional services in each Party’s territory.

12. The Working Group may consider, particularly with a view to facilitating the adoption of mutual recognition agreements by relevant bodies with limited resources, the development of guidelines for mutual recognition agreements.

13. The Working Group shall endeavour to meet within 12 months of the date of entry into force of the Second Protocol, and thereafter as agreed by the Working Group. For a meeting to be held, at least two Parties must participate. It is not

necessary for representatives of all Parties to participate in order to hold a meeting.

14. The Working Group shall report to the FTA Joint Committee on its progress and on the future direction of its work.

15. Decisions of the Working Group shall have effect only in relation to those Parties that participated in the meeting at which the decision was taken, except if:

- (a) otherwise agreed by all Parties; or
- (b) a Party that did not participate in the meeting requests to be covered by the decision and all Parties originally covered by the decision agree.

ANNEX 8D

EDUCATION SERVICES CO-OPERATION

1. The Parties recognise that education services play an important role in facilitating trade and investment, enhancing growth and prosperity, and deepening mutual understanding and institutional and people-to-people links among the Parties.

2. The Parties shall encourage co-operation on education services in areas of mutual interest, as appropriate and in accordance with each Party's laws and regulations, including in the following areas:

- (a) the development of qualification systems and quality assurance processes;
- (b) the recognition of qualifications;
- (c) digital education, blended learning and other diverse forms of education delivery;
- (d) greater and more accessible student mobility by establishing mechanisms and procedures supporting the recognition and transfer of academic credits; or
- (e) any other area of co-operation in education that may be mutually determined by the Parties.

3. Subject to mutual agreement and in accordance with each Party's laws and regulations, the Parties shall encourage, as appropriate, co-operation between their respective government agencies, educational institutions, organisations and other entities, and the conclusion of arrangements between such bodies to co-operate in the areas referred to in Paragraph 2. This co-operation may be achieved through:

- (a) the development of collaborative training, research and development initiatives, technology transfer and joint ventures between appropriate entities;
- (b) the creation of adult education and lifelong learning opportunities to meet the emerging learning needs of adult learners that can be jointly delivered by educational institutions;
- (c) the implementation of capacity-building programmes, networking and linkages initiatives, and policy-development activities that will facilitate the establishment of transnational higher education (“TNHE”) and TNHE quality assurance to deliver quality programmes by institutions;
- (d) the exchange of teaching staff, administrators, researchers and students by educational institutions;
- (e) academic credit transfer and the recognition of academic and vocational education and training qualifications between educational and training institutions;
- (f) strengthening networks and co-operation for internships in companies or workplaces in a Party that are accessible to the students of other Parties;
- (g) building an ecosystem for the use of open online courses, online and distance learning resources and micro-credentials;
- (h) the development of information sharing mechanisms between national information centres and government entities, including through multilateral and regional fora, as appropriate, to facilitate qualifications recognition; or

- (i) the promotion of exchanges of information on:
 - (i) scholarships, awards, fellowships and other study opportunities in each Party;
 - (ii) education systems and standards, including quality assurance arrangements;
 - (iii) the recognition of qualifications by multilateral and regional fora; or
 - (iv) any other form of exchanges of information that may be mutually determined by the relevant Parties.

4. Co-operation carried out pursuant to this Annex shall be subject to the availability of funds and resources of the relevant Parties and shall be funded as mutually determined by them.

9. Replace Chapter 9 (Movement of Natural Persons) with:

CHAPTER 9

MOVEMENT OF NATURAL PERSONS

Article 1 **Objectives**

The objectives of this Chapter are to:

- (a) provide for rights and obligations in relation to the movement of natural persons between the Parties for business purposes;
- (b) facilitate the movement of natural persons engaged in the conduct of trade and investment between the Parties;
- (c) establish streamlined and transparent procedures for applications for immigration formalities for the temporary entry of natural persons to whom this Chapter applies; and
- (d) protect the integrity of the Parties' borders and protect the domestic labour force and permanent employment in the territories of the Parties.

Article 2 **Scope**

1. This Chapter shall apply, as set out in each Party's schedule of specific commitments in Annex 4 (Schedules of Specific Commitments on the Movement of Natural Persons), to measures affecting the temporary entry of natural persons of a Party into the territory of another Party. Such persons may include:

- (a) business visitors;
- (b) installers and servicers;

- (c) executives of a business headquartered in a Party establishing a branch or subsidiary, or other commercial presence of that business in another Party;
- (d) intra-corporate transferees; or
- (e) contractual service suppliers.

2. This Chapter shall not apply to measures affecting natural persons seeking access to the employment market of another Party, nor shall it apply to measures regarding citizenship, residence or employment on a permanent basis.

3. Nothing in this Agreement shall prevent a Party from applying measures to regulate the entry of natural persons of another Party into, or their temporary stay in, its territory, including those measures necessary to protect the integrity of, and to ensure the orderly movement of natural persons across, its borders, provided that those measures are not applied in a manner as to nullify or impair the benefits accruing to any Party under this Chapter.

4. The sole fact that a Party requires natural persons of another Party to obtain an immigration formality shall not be regarded as nullifying or impairing the benefits accruing to any Party under this Chapter.

Article 3

Definitions

For the purposes of this Chapter:

- (a) **granting Party** means a Party who receives an application for temporary entry from a natural person of another Party who is covered by Article 2.1 (Scope);

- (b) **immigration formality** means a visa, permit, pass or other document or electronic authority granting a natural person of one Party the right to enter, reside or work or establish commercial presence in the territory of the granting Party;
- (c) **natural person of a Party** means a natural person of a Party as defined in Article 1(j) (Definitions) of Chapter 8 (Trade in Services); and
- (d) **temporary entry** means entry by a natural person covered by this Chapter, without the intent to establish permanent residence.

Article 4

Grant of Temporary Entry

1. Each Party shall, in accordance with that Party's schedule of specific commitments in Annex 4 (Schedules of Specific Commitments on the Movement of Natural Persons), grant temporary entry or extension of temporary stay in accordance with this Chapter to natural persons of another Party, provided that those natural persons:

- (a) follow prescribed application procedures for the immigration formality sought; and
- (b) meet all relevant eligibility requirements for temporary entry into, or extension of temporary stay in, the granting Party.

2. Any fees imposed in respect of the processing of an immigration formality shall be reasonable and in accordance with each Party's laws and regulations.

3. A Party may deny temporary entry or extension of temporary stay to natural persons of another Party who do not comply with Paragraph 1(a) or (b).

4. The sole fact that a Party grants temporary entry to a natural person of another Party pursuant to this Chapter shall not be construed to exempt that natural person from meeting any applicable licensing or other requirements, including any mandatory codes of conduct, to practise a profession or otherwise engage in business activities.

Article 5

Schedules of Specific Commitments on the Movement of Natural Persons

Each Party shall set out in its Schedule in Annex 4 (Schedules of Specific Commitments on the Movement of Natural Persons) its commitments for the temporary entry and temporary stay in its territory of natural persons of another Party covered by Article 2.1 (Scope). These Schedules shall specify the conditions and limitations governing those commitments, including the length of stay, for each category of natural persons included therein.

Article 6

Processing of Applications

1. Where an application for an immigration formality is required by a Party, that Party shall promptly process complete applications for immigration formalities or extensions thereof received from natural persons of another Party covered by Article 2.1 (Scope).

2. Each Party shall, upon request and within a reasonable period after receiving a complete application for an immigration formality from a natural person of another Party covered by Article 2.1 (Scope), notify the applicant of:

- (a) the receipt of the application;
- (b) the status of the application; and

- (c) the decision concerning the application including, if approved, the period of stay and other conditions.

3. To the extent permissible under its laws and regulations, each Party shall endeavour to accept applications for immigration formalities in electronic format under the equivalent conditions of authenticity as paper submissions.

4. Where appropriate, each Party shall accept copies of documents authenticated in accordance with its laws and regulations in place of original documents, to the extent its laws and regulations permit.

Article 7

Transparency

1. Each Party shall:

- (a) publish or otherwise make publicly available explanatory material on all relevant immigration formalities which pertain to or affect the operation of this Chapter;
- (b) no later than six months after the date of entry into force of this Agreement publish, such as on its immigration website, or otherwise make publicly available in its territory and to persons in the territory of the other Parties, the requirements for temporary entry under this Chapter, including explanatory material and relevant forms and documents that will enable natural persons of other Parties to become acquainted with those requirements;
- (c) upon modifying or amending any immigration measure that affects the temporary entry of natural persons of another Party, ensure that the information published or otherwise made publicly available pursuant to Subparagraph (b) is updated

as soon as possible within 90 days of the modification or amendment; and

- (d) establish or maintain mechanisms to respond to enquiries from interested persons regarding its laws and regulations affecting the temporary entry and temporary stay of natural persons.

2. Each Party shall endeavour to publish, to the extent practicable, the information referred to in Paragraph 1 in the English language.

Article 8

Application of Chapter 20 (Consultations and Dispute Settlement)

1. The Parties shall endeavour to settle any differences arising out of the implementation of this Chapter through consultations.

2. No Party shall have recourse to Chapter 20 (Consultations and Dispute Settlement) regarding a refusal to grant temporary entry under this Chapter unless:

- (a) the matter involves a pattern of practice on the part of the granting Party; and
- (b) the natural persons affected have exhausted all available domestic remedies regarding the particular matter.

Article 9

Relation to Other Chapters

1. Nothing in this Agreement shall be construed to impose any obligation on a Party regarding its immigration measures, except for this Chapter, Chapter 1 (Establishment of a Free Trade Area, Objectives and General Definitions), Chapter 19

(Institutional Provisions), Chapter 20 (Consultations and Dispute Settlement) and Chapter 21 (Final Provisions).

2. Nothing in this Chapter shall be construed to impose obligations or commitments with respect to other Chapters of this Agreement.

10. Replace Chapter 10 (Electronic Commerce) with:

CHAPTER 10
ELECTRONIC COMMERCE
SECTION A

General Provisions

Article 1
Definitions

For the purposes of this Chapter:

- (a) **computing facilities** means computer servers and storage devices for processing or storing information for commercial use;
- (b) **covered person** means:
 - (i) a “covered investment” as defined in Article 1(a) (Definitions) of Chapter 11 (Investment);
 - (ii) an “investor of a Party” as defined in Article 1(d) (Definitions) of Chapter 11 (Investment) but does not include an investor in a financial institution or an investor in a financial service supplier;¹ or
 - (iii) a service supplier of a Party as defined in Article 1 (Definitions) of Chapter 8 (Trade in Services),

but does not include a “financial institution”, a “public entity”, or a “financial service supplier”, as

¹ For greater certainty, an investor in a financial institution or an investor in a financial service supplier may still be a “covered person” in relation to other investments that are not in a financial institution or in a financial service supplier.

defined in Article 1 (Definitions) of Annex 8A (Financial Services);

- (c) **electronic authentication** means the process of verifying or testing an electronic statement or claim, in order to establish a level of confidence in the statement's or claim's reliability;
- (d) **electronic invoicing** means the automated creation, exchange and processing of requests for payments between suppliers and buyers using a structured digital format;
- (e) **unsolicited commercial electronic message** means an electronic message which is sent for commercial or marketing purposes to an electronic address, without the consent of the recipient or despite the explicit rejection of the recipient;² and
- (f) **trade administration documents** means forms issued or controlled by a Party which must be completed by or for an importer or exporter in relation to the import or export of goods.

Article 2

Principles and Objectives

1. The Parties recognise the economic growth and opportunities provided by electronic commerce, the importance of frameworks that promote consumer confidence in electronic commerce and the importance of facilitating the development and use of electronic commerce.

² A Party may apply the definition to unsolicited commercial electronic messages delivered through one or more modes of delivery, including Short Message Service (SMS) or e-mail. Notwithstanding this footnote, Parties should endeavour to adopt or maintain measures consistent with Article 11 (Unsolicited Commercial Electronic Messages) that apply to other modes of delivery of unsolicited commercial electronic messages.

2. In supporting the development and promotion of electronic commerce, each Party recognises the importance of providing an enabling legal and regulatory environment, providing a conducive and competitive business environment and protecting the public interest.

3. The legal and regulatory frameworks in each Party that support electronic commerce shall take into account model laws, conventions, principles or guidelines of relevant international organisations or bodies.

4. The Parties recognise the importance of the principle of technological neutrality and the benefits of alignment in policy and regulatory approaches among the Parties as far as possible, to facilitate cross-border electronic commerce.

5. The objectives of this Chapter are to:

- (a) promote electronic commerce among the Parties and the wider use of electronic commerce globally;
- (b) contribute to creating an environment of trust and confidence in the use of electronic commerce; and
- (c) enhance co-operation among the Parties regarding the development of electronic commerce.

Article 3

Scope³

1. This Chapter shall apply to measures adopted or maintained by a Party that affect electronic commerce.

2. This Chapter shall not apply to government procurement.

³ For greater certainty, the Parties affirm that the obligations under this Chapter are without prejudice to any Party's position in the WTO.

3. This Chapter shall not apply to information held or processed by or on behalf of a Party, or measures related to such information, including measures related to its collection, except for Article 15 (Open Government Data).

4. Article 17 (Location of Computing Facilities) and Article 18 (Cross-Border Transfer of Information by Electronic Means) shall not apply to aspects of a Party's measures that do not conform with an obligation in Chapter 8 (Trade in Services) or Chapter 11 (Investment) to the extent that such measures are adopted or maintained in accordance with:

- (a) Article 12 (Schedules of Non-Conforming Measures) of Chapter 8 (Trade in Services) or Article 13 (Reservations and Non-Conforming Measures) of Chapter 11 (Investment);
- (b) any terms, limitations, qualifications and conditions specified in a Party's commitments, or are with respect to a sector that is not subject to a Party's commitments, made in accordance with Article 9 (Most-Favoured-Nation Treatment) or Article 11 (Schedules of Specific Commitments) of Chapter 8 (Trade in Services); or
- (c) any exception that is applicable to the obligations in Chapter 8 (Trade in Services) or Chapter 11 (Investment).

5. For greater certainty, measures affecting the supply of a service delivered electronically are subject to the obligations contained in the relevant provisions of:

- (a) Chapter 8 (Trade in Services); and
- (b) Chapter 11 (Investment),

including Annex 2 (Schedules of Specific Commitments for Services), Annex 3 (Schedules of Reservations and Non-

Conforming Measures for Investment and Services), as well as any exceptions that are applicable to those obligations.

Article 4

Co-operation

1. Each Party shall, where appropriate, co-operate to:
 - (a) work together to assist MSMEs to overcome obstacles in the use of electronic commerce;
 - (b) identify areas for targeted co-operation between the Parties which will help Parties implement or enhance their electronic commerce legal frameworks, such as research and training activities, capacity building and the provision of technical assistance;
 - (c) share information, experiences and best practices in addressing challenges related to the development and use of electronic commerce;
 - (d) encourage co-operative activities to promote electronic commerce including those that would improve the effectiveness and efficiency of electronic commerce;
 - (e) encourage business sectors to develop methods or practices that enhance accountability and consumer confidence to foster the use of electronic commerce; and
 - (f) actively participate in regional and multilateral fora to promote the development of electronic commerce.
2. The Parties shall endeavour to undertake forms of co-operation that build on and do not duplicate existing co-operation initiatives pursued in international fora.

SECTION B

Trade Facilitation

Article 5 Paperless Trading

1. Each Party shall:
 - (a) work towards implementing initiatives which provide for the use of paperless trading, taking into account the methods agreed by international organisations including the World Customs Organization;⁴
 - (b) endeavour to accept trade administration documents submitted electronically as the legal equivalent of the paper version of such trade administration documents; and
 - (c) endeavour to make trade administration documents available to the public in electronic form.
2. The Parties shall co-operate in international fora to enhance acceptance of electronic versions of trade administration documents.

Article 6 Electronic Authentication and Electronic Signature

1. Except in circumstances otherwise provided for under its laws and regulations, a Party shall not deny the legal validity of a signature solely on the basis that the signature is in electronic form.⁵

⁴ Cambodia, Lao PDR and Myanmar shall not be obliged to apply Subparagraph (a) before 1 January 2027.

⁵ Cambodia, Lao PDR and Myanmar shall not be obliged to apply Paragraph 1 before 1 January 2027.

2. Taking into account international norms for electronic authentication, each Party shall:

- (a) permit participants in electronic transactions to determine appropriate electronic authentication technologies and implementation models for their electronic transactions;
- (b) not limit the recognition of electronic authentication technologies and implementation models for electronic transactions; and
- (c) permit participants in electronic transactions to have the opportunity to prove that their electronic transactions comply with its laws and regulations with respect to electronic authentication.

3. Notwithstanding Paragraph 2, each Party may require that, for a particular category of electronic transactions, the method of electronic authentication meets certain performance standards or is certified by an authority accredited in accordance with its laws and regulations.

4. The Parties shall encourage the use of interoperable electronic authentication.

Article 7

Electronic Invoicing

1. The Parties recognise the importance of electronic invoicing which increases the efficiency, accuracy and reliability of transactions.

2. The Parties recognise the benefits of interoperable electronic invoicing systems. When developing measures related to electronic invoicing, a Party shall endeavour to take into account international standards, where applicable, and in accordance with its readiness in terms of capacity, regulations and infrastructure.

3. The Parties agree to co-operate and collaborate on initiatives which promote, encourage, support or facilitate the adoption of electronic invoicing.

SECTION C

Creating a Conducive Environment for Electronic Commerce

Article 8

Digital Trade Standards and Conformity Assessment

1. The Parties recognise the important role of relevant international standards in reducing barriers to trade and fostering a well-functioning digital economy, including their potential to decrease trade compliance costs and increase interoperability, reliability and efficiency.

2. Each Party shall, where appropriate, encourage the adoption of international standards that support digital trade.

3. The Parties shall endeavour to explore collaborative initiatives, share best practices and exchange information on standards, technical regulations and conformity assessment procedures in areas of mutual interest with a view to facilitating electronic commerce and digital trade.

Article 9

Online Consumer Protection

1. The Parties recognise the importance of adopting and maintaining transparent and effective consumer protection measures for electronic commerce as well as other measures conducive to the development of consumer confidence.

2. Each Party shall adopt or maintain laws or regulations to provide protection for consumers using electronic

commerce against fraudulent and misleading practices that cause harm or potential harm to such consumers.⁶

3. The Parties recognise the importance of co-operation between their respective competent authorities in charge of consumer protection on activities related to electronic commerce in order to enhance consumer protection.

4. Each Party shall publish information on the consumer protection it provides to users of electronic commerce, including how:

- (a) consumers can pursue remedies; and
- (b) business can comply with any legal requirements.

5. Each Party shall endeavour to promote awareness of, and access to, consumer redress mechanisms, including mechanisms for cross-border transactions.

6. The Parties recognise the benefits of alternative dispute resolution to facilitate the resolution of claims over electronic commerce transactions. To this end, the Parties shall endeavour to, where appropriate, share best practices and collaborate on alternative dispute resolution.

Article 10

Online Personal Information Protection

1. Each Party shall adopt or maintain a legal framework which ensures the protection of personal information of the users of electronic commerce.^{7, 8}

⁶ Cambodia, Lao PDR and Myanmar shall not be obliged to apply Paragraph 2 before 1 January 2027.

⁷ Cambodia, Lao PDR and Myanmar shall not be obliged to apply Paragraph 1 before 1 January 2027.

⁸ For greater certainty, a Party may comply with the obligation under Paragraph 1 by adopting or maintaining measures such as comprehensive privacy or personal

2. In the development of its legal framework for the protection of personal information, each Party shall take into account international standards, principles, guidelines and criteria of relevant international organisations or bodies.

3. Each Party shall publish information on the personal information protection it provides to users of electronic commerce, including how:

- (a) individuals can pursue remedies; and
- (b) business can comply with any legal requirements.

4. Recognising that the Parties may take different legal approaches to protecting personal information, each Party shall encourage the development and adoption of mechanisms to promote compatibility and where appropriate, interoperability, between different legal frameworks for protecting personal information. The Parties also recognise that, in accordance with their respective laws and regulations, there are other existing mechanisms, including contractual provisions, for the transfer of personal information across their territories to ensure the protection of personal information.

5. The Parties shall encourage juridical persons to publish, including on the internet, their policies and procedures related to the protection of personal information.

6. The Parties shall co-operate, to the extent possible, for the protection of personal information transferred from a Party.

information protection laws and regulations, sector-specific laws and regulations covering the protection of personal information, or laws and regulations that provide for the enforcement of contractual obligations assumed by juridical persons relating to the protection of personal information.

Article 11

Unsolicited Commercial Electronic Messages

1. The Parties recognise the importance of promoting confidence and trust in electronic commerce, including through transparent and effective measures that limit unsolicited commercial electronic messages. Each Party shall adopt or maintain measures regarding unsolicited commercial electronic messages that:

- (a) require suppliers of unsolicited commercial electronic messages to facilitate the ability of recipients to stop receiving such messages;
- (b) require the consent, as specified according to its laws and regulations, of recipients to receive commercial electronic messages; or
- (c) otherwise provide for the minimisation of unsolicited commercial electronic messages.

2. Each Party shall endeavour to ensure that commercial electronic messages are clearly identifiable as such, clearly disclose on whose behalf they are sent, and to the extent provided for in a Party's laws and regulations, contain the necessary information to enable recipients to request cessation free of charge and at any time.

3. Each Party shall provide recourse against suppliers of unsolicited commercial electronic messages who do not comply with its measures implemented pursuant to Paragraph 1.⁹

4. The Parties shall endeavour to co-operate in appropriate cases of mutual concern regarding the regulation of unsolicited commercial electronic messages.

⁹ Cambodia, Lao PDR and Myanmar shall not be obliged to apply Paragraph 3 before 1 January 2027. Brunei Darussalam shall not be obliged to apply Paragraph 3 before 1 January 2025.

Article 12

Domestic Regulatory Framework

1. Each Party shall adopt or maintain a legal framework governing electronic transactions, taking into account the *UNCITRAL Model Law on Electronic Commerce 1996*, the *United Nations Convention on the Use of Electronic Communications in International Contracts done at New York on 23 November 2005*, or other applicable international conventions and model laws relating to electronic commerce.¹⁰

2. Each Party shall endeavour to avoid any unnecessary regulatory burden on electronic transactions and take into account input by interested persons¹¹ in the development of its legal framework for electronic transactions.

Article 13

Customs Duties

1. Each Party shall maintain its current practice of not imposing customs duties on electronic transmissions between the Parties.

2. The practice referred to in Paragraph 1 is in accordance with the *WTO Ministerial Decision adopted on 17 June 2022* in relation to the Work Programme on Electronic Commerce (WT/MIN(22)/32).

3. Each Party may adjust its practice referred to in Paragraph 1 with respect to any further outcomes in the WTO Ministerial Decisions on customs duties on electronic transmissions within the framework of the Work Programme on Electronic Commerce.

¹⁰ Cambodia shall not be obliged to apply Paragraph 1 before 1 January 2027.

¹¹ For the purposes of Paragraph 2, a Party may limit “interested persons” to those persons provided for in, and in accordance with, its laws and regulations.

4. The Parties shall review this Article in the light of any further WTO Ministerial Decisions in relation to the Work Programme on Electronic Commerce.

5. For greater certainty, Paragraph 1 shall not preclude a Party from imposing taxes, fees or other charges on electronic transmissions, provided that such taxes, fees or charges are imposed in a manner consistent with this Agreement.

Article 14

Transparency

1. Each Party shall publish as promptly as possible or, where that is not practicable, otherwise make publicly available, including on the internet where feasible, all relevant measures of general application pertaining to or affecting the operation of this Chapter.

2. Each Party shall respond as promptly as possible to a relevant request from another Party for specific information on any of its measures of general application pertaining to or affecting the operation of this Chapter.

Article 15

Open Government Data¹²

1. The Parties recognise that facilitating public access to and use of government information and data may foster economic and social development, competitiveness and innovation.

2. To the extent that a Party makes government information and data available to the public, it shall endeavour, to the extent practicable, to ensure that the information is made available in an open or machine-readable format.

¹² Cambodia, Lao PDR and Myanmar shall not be obliged to apply this Article for a period of five years after the date of entry into force of the Second Protocol.

3. The Parties shall endeavour to co-operate in matters that facilitate and expand public access to and use of government information and data, including exchanging information and experiences on practices and policies, with a view to encouraging the development of electronic commerce and creating business opportunities, especially for MSMEs.

4. For greater certainty, this Article is without prejudice to each Party's laws and regulations, including on intellectual property and personal data protection.

Article 16

Cyber Security

The Parties recognise the importance of:

- (a) building the capabilities of their respective competent authorities responsible for computer security incident responses, including through the exchange of best practices; and
- (b) using existing collaboration mechanisms to co-operate on matters related to cyber security.

SECTION D

Promoting Cross-Border Electronic Commerce

Article 17

Location of Computing Facilities

1. The Parties recognise that each Party may have its own measures regarding the use or location of computing facilities, including requirements that seek to ensure the security and confidentiality of communications.

2. No Party shall require a covered person to use or locate computing facilities in that Party's territory as a condition for conducting business in that Party's territory.¹³

3. Nothing in this Article shall prevent a Party from adopting or maintaining:

- (a) any measure inconsistent with Paragraph 2 that it considers necessary to achieve a legitimate public policy objective,¹⁴ provided that the measure is not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on trade; or
- (b) any measure that it considers necessary for the protection of its essential security interests. Such measures shall not be disputed by other Parties.

Article 18

Cross-border Transfer of Information by Electronic Means

1. The Parties recognise that each Party may have its own regulatory requirements concerning the transfer of information by electronic means.

2. A Party shall not prevent cross-border transfer of information by electronic means where such activity is for the conduct of the business of a covered person.¹⁵

¹³ Cambodia, Lao PDR and Myanmar shall not be obliged to apply Paragraph 2 before 1 January 2027, with an extension until 1 January 2030 if necessary. Viet Nam shall not be obliged to apply Paragraph 2 before 1 January 2027.

¹⁴ For the purposes of Subparagraph (a), the Parties affirm that the necessity behind the implementation of such legitimate public policy shall be decided by the implementing Party.

¹⁵ Cambodia, Lao PDR and Myanmar shall not be obliged to apply Paragraph 2 before 1 January 2027, with an extension until 1 January 2030 if necessary. Viet Nam shall not be obliged to apply Paragraph 2 before 1 January 2027.

3. Nothing in this Article shall prevent a Party from adopting or maintaining:

- (a) any measure inconsistent with Paragraph 2 that it considers necessary to achieve a legitimate public policy objective,¹⁶ provided that the measure is not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on trade; or
- (b) any measure that it considers necessary for the protection of its essential security interests. Such measures shall not be disputed by other Parties.

SECTION E

Other Provisions

Article 19

Digital Inclusion for Electronic Commerce

1. The Parties recognise the importance of digital inclusion and that all people and businesses including MSMEs can participate in, contribute to, and benefit from electronic commerce and digital trade. To this end, the Parties recognise the importance of expanding and facilitating electronic commerce and digital trade opportunities by addressing barriers to, and encouraging participation in, electronic commerce and digital trade. The Parties also recognise that this may require tailored approaches, developed in consultation with any individuals and groups that disproportionately face such barriers and other relevant stakeholders.

¹⁶ For the purposes of Subparagraph (a), the Parties affirm that the necessity behind the implementation of such legitimate public policy shall be decided by the implementing Party.

2. To promote digital inclusion, the Parties shall endeavour to co-operate on matters relating to digital inclusion. This may include:

- (a) identifying and addressing barriers to accessing electronic commerce and digital trade opportunities;
- (b) developing programmes to promote participation of all groups in electronic commerce and digital trade;
- (c) sharing experiences and best practices, including exchange of experts, with respect to digital inclusion; and
- (d) co-operation in other areas as jointly agreed by the Parties.

Article 20

Settlement of Disputes

1. Unless otherwise provided in this Chapter, Chapter 20 (Consultations and Dispute Settlement) shall apply to this Chapter, subject to the following:

- (a) Chapter 20 (Consultations and Dispute Settlement) shall not apply to Article 17 (Location of Computing Facilities) and Article 18 (Cross-border Transfer of Information by Electronic Means) until three years after the date of entry into force of the Second Protocol; and
- (b) in relation to Cambodia, Lao PDR and Myanmar, Chapter 20 (Consultations and Dispute Settlement) shall not apply to any matter arising under this Chapter.

2. Notwithstanding Paragraph 1(b), Chapter 20 (Consultations and Dispute Settlement) may apply in relation to Cambodia, Lao PDR and Myanmar after a review of the application of Chapter 20 (Consultations and Dispute Settlement) to this Chapter for Cambodia, Lao PDR and Myanmar, which shall commence within 10 years of the date of entry into force of the Second Protocol for that Party. In the course of that review, which shall be completed within three years from the date of its commencement, Cambodia, Lao PDR and Myanmar shall give due consideration to applying Chapter 20 (Consultations and Dispute Settlement) to either the whole or parts of this Chapter.

3. In the event of any difference between the Parties regarding the operation, interpretation, or application of Article 17 (Location of Computing Facilities) or Article 18 (Cross-border Transfer of Information by Electronic Means), the Parties concerned shall first engage in consultations in good faith and make every effort to reach a mutually satisfactory solution.

4. In the event of any difference between Cambodia, Lao PDR or Myanmar, or between Cambodia, Lao PDR or Myanmar and another Party, regarding the operation, interpretation, or application of this Chapter while Chapter 20 (Consultations and Dispute Settlement) does not apply in relation to Cambodia, Lao PDR and Myanmar, the Parties concerned shall first engage in consultations in good faith and make every effort to reach a mutually satisfactory solution.

5. In the event that the consultations referred to in Paragraph 3 or 4 fail to resolve the difference, any Party engaged in the consultations may refer the matter to the FTA Joint Committee.

11. Replace Chapter 11 (Investment) with:

CHAPTER 11

INVESTMENT

SECTION A

Article 1 Definitions

For the purposes of this Chapter:

- (a) **covered investment** means, with respect to a Party, an investment in its territory of an investor of another Party, in existence as of the date of entry into force of this Agreement or established, acquired or expanded thereafter, and which, where applicable, has been admitted¹ by the host Party, subject to its relevant laws, regulations and policies;
- (b) **freely usable currency** means a freely usable currency as determined by the IMF in accordance with the IMF Articles of Agreement and any amendments thereto;
- (c) **investment**² means every kind of asset owned or controlled by an investor, directly or indirectly, and that has the characteristics of an investment, including such characteristics as the commitment of capital or other resources, the expectation of

¹ For greater certainty,

- (a) in the case of Thailand, protection under this Chapter shall be accorded to covered investments which have been specifically approved in writing for protection by its competent authorities;
- (b) in the case of Viet Nam, “has been admitted” means “has been specifically registered or approved in writing, as the case may be”.

² The term “investment” does not include an order or judgment entered in a judicial or administrative action.

gains or profits, or the assumption of risk. Forms that an investment may take include:

- (i) movable and immovable property and other property rights such as mortgages, liens or pledges;³
- (ii) shares, stocks and other forms of equity participation in a juridical person including rights derived therefrom;
- (iii) bonds, debentures, loans⁴ and other debt instruments of a juridical person and rights derived therefrom;
- (iv) intellectual property rights and goodwill which are recognised pursuant to the laws and regulations of the host Party;
- (v) claims to money or to any contractual performance related to a business and having financial value;⁵
- (vi) rights under contracts, including turnkey, construction, management, production or revenue-sharing contracts; and
- (vii) business concessions required to conduct economic activity and having financial value conferred by law or under a contract,

³ For greater certainty, market share, market access, expected gains and opportunities for profit-making are not, by themselves, investments.

⁴ A loan issued by a Party to another Party is not an investment.

⁵ For greater certainty, investment does not mean claims to money that arise solely from:

- (a) commercial contracts for the sale of goods or services; or
- (b) the extension of credit in connection with such commercial contracts.

including any concession to search for, cultivate, extract or exploit natural resources.

For the purpose of the definition of investment in this Subparagraph, returns that are invested shall be treated as investments and any alteration of the form in which assets are invested or reinvested shall not affect their character as investments;

- (d) **investor of a Party** means a natural person of a Party or a juridical person of a Party that seeks to make,⁶ is making, or has made an investment in the territory of another Party;
- (e) **juridical person** means any entity duly constituted or otherwise organised under applicable law, whether for profit or otherwise, and whether privately-owned or governmentally-owned, including any corporation, trust, partnership, joint venture, sole proprietorship, association or similar organisation;
- (f) **juridical person of a Party** means a juridical person constituted or organised under the law of that Party;
- (g) **measure** means any measure by a Party, whether in the form of a law, regulation, rule, procedure, decision, administrative action or any other form;
- (h) **measures by a Party** includes measures taken by:
 - (i) central, regional or local governments and authorities; and

⁶ For greater certainty, the Parties understand that an investor that “seeks to make” an investment refers to an investor of another Party that has taken active steps to make an investment. Where a notification or approval process is required for making an investment, an investor that “seeks to make” an investment refers to an investor of another Party that has initiated such notification or approval process.

- (ii) non-governmental bodies in the exercise of powers delegated by central, regional or local governments or authorities;
- (i) **natural person of a Party** means any natural person possessing the nationality or citizenship of, or right of permanent residence in, that Party in accordance with its laws and regulations; and
- (j) **return** means an amount yielded by or derived from an investment, including profits, dividends, interest, capital gains, royalties and all other lawful income.

Article 2

Scope

1. This Chapter shall apply to measures adopted or maintained by a Party relating to:
 - (a) investors of any other Party; and
 - (b) covered investments.
2. This Chapter shall not apply to:
 - (a) government procurement;
 - (b) subsidies or grants provided by a Party;
 - (c) services supplied in the exercise of a governmental authority by the relevant body or authority of a Party. For the purposes of this Chapter, a service supplied in the exercise of governmental authority means any service which is supplied neither on a commercial basis nor in competition with one or more service suppliers;

- (d) measures adopted or maintained by a Party to the extent that they are covered by Chapter 8 (Trade in Services); and
- (e) measures adopted or maintained by a Party to the extent that they are covered by Chapter 9 (Movement of Natural Persons).

3. Notwithstanding Paragraph 2(d), Article 5 (Senior Management and Board of Directors),⁷ Article 7 (Treatment of Investment), Article 8 (Compensation for Losses), Article 9 (Transfers), Article 10 (Expropriation and Compensation), Article 11 (Subrogation), and Section B (Investment Disputes between a Party and an Investor), shall apply, *mutatis mutandis*, to any measure affecting the supply of a service by a service supplier of a Party through commercial presence in the territory of any other Party within the meaning of Chapter 8 (Trade in Services), but only to the extent that any such measure relates to a covered investment and an obligation under this Chapter.

Article 3 National Treatment⁸

1. Each Party shall accord to investors of another Party, and to covered investments, in relation to establishment, acquisition, expansion, management, conduct, operation, liquidation, sale, transfer or other disposition of investments,

⁷ Article 5 (Senior Management and Board of Directors) shall apply to measures affecting the supply of a service only for a Party making commitments in accordance with Article 12 (Schedules of Non-Conforming Measures) of Chapter 8 (Trade in Services).

⁸ For greater certainty, whether the treatment is accorded in “like circumstances” under this Article depends on the totality of the circumstances, including whether the relevant treatment distinguishes between investors or investments on the basis of legitimate public welfare objectives.

treatment no less favourable than that it accords, in like circumstances, to its own investors and their investments.⁹

2. For greater certainty, the treatment to be accorded by a Party under Paragraph 1 means, with respect to a government other than at the central level, treatment no less favourable than the most favourable treatment accorded, in like circumstances, by that government to investors, and to the investments of investors, of the Party of which it forms a part.

Article 4 **Most-Favoured-Nation Treatment^{10,11}**

1. Each Party shall accord to investors of another Party treatment no less favourable than that it accords, in like circumstances, to investors of any other Party or non-Party with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of investments in its territory.

2. Each Party shall accord to covered investments treatment no less favourable than it accords, in like circumstances, to investments in its territory of investors of any other Party or non-Party with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of investments.

⁹ Notwithstanding Article 21 (Claim by an Investor of a Party), or anything else to the contrary in this Chapter, a disputing investor under Article 21 (Claim by an Investor of a Party) may not submit to conciliation or arbitration a claim under that Article that a disputing Party has breached an obligation under Article 3 (National Treatment) where the alleged breach arises within 30 months of the date of entry into force of the Second Protocol.

¹⁰ For greater certainty, whether the treatment is accorded in “like circumstances” under this Article depends on the totality of the circumstances, including whether the relevant treatment distinguishes between investors or investments on the basis of legitimate public welfare objectives.

¹¹ This Article shall not apply to Lao PDR, Myanmar and Viet Nam. The treatment under this Article shall not be accorded to investors of Lao PDR, Myanmar and Viet Nam, and to covered investments of such investors.

3. For greater certainty, the treatment referred to in Paragraphs 1 and 2 does not encompass any international dispute resolution procedures or mechanisms under other existing or future international agreements.

Article 5

Senior Management and Board of Directors

1. No Party shall require that a juridical person of that Party that is a covered investment appoint to a senior management position a natural person of any particular nationality.

2. A Party may require that a majority of the board of directors, or any committee thereof, of a juridical person of that Party that is a covered investment, be of a particular nationality or resident in the territory of that Party, provided that the requirement does not materially impair the ability of the investor to exercise control over its investment.

Article 6

Prohibition of Performance Requirements

1. No Party shall impose or enforce, as a condition for establishment, acquisition, expansion, management, conduct, operation, or sale or other disposition of an investment in its territory of an investor of any other Party, any of the following requirements:¹²

- (a) to export a given level or percentage of goods;
- (b) to achieve a given level or percentage of domestic content;

¹² For greater certainty, each Party may maintain existing measures or adopt new or more restrictive measures that do not conform with obligations under this Article, as set out in List A and List B of its Schedule in Annex 3 (Schedules of Reservations and Non-Conforming Measures for Investment and Services).

- (c) to purchase, use, or accord a preference to goods produced in its territory, or to purchase goods from persons in its territory;
- (d) to relate the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows associated with investments of that investor;
- (e) to restrict sales of goods in its territory that such investments produce by relating such sales to the volume or value of its exports or foreign exchange earnings;
- (f) to transfer a particular technology, a production process, or other proprietary knowledge to a person in its territory;
- (g) to supply exclusively from the territory of the Party the goods that such investments produce to a specific regional market or to the world market; or
- (h) to adopt a given rate or amount of royalty under a license contract, in regard to any licence contract in existence at the time the requirement is imposed or enforced, or any future licence contract freely entered into between the investor and a person in its territory, provided that the requirement is imposed or enforced in a manner that constitutes direct interference with that licence contract by an exercise of non-judicial governmental authority of a Party.¹³ For greater certainty, this Subparagraph does not apply when the licence contract is concluded between the investor and a Party.

¹³ For the purposes of this Subparagraph, a “licence contract” means any contract concerning the licensing of technology, a production process, or other proprietary knowledge.

Notwithstanding this Article, Subparagraphs (f) and (h) shall not apply to Cambodia, Lao PDR and Myanmar.

2. No Party shall condition the receipt or continued receipt of an advantage, in connection with the establishment, acquisition, expansion, management, conduct, operation, or sale or other disposition of an investment in its territory of an investor of any other Party on compliance with any of the following requirements:

- (a) to achieve a given level or percentage of domestic content;
- (b) to purchase, use, or accord a preference to goods produced in its territory, or to purchase goods from persons in its territory;
- (c) to relate the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows associated with investments of that investor; or
- (d) to restrict sales of goods in its territory that such investments produce by relating such sales to the volume or value of its exports or foreign exchange earnings.

3. (a) Nothing in Paragraph 2 shall be construed to prevent a Party from conditioning the receipt or continued receipt of an advantage, in connection with an investment in its territory of an investor of any other Party, on compliance with a requirement to locate production, supply a service, train or employ workers, construct or expand particular facilities, or carry out research and development, in its territory.

- (b) Paragraph 1(f) and (h) shall not apply:

- (i) if a Party authorises use of an intellectual property right in accordance with Article 31 or Article 31*bis* of the TRIPS Agreement,¹⁴ or to measures requiring the disclosure of proprietary information that fall within the scope of, and are consistent with, Article 39 of the TRIPS Agreement; or
 - (ii) if the requirement is imposed or enforced by a court, administrative tribunal, or competition authority to remedy a practice determined after judicial or administrative process to be anti-competitive under the Party's competition laws and regulations.¹⁵
- (c) Paragraph 1(h) shall not apply if the requirement is imposed or enforced by a tribunal or competent authority as equitable remuneration under the Party's copyright laws and regulations.
- (d) Paragraphs 1(a) to (c), 2(a) and (b) shall not apply to qualification requirements for goods with respect to export promotion and foreign aid programmes.
- (e) Paragraph 2(a) and (b) shall not apply to requirements imposed by an importing Party relating to the content of goods necessary to qualify for preferential tariffs or preferential quotas.

4. For greater certainty, Paragraphs 1 and 2 shall not apply to any requirement other than those set out in those Paragraphs.

¹⁴ This includes any amendment to the TRIPS Agreement implementing paragraph 6 of the *Doha Declaration on the TRIPS Agreement and Public Health* (WT/MIN(01)/DEC/2) adopted at Doha on 14 November 2001.

¹⁵ The Parties recognise that a patent does not necessarily confer market power.

Article 7

Treatment of Investment¹⁶

1. Each Party shall accord to covered investments fair and equitable treatment and full protection and security in accordance with the customary international law minimum standard of treatment of aliens.

2. For greater certainty:

- (a) fair and equitable treatment requires each Party not to deny justice in any legal or administrative proceedings;
- (b) full protection and security requires each Party to take such measures as may be reasonably necessary to ensure the physical protection and security of the covered investment; and
- (c) the concepts of fair and equitable treatment and full protection and security do not require treatment to be accorded to covered investments in addition to or beyond that which is required under the customary international law minimum standard of treatment of aliens, and do not create additional substantive rights.

3. A determination that there has been a breach of another provision of this Agreement, or of a separate international agreement, does not establish that there has been a breach of this Article.

Article 8

Compensation for Losses

Each Party shall accord to investors of another Party, and to covered investments, with respect to measures it adopts or

¹⁶ This Article shall be interpreted in accordance with Annex 11A (Customary International Law).

maintains relating to losses suffered by investments in its territory owing to armed conflict, civil strife or state of emergency, treatment no less favourable than that it accords, in like circumstances, to:

- (a) its own investors and their investments; and
- (b) investors of any other Party or non-Party, and their investments.

Article 9

Transfers

1. Each Party shall allow all transfers relating to a covered investment to be made freely and without delay into and out of its territory. Such transfers include:

- (a) contributions to capital, including the initial contribution;
- (b) profits, capital gains, dividends, royalties, licence fees, technical assistance and technical and management fees, interest and other current income accruing from any covered investment;
- (c) proceeds from the total or partial sale or liquidation of any covered investment;
- (d) payments made under a contract, including a loan agreement;
- (e) payments made pursuant to Article 8 (Compensation for Losses) and Article 10 (Expropriation and Compensation);
- (f) payments arising out of the settlement of a dispute by any means including adjudication, arbitration or the agreement of the parties to the dispute; and

- (g) earnings and other remuneration of personnel engaged from abroad in connection with that investment.

2. Each Party shall allow such transfers relating to a covered investment to be made in a freely usable currency at the market rate of exchange prevailing at the time of the transfer.

3. Notwithstanding Paragraphs 1 and 2, a Party may prevent or delay a transfer through the equitable, non-discriminatory, and good faith application of its laws and regulations relating to:

- (a) bankruptcy, insolvency or the protection of the rights of creditors including employees;
- (b) issuing, trading or dealing in securities, futures, options or derivatives;
- (c) criminal or penal offences and the recovery of the proceeds of crime;
- (d) financial reporting or record keeping of transfers when necessary to assist law enforcement or financial regulatory authorities;
- (e) ensuring compliance with orders or judgments in judicial or administrative proceedings;
- (f) taxation;¹⁷
- (g) social security, public retirement, superannuation, compulsory savings schemes or other

¹⁷ For greater certainty, this also includes the adoption or enforcement of any taxation measure aimed at ensuring the equitable or effective imposition or collection of taxes including any taxation measure that differentiates between persons based on their place of residence or incorporation.

arrangements to provide pension or similar retirement benefits;

- (h) severance entitlements of employees; and
- (i) requirements to register and satisfy other formalities imposed by the central bank and other relevant authorities of that Party.

4. Nothing in this Chapter shall affect the rights and obligations of each Party as a member of the IMF under the IMF Articles of Agreement as may be amended, including the use of exchange actions which are in conformity with the IMF Articles of Agreement as may be amended, provided that a Party shall not impose restrictions on any capital transactions inconsistently with its obligations under this Chapter regarding such transactions, except under Article 4 (Measures to Safeguard the Balance of Payments) of Chapter 18 (General Provisions and Exceptions) or on request of the IMF.

Article 10

Expropriation and Compensation¹⁸

1. A Party shall not expropriate or nationalise a covered investment either directly or through measures equivalent to expropriation or nationalisation (expropriation), except:

- (a) for a public purpose;¹⁹
- (b) in a non-discriminatory manner;
- (c) on payment of prompt, adequate, and effective compensation; and

¹⁸ This Article shall be interpreted in accordance with Annex 11B (Expropriation and Compensation).

¹⁹ For the avoidance of doubt, where Malaysia is the expropriating Party, any measure of expropriation relating to land shall be for the purposes as set out in Malaysia's laws and regulations relating to land acquisition.

- (d) in accordance with due process of law.
- 2. The compensation referred to in Paragraph 1(c) shall:
 - (a) be paid without delay;²⁰
 - (b) be equivalent to the fair market value of the expropriated investment at the time when or immediately before the expropriation was publicly announced,²¹ or when the expropriation occurred, whichever is applicable;
 - (c) not reflect any change in value because the intended expropriation had become known earlier; and
 - (d) be effectively realisable and freely transferable between the territories of the Parties.
- 3. The compensation referred to in Paragraph 1(c) shall include appropriate interest. The compensation, including any accrued interest, shall be payable either in the currency of the expropriating Party, or if requested by the investor, in a freely usable currency.
- 4. If an investor requests payment in a freely usable currency, the compensation referred to in Paragraph 1(c), including any accrued interest, shall be converted into the currency of payment at the market rate of exchange prevailing on the date of payment.
- 5. This Article does not apply to the issuance of compulsory licences granted in relation to intellectual property rights in accordance with the TRIPS Agreement.

²⁰ The Parties understand that there may be legal and administrative processes that need to be observed before payment can be made.

²¹ In the case of the Philippines, the time when or immediately before the expropriation was publicly announced refers to the date of filing of the Petition for Expropriation.

6. Notwithstanding Paragraphs 1 to 4, in the case where Singapore or Viet Nam is the expropriating Party, any measure of expropriation relating to land, which shall be as defined in the existing laws and regulations of the expropriating Party on the date of entry into force of this Agreement, shall be for a purpose and upon payment of compensation made in accordance with the aforesaid laws and regulations. Such compensation shall be subject to any subsequent amendments to the aforesaid laws and regulations relating to the amount of compensation where such amendments follow the general trends in the market value of land.

Article 11

Subrogation

1. If a Party, or an agency of a Party, makes a payment to an investor of that Party under a guarantee, a contract of insurance or other form of indemnity it has granted in respect of a covered investment, the other Party shall recognise the subrogation or transfer of any right or claim in respect of such investment. The subrogated or transferred right or claim shall not be greater than the original right or claim of the investor.

2. Where a Party or an agency of a Party has made a payment to an investor of that Party and has taken over any right or claim of the investor, that investor shall not, unless authorised to act on behalf of the Party or the agency making the payment, pursue those rights or claims against the other Party.

3. In any proceeding involving an investment dispute, a Party shall not assert, as a defence, counter-claim, right of set-off or otherwise, that the investor or the covered investment has received or will receive, pursuant to an insurance or guarantee contract, indemnification or other compensation for all or part of any alleged loss.

4. In the exercise of a subrogated or transferred right or claim, a Party or an agency of a Party exercising such right or claim shall disclose the coverage of the claims arrangement with its investors of the relevant Party.

Article 12 **Denial of Benefits²²**

1. Following notification, a Party may deny the benefits of this Chapter:

- (a) to an investor of another Party that is a juridical person of that other Party and to investments of that investor if an investor of a non-Party owns or controls the juridical person and the juridical person has no substantive business operations in the territory of the other Party;
- (b) to an investor of another Party that is a juridical person of that other Party and to investments of that investor if an investor of the denying Party owns or controls the juridical person and the juridical person has no substantive business operations in the territory of any Party, other than the denying Party.

2. A Party may deny the benefits of this Chapter to an investor of another Party that is a juridical person of that other Party and to investments of that investor if persons of a non-Party own or control the juridical person and the denying Party adopts or maintains measures with respect to the non-Party or a person of the non-Party that prohibit transactions with the juridical person or that would be violated or circumvented if the benefits of this Chapter were accorded to the juridical person or to its investments.

²² A Party's right to deny the benefits of this Chapter as provided for in this Article may be exercised at any time.

3. A Party may deny the benefits of this Chapter to an investor of another Party or of a non-Party and to investments of that investor where such an investor has made an investment in breach of the provisions of the denying Party's laws and regulations that implement the Financial Action Task Force Recommendations.

4. A Party may deny the benefits of this Chapter to an investor of another Party that is a juridical person of that other Party and to investments of that investor if persons of a non-Party own or control the juridical person and the denying Party does not maintain diplomatic relations with the non-Party.

5. Notwithstanding Paragraph 1 and subject to prior notification to and consultation with the relevant Party, Thailand may, under its applicable laws and regulations, deny the benefits of this Chapter relating to the admission, establishment, acquisition and expansion of investments to an investor of another Party that is a juridical person of such Party and to investments of such an investor where Thailand establishes that the juridical person is owned or controlled by natural persons or juridical persons of a non-Party or the denying Party.

6. In the case of Thailand, a juridical person is:

- (a) "owned" by natural persons or juridical persons of a Party or a non-Party if more than 50 per cent of the equity interest in it is beneficially owned by such persons; and
- (b) "controlled" by natural persons or juridical persons of a Party or non-Party if such persons have the power to name a majority of its directors or otherwise to legally direct its actions.

7. Following notification, and without prejudice to Paragraph 1, the Philippines may deny the benefits of this Chapter to an investor of another Party and to investments of

that investor where it establishes that such investor has made an investment in breach of the provisions of Commonwealth Act No. 108, entitled “An Act to Punish Acts of Evasion of Laws on the Nationalization of Certain Rights, Franchises or Privileges”, as amended by Presidential Decree No. 715, otherwise known as “The Anti-Dummy Law”, as may be amended.

Article 13

Reservations and Non-Conforming Measures

1. Article 3 (National Treatment), Article 4 (Most-Favoured-Nation Treatment), Article 5 (Senior Management and Board of Directors) and Article 6 (Prohibition of Performance Requirements) shall not apply to:

- (a) any existing non-conforming measure that is maintained by a Party at:
 - (i) the central level of government, as set out by that Party in List A of its Schedule in Annex 3 (Schedules of Reservations and Non-Conforming Measures for Investment and Services);
 - (ii) a regional level of government, as set out by that Party in List A of its Schedule in Annex 3 (Schedules of Reservations and Non-Conforming Measures for Investment and Services); or
 - (iii) a local level of government;
- (b) the continuation or prompt renewal of any non-conforming measure referred to in Subparagraph (a); or
- (c) an amendment to any non-conforming measure referred to in Subparagraph (a) to the extent that

the amendment does not decrease the conformity of the measure:

- (i) for Cambodia, Indonesia, Lao PDR, Myanmar and the Philippines, as it existed at the date of entry into force of the Second Protocol; and
- (ii) for Australia, Brunei Darussalam, Malaysia, New Zealand, Singapore, Thailand and Viet Nam, as it existed immediately before the amendment,

with Article 3 (National Treatment), Article 4 (Most-Favoured-Nation Treatment), Article 5 (Senior Management and Board of Directors) and Article 6 (Prohibition of Performance Requirements).

2. Article 3 (National Treatment), Article 4 (Most-Favoured-Nation Treatment), Article 5 (Senior Management and Board of Directors) and Article 6 (Prohibition of Performance Requirements) shall not apply to any measure that a Party adopts or maintains with respect to sectors, sub-sectors, or activities, as set out by that Party in List B of its Schedule in Annex 3 (Schedules of Reservations and Non-Conforming Measures for Investment and Services).

3. Notwithstanding Paragraph 1(c)(ii), for five years after the date of entry into force of the Second Protocol, Article 3 (National Treatment), Article 4 (Most-Favoured-Nation Treatment), Article 5 (Senior Management and Board of Directors) and Article 6 (Prohibition of Performance Requirements), shall not apply to an amendment to any non-conforming measure referred to in Paragraph 1(a) to the extent that the amendment does not decrease the conformity of the measure as it existed at the date of entry into force of the Second Protocol with Article 3 (National Treatment), Article 4 (Most-Favoured-Nation Treatment), Article 5 (Senior

Management and Board of Directors) and Article 6 (Prohibition of Performance Requirements).

4. No Party shall, under any measure adopted after the date of entry into force of the Second Protocol and covered by List B of its Schedule in Annex 3 (Schedules of Reservations and Non-Conforming Measures for Investment and Services), require an investor of another Party, by reason of its nationality, to sell or otherwise dispose of an investment that exists at the time the measure becomes effective, unless otherwise specified in the initial approval by the relevant authorities.

5. Article 3 (National Treatment) and Article 4 (Most-Favoured-Nation Treatment) shall not apply to any measure that falls within Article 5 of the TRIPS Agreement, and any measure that is covered by an exception to, or derogation from, the obligations imposed by Article 4 (National Treatment) of Chapter 14 (Intellectual Property), or imposed by Article 3 or 4 of the TRIPS Agreement.

Article 14 Transparency

1. Each Party shall publish promptly and, except in emergency situations, at the latest by the time of their entry into force, all relevant measures of general application covered by this Chapter. International agreements pertaining to or affecting investors or investment activities to which a Party is a signatory shall also be published.

2. To the extent possible, each Party shall make the measures and international agreements of the kind referred to in Paragraph 1 available on the internet.

3. Where publication referred to in Paragraphs 1 and 2 is not practicable, such information²³ shall be made otherwise publicly available.

4. To the extent provided for under its legal framework, each Party shall endeavour to provide a reasonable opportunity for comments by interested persons on measures referred to in Paragraph 1 before adoption.

5. Each Party shall designate a contact point to facilitate communications among the Parties on any matter covered by this Chapter. Upon the request of another Party, the contact point shall:

- (a) identify the office or official responsible for the relevant matter; and
- (b) assist as necessary in facilitating communications with the requesting Party with respect to that matter.

6. Each Party shall respond within a reasonable period of time to all requests by any other Party for specific information on:

- (a) any measures or international agreements referred to in Paragraph 1; and
- (b) any new, or any changes to existing, measures or administrative guidelines which significantly affect investors or covered investments, whether or not the other Party has been previously notified of the new or changed measures or administrative guidelines.

²³ For greater certainty, such information may be published in each Party's chosen language.

7. Any notification or communication under this Article shall be provided to the other Party through the relevant contact points in the English language.

8. Nothing in this Article shall be construed as requiring a Party to provide confidential information, the disclosure of which would impede law enforcement, or otherwise be contrary to the public interest, or which would prejudice legitimate commercial interest of particular juridical persons, public or private.

9. Each Party shall ensure that in its administrative proceedings relating to the application of measures referred to in Paragraph 1 to particular investors of another Party or their investments in specific cases that:

- (a) to the extent provided under its legal framework and where possible, persons of another Party that are directly affected by a proceeding are provided reasonable notice when a proceeding is initiated;
- (b) to the extent provided under its legal framework, it endeavours to afford such persons with reasonable opportunity to present their positions prior to any final administrative action, when time, the nature of the proceeding, and the public interest permit; and
- (c) its procedures are in accordance with its laws and regulations.

10. Each Party shall maintain judicial or administrative tribunals or procedures for the purposes of the prompt review ²⁴ and, where warranted, correction of final administrative actions regarding matters covered by this Chapter. Where such procedures or tribunals are not independent of the agency entrusted with the administrative

²⁴ For avoidance of doubt, the form of "review" shall be as provided for under the Party's law.

action concerned, each Party shall ensure that the tribunals or procedures provide for an objective and impartial review.

11. Each Party shall ensure that in any such tribunals or procedures the parties to the proceedings are provided with the right to:

- (a) a reasonable opportunity to support or defend their respective positions; and
- (b) a decision in accordance with the Party's laws.

12. Each Party shall ensure, subject to appeal or further reviews as provided in its law, that any decision referred to in Paragraph 11(b) shall be implemented in accordance with its laws.

Article 15

Special Formalities and Disclosure of Information

1. Nothing in Article 3 (National Treatment) shall be construed to prevent a Party from adopting or maintaining a measure that prescribes special formalities in connection with covered investments, including a requirement that covered investments be legally constituted under the laws or regulations of the Party, provided that such formalities do not substantially impair the protections afforded by a Party to investors of another Party and covered investments pursuant to this Chapter.

2. Notwithstanding Article 3 (National Treatment), a Party may require an investor of another Party, or a covered investment, to provide information concerning that investment solely for informational or statistical purposes. The Party shall protect to the extent possible any confidential information which has been provided from any disclosure that would prejudice legitimate commercial interests of the investor or the covered investment. Nothing in this Paragraph shall be construed to prevent a Party from otherwise obtaining or

disclosing information in connection with the equitable and good faith application of its law.

Article 16

Special and Differential Treatment for the Newer ASEAN Member States

In order to increase the benefits of this Chapter for the newer ASEAN Member States, and in accordance with the objectives of and the preamble to this Agreement and objectives of Chapter 12 (Economic Co-operation), the Parties recognise the importance of according special and differential treatment to the newer ASEAN Member States under this Chapter through:

- (a) technical assistance to strengthen their capacity in relation to investment policies and promotion, including in areas such as human resource development;
- (b) access to information on the investment policies of other Parties, business information, relevant databases and contact points for investment promotion agencies;
- (c) commitments in areas of interest to the newer ASEAN Member States; and
- (d) recognising that commitments by each newer ASEAN Member State may be made in accordance with its individual stage of development.

Article 17

Work Programme

1. The Parties shall, no later than 18 months after the date of entry into force of the Second Protocol, commence a review of Section B (Investment Disputes between a Party and an

Investor). The Parties shall conclude the review within 12 months from the date of commencement of the discussions, unless the Parties agree otherwise.

2. In parallel to the review in Paragraph 1, the Parties shall also enter into discussions on introducing two additional elements to Article 6.1 (Prohibition of Performance Requirements), as follows:

- (a) to purchase, use or accord a preference to, in its territory, technology of the Party or of a person of the Party; and
- (b) to prevent the purchase or use of, or the according of a preference to, in its territory, a particular technology.

Without prejudice to other Least Developed Country Parties, these discussions will consider flexibilities for Lao PDR and Myanmar. The Parties shall conclude these discussions within 36 months from the date of commencement of the discussions, unless the Parties agree otherwise.

3. The discussions in Paragraphs 1 and 2 are without prejudice to the respective positions of the Parties, and the outcomes of the discussions are subject to agreement by all the Parties. These discussions shall be overseen by the Committee on Investment (the “Investment Committee”) established pursuant to Article 18 (Committee on Investment).

Article 18

Committee on Investment

1. The Parties hereby establish an Investment Committee consisting of representatives of the Parties.

2. The Investment Committee shall meet within one year from the date of entry into force of this Agreement and thereafter as mutually determined by the Parties. Meetings

may be conducted in person, or by any other means as mutually determined by the Parties.

3. The Investment Committee's functions shall be:
 - (a) to oversee the discussions referred to in Article 17.1 and 17.2 (Work Programme);
 - (b) to review the implementation of this Chapter;
 - (c) to consider any other matters related to this Chapter identified by the Parties; and
 - (d) to report to the FTA Joint Committee as required.

SECTION B

Investment Disputes between a Party and an Investor

Article 19 Scope and Definitions

1. This Section shall apply to disputes between a Party and an investor of another Party concerning an alleged breach of an obligation of the former under Section A which causes loss or damage to the covered investment of the investor.
2. This Section shall not apply to investment disputes which have occurred prior to the entry into force of this Agreement.
3. A natural person possessing the nationality or citizenship of a Party may not pursue a claim against that Party under this Section.
4. For the purpose of this Section:
 - (a) **Appointing Authority** means:

- (i) in the case of arbitration under Article 22.1(b) or (c) (Submission of a Claim), the Secretary-General of ICSID;
 - (ii) in the case of arbitration under Article 22.1(d) or (e) (Submission of a Claim), the Secretary-General of the Permanent Court of Arbitration; or
 - (iii) any person as agreed between the disputing parties;
- (b) **disputing Party** means a Party against which a claim is made under this Section;
 - (c) **disputing party** means a disputing investor or a disputing Party;
 - (d) **disputing parties** means a disputing investor and a disputing Party;
 - (e) **disputing investor** means an investor of a Party that makes a claim against another Party on its own behalf under this Section, and where relevant includes an investor of a Party that makes a claim on behalf of a juridical person of the disputing Party that the investor owns or controls;
 - (f) **ICSID** means the International Centre for Settlement of Investment Disputes;
 - (g) **ICSID Convention** means the *Convention on the Settlement of Investment Disputes between States and National of other States*, done at Washington on 18 March 1965;
 - (h) **ICSID Additional Facility Rules** means the *Rules Governing the Additional Facility for the Administration of Proceedings by the Secretariat*

of the International Centre for Settlement of Investment Disputes;

- (i) **non-disputing Party** means the Party of the disputing investor;
- (j) **New York Convention** means the *United Nations Convention on the Recognition and Enforcement of Foreign Arbitral Awards*, done at New York on 10 June 1958; and
- (k) **UNCITRAL Arbitration Rules** means the arbitration rules of the United Nations Commission on International Trade Law, approved by the United Nations General Assembly on 15 December 1976.

Article 20 Consultations

1. In the event of an investment dispute referred to in Article 19.1 (Scope and Definitions), the disputing parties shall as far as possible resolve the dispute through consultations, with a view towards reaching an amicable settlement. Such consultations, which may include the use of non-binding, third party procedures, shall be initiated by a written request for consultations delivered by the disputing investor to the disputing Party.

2. With the objective of resolving an investment dispute through consultations, a disputing investor shall provide the disputing Party, prior to the commencement of consultations, with information regarding the legal and factual basis for the investment dispute.

Article 21

Claim by an Investor of a Party

If an investment dispute has not been resolved within 180 days of the receipt by a disputing Party of a request for consultations, the disputing investor may, subject to this Article, submit to conciliation or arbitration a claim:

- (a) that the disputing Party has breached an obligation arising under Article 3 (National Treatment), Article 7 (Treatment of Investment), Article 8 (Compensation for Losses), Article 9 (Transfers) and Article 10 (Expropriation and Compensation) relating to the management, conduct, operation or sale or other disposition of a covered investment; and
- (b) that the disputing investor or the covered investment has incurred loss or damage by reason of, or arising out of, that breach.

Article 22

Submission of a Claim

1. A disputing investor may submit a claim referred to in Article 21 (Claim by an Investor of a Party) at the choice of the disputing investor:

- (a) where the Philippines or Viet Nam is the disputing Party, to the courts or tribunals of that Party, provided that such courts or tribunals have jurisdiction over such claim; or
- (b) under the ICSID Convention and the *ICSID Rules of Procedure for Arbitration Proceedings*,²⁵

²⁵ In the case of the Philippines, the submission of a claim under the ICSID Convention and the *ICSID Rules of Procedure for Arbitration Proceedings* shall be subject to a written agreement between the disputing parties in the event that an investment dispute arises.

provided that both the disputing Party and the non-disputing Party are parties to the ICSID Convention; or

- (c) under the ICSID Additional Facility Rules, provided that either of the disputing Party or non-disputing Party are a party to the ICSID Convention; or
- (d) under the UNCITRAL Arbitration Rules; or
- (e) if the disputing parties agree, to any other arbitration institution or under any other arbitration rules,

provided that resort to one of the fora under Subparagraphs (a) to (e) shall exclude resort to any other.

2. A claim shall be deemed submitted to arbitration under this Article when the disputing investor's notice of or request for arbitration made in accordance with this Section (notice of arbitration) is received under the applicable arbitration rules.

3. The arbitration rules applicable under Paragraphs 1(b) to (e) as in effect on the date the claim or claims were submitted to arbitration under this Article shall govern the arbitration, except to the extent modified by this Section.

4. In relation to a specific investment dispute or class of disputes, the applicable arbitration rules may be waived, varied or modified by written agreement between the disputing parties. Such rules shall be binding on the relevant tribunal or tribunals established pursuant to this Section, and on individual arbitrators serving on such tribunals.

5. The disputing investor shall provide with the notice of arbitration:

- (a) the name of the arbitrator that the disputing investor appoints; or
- (b) the disputing investor's written consent for the Appointing Authority to appoint that arbitrator.

Article 23

Conditions and Limitations on Submission of a Claim

1. The submission of a dispute as provided for in Article 21 (Claim by an Investor of a Party) to conciliation or arbitration under Article 22.1(b) to (e) (Submission of a Claim) in accordance with this Section, shall be conditional upon:

- (a) the submission of the investment dispute to such conciliation or arbitration taking place within three years of the time at which the disputing investor became aware, or should reasonably have become aware, of a breach of an obligation referred to in Article 21(a) (Claim by an Investor of a Party) causing loss or damage to the disputing investor or a covered investment;
- (b) the disputing investor providing written notice, which shall be submitted at least 90 days before the claim is submitted, to the disputing Party of its intent to submit the investment dispute to such conciliation or arbitration and which briefly summarises the alleged breach of the disputing Party (including the articles or provisions alleged to have been breached) and the loss or damage allegedly caused to the disputing investor or a covered investment;
- (c) the notice of arbitration being accompanied by the disputing investor's written waiver of its right to initiate or continue any proceedings before the courts or administrative tribunals of either Party, or other dispute settlement procedures, of any

proceeding with respect to any measure alleged to constitute a breach referred to in Article 21 (Claim by an Investor of a Party).

2. Notwithstanding Paragraph 1(c), no Party shall prevent the disputing investor from initiating or continuing an action that seeks interim measures of protection for the sole purpose of preserving its rights and interests and does not involve the payment of damages or resolution of the substance of the matter in dispute, before the courts or administrative tribunals of the disputing Party.

3. No Party shall give diplomatic protection, or bring an international claim, in respect of a dispute which has been submitted to conciliation or arbitration under this Article, unless such other Party has failed to abide by and comply with the award rendered in such a dispute. Diplomatic protection, for the purposes of this Paragraph, shall not include informal diplomatic exchanges for the sole purpose of facilitating a settlement of the dispute.

4. A disputing Party shall not assert, as a defence, counter-claim, right of set off or otherwise, that the disputing investor or the covered investment has received or will receive, pursuant to an insurance or guarantee contract, indemnification or other compensation for all or part of any alleged loss.

Article 24

Selection of Arbitrators

1. Unless the disputing parties otherwise agree, the tribunal shall comprise three arbitrators:

- (a) one arbitrator appointed by each of the disputing parties; and
- (b) the third arbitrator, who shall be the presiding arbitrator, appointed by agreement of the

disputing parties, shall be a national of a non-Party which has diplomatic relations with the disputing Party and non-disputing Party, and shall not have permanent residence in either the disputing Party or non-disputing Party.

2. Arbitrators shall have expertise or experience in public international law, international trade or international investment rules, and be independent of, and not be affiliated with or take instructions from the disputing Party, the non-disputing Party or the disputing investor.

3. The Appointing Authority shall serve as appointing authority for arbitration under this Article.

4. If a tribunal has not been constituted within 75 days from the date that a claim is submitted to arbitration under this Section, the Appointing Authority, on the request of a disputing party, shall appoint, in his or her discretion, the arbitrator or arbitrators not yet appointed.

5. The disputing parties may establish rules relating to expenses incurred by the tribunal, including arbitrator's remuneration.

6. Where any arbitrator appointed as provided for in this Article resigns or becomes unable to act, a successor shall be appointed in the same manner as prescribed for the appointment of the original arbitrator and the successor shall have all the powers and duties of the original arbitrator.

Article 25

Consolidation

Where two or more claims have been submitted separately to arbitration under Article 21 (Claim by an Investor of a Party) and the claims have a question of law or fact in common and arise out of the same or similar events or circumstances, all

concerned disputing parties may agree to consolidate those claims in any manner they deem appropriate.

Article 26

Conduct of the Arbitration

1. Where issues relating to jurisdiction or admissibility are raised as preliminary objections, a tribunal shall decide the matter before proceeding to the merits.

2. A disputing Party may, no later than 30 days after the constitution of the tribunal, file an objection that a claim is manifestly without merit. A disputing Party may also file an objection that a claim is otherwise outside the jurisdiction or competence of the tribunal. The disputing Party shall specify as precisely as possible the basis for the objection.

3. The tribunal shall address any such objection as a preliminary question apart from the merits of the claim. The disputing parties shall be given a reasonable opportunity to present their views and observations to the tribunal. If the tribunal decides that the claim is manifestly without merit, or is otherwise not within the jurisdiction or competence of the tribunal, it shall render an award to that effect.

4. The tribunal may, if warranted, award the prevailing party reasonable costs and fees incurred in submitting or opposing the objection. In determining whether such an award is warranted, the tribunal shall consider whether either the claim or the objection was frivolous or manifestly without merit, and shall provide the disputing parties a reasonable opportunity to comment.

5. Unless the disputing parties otherwise agree, the tribunal shall determine the place of arbitration in accordance with the applicable arbitration rules, provided that the place shall be in the territory of a State that is a party to the New York Convention.

6. Where an investor claims that the disputing Party has breached Article 10 (Expropriation and Compensation) by the adoption or enforcement of a taxation measure, the disputing Party and the non-disputing Party shall, upon request from the disputing Party, hold consultations with a view to determining whether the taxation measure in question has an effect equivalent to expropriation or nationalisation. Any tribunal that may be established pursuant to this Section shall accord serious consideration to the decision of both Parties under this Paragraph.

7. If both Parties fail either to initiate consultations referred to in Paragraph 6, or to determine whether such taxation measure has an effect equivalent to expropriation or nationalisation within the period of 180 days from the date of the receipt of request for consultations referred to in Article 20 (Consultations), the disputing investor shall not be prevented from submitting its claim to arbitration in accordance with this Section.

Article 27

Transparency of Arbitral Proceedings

1. Subject to Paragraphs 2 and 3, the disputing Party may make publicly available all awards and decisions produced by the tribunal.

2. Any of the disputing parties that intend to use information designated as confidential information in a hearing shall so advise the tribunal. The tribunal shall make appropriate arrangements to protect the information from disclosure.

3. Any information specifically designated as confidential that is submitted to the tribunal or the disputing parties shall be protected from disclosure to the public.

4. A disputing party may disclose to persons directly connected with the arbitral proceedings such confidential

information as it considers necessary for the preparation of its case, but it shall require that such confidential information is protected.

5. The tribunal shall not require a Party to furnish or allow access to information the disclosure of which would impede law enforcement or would be contrary to the Party's law protecting Cabinet confidences, personal privacy or the financial affairs and accounts of individual customers of financial institutions, or which it determines to be contrary to its essential security.

6. The non-disputing Party shall be entitled, at its cost, to receive from the disputing Party a copy of the notice of arbitration, no later than 30 days after the date that such document has been delivered to the disputing Party. The disputing Party shall notify all other Parties of the receipt of the notice of arbitration within 30 days thereof.

Article 28

Governing Law

1. Subject to Paragraphs 2 and 3, when a claim is submitted under Article 21 (Claim by an Investor of a Party), the tribunal shall decide the issues in dispute in accordance with this Agreement, any other applicable agreements between the Parties, any relevant rules of international law applicable in the relations between the Parties, and, where applicable, any relevant law of the disputing Party.

2. The tribunal shall, on its own account or at the request of a disputing party, request a joint interpretation of any provision of this Agreement that is in issue in a dispute. The Parties shall submit in writing any joint decision declaring their interpretation to the tribunal within 60 days of the delivery of the request. Without prejudice to Paragraph 3, if the Parties fail to issue such a decision within 60 days, any interpretation submitted by a Party shall be forwarded to the disputing

parties and the tribunal, which shall decide the issue on its own account.

3. A joint decision of the Parties, declaring their interpretation of a provision of this Agreement shall be binding on a tribunal, and any decision or award issued by a tribunal must be consistent with that joint decision.

Article 29

Awards

1. Where a tribunal makes a final award against either of the disputing parties, the tribunal may award, separately or in combination, only:

- (a) monetary damages and any applicable interest; and
- (b) restitution of property, in which case the award shall provide that the disputing Party may pay monetary damages and any applicable interest in lieu of restitution.

2. A tribunal may also award costs and attorney's fees in accordance with this Section and the applicable arbitration rules.

3. A tribunal may not award punitive damages.

4. An award made by a tribunal shall be final and binding upon the disputing parties. An award shall have no binding force except between the disputing parties and in respect of the particular case.

5. Subject to Paragraph 6 and the applicable review procedure for an interim award, a disputing party shall abide by and comply with an award without delay.²⁶

²⁶ The Parties understand that there may be domestic legal and administrative processes that need to be observed before an award can be complied with.

6. A disputing party may not seek enforcement of a final award until:

(a) In the case of a final award under the ICSID Convention:

- (i) 120 days have elapsed from the date the award was rendered and no disputing party has requested revision or annulment of the award; or
- (ii) revision or annulment proceedings have been completed.

(b) In the case of a final award under the ICSID Additional Facility Rules, the UNCITRAL Arbitration Rules, or the rules selected pursuant to Article 22.1(e) (Submission of a Claim):

- (i) 90 days have elapsed from the date the award was rendered and no disputing party has commenced a proceeding to revise, set aside, or annul the award; or
- (ii) a court has dismissed or allowed an application to revise, set aside, or annul the award and there is no further appeal.

7. Each Party shall provide for the enforcement of an award in its territory.

ANNEX 11A

CUSTOMARY INTERNATIONAL LAW

The Parties confirm their shared understanding that “customary international law” generally and as specifically referenced in Article 7 (Treatment of Investment) of Chapter 11 (Investment), including in relation to the customary international law minimum standard of treatment of aliens, results from a general and consistent practice of States that they follow from a sense of legal obligation.

ANNEX 11B

EXPROPRIATION AND COMPENSATION

The Parties confirm their shared understanding that:

1. An action or a series of related actions by a Party cannot constitute an expropriation unless it interferes with a tangible or intangible property right or property interest¹ in a covered investment.
2. Article 10 (Expropriation and Compensation) of Chapter 11 (Investment) addresses two situations:
 - (a) the first situation is direct expropriation, where a covered investment is nationalised or otherwise directly expropriated through formal transfer of title or outright seizure; and
 - (b) the second situation is where an action or series of related actions by a Party has an effect equivalent to direct expropriation without formal transfer of title or outright seizure.
3. The determination of whether an action or series of related actions by a Party, in a specific fact situation, constitutes an expropriation of the type referred to in Paragraph 2(b) requires a case-by-case, fact-based inquiry that considers among other factors:
 - (a) the economic impact of the government action, although the fact that an action or series of related actions by a Party has an adverse effect on the economic value of an investment, standing alone, does not establish that such an expropriation has occurred;

¹ For the purposes of this Annex, “property interest” refers to such property interest as may be recognised under the laws and regulations of that Party.

- (b) whether the government action breaches the government's prior binding written commitment to the investor, whether by contract, licence or other legal document; and
- (c) the character of the government action, including, its objective and whether the action is disproportionate to the public purpose.²

4. Non-discriminatory regulatory actions by a Party that are designed and applied to achieve legitimate public welfare objectives, such as the protection of public health, safety and the environment do not constitute expropriation of the type referred to in Paragraph 2(b).

² "Public purpose" shall be read with reference to Article 10.1(a) and 10.6 (Expropriation and Compensation) of Chapter 11 (Investment).

12. Replace Chapter 12 (Economic Co-operation) with:

CHAPTER 12

ECONOMIC CO-OPERATION

Article 1

Scope and Objectives

1. The Parties reaffirm the importance of ongoing economic co-operation initiatives between ASEAN, Australia and New Zealand, and agree to complement their existing economic partnership in areas where the Parties have mutual interests, taking into account the different levels of development of the Parties.
2. The Parties acknowledge the provisions to encourage and facilitate economic co-operation included in various Chapters of this Agreement.
3. Economic co-operation under this Chapter shall support implementation of this Agreement through economic co-operation activities which are trade or investment related as specified in the Work Programme.

Article 2

Definitions

For the purposes of this Chapter:

- (a) **implementing Party** or **implementing Parties** means, for each component of the Work Programme, the Party or Parties primarily responsible for the implementation of that component; and
- (b) **Work Programme** means the programme of economic co-operation activities, organised into components, mutually determined by the Parties prior to the entry into force of this Agreement.

Article 3

Resources

1. Recognising the development gaps among the ASEAN Member States and among the Parties, the Parties shall contribute appropriately to the implementation of the Work Programme.
2. In determining the appropriate level of contribution to the Work Programme, the Parties shall take into account:
 - (a) the different levels of development and capacity of Parties;
 - (b) any in-kind contributions able to be made to Work Programme components by Parties; and
 - (c) that the appropriate level of contribution enhances the relevance and sustainability of co-operation, strengthens partnerships between Parties and builds Parties' shared commitment to the effective implementation and oversight of Work Programme components.

Article 4

Economic Co-operation Work Programme

1. Each Work Programme component shall:
 - (a) be trade or investment related and support this Agreement's implementation;
 - (b) be specified in the Work Programme;
 - (c) involve a minimum of two ASEAN Member States, Australia or New Zealand;
 - (d) address the mutual priorities of the participating Parties; and

- (e) where possible, avoid duplicating existing economic co-operation activities.

2. The description of each Work Programme component shall specify the details necessary to provide clarity to the Parties regarding the scope and purpose of such component.

Article 5

Focal Points for Implementation

1. Each Party shall designate a focal point for all matters relating to the implementation of the Work Programme and shall keep all Parties updated on its focal point's details.

2. The focal points shall be responsible for overseeing and reporting on the implementation of the Work Programme in accordance with Article 6 (Implementation and Evaluation of Work Programme Components) and Article 7 (Review of Work Programme), and for responding to inquiries from any Party regarding the Work Programme.

Article 6

Implementation and Evaluation of Work Programme Components

1. Prior to the commencement of each Work Programme component, the implementing Party or implementing Parties, in consultation with relevant participating Parties, shall develop an implementation plan for that Work Programme component and provide that plan to each Party.

2. The implementing Party or implementing Parties for a Work Programme component may use existing mechanisms for the implementation of that component.

3. Until the completion of a Work Programme component, the implementing Party or implementing Parties shall regularly monitor and evaluate the relevant component and provide

periodic reports to each Party including a final component completion report.

Article 7
Review of Work Programme

At the direction of the FTA Joint Committee, the Work Programme shall be reviewed to assess its overall effectiveness and recommendations may be made. The FTA Joint Committee may make modifications to the Work Programme taking into account the review and available resources.

Article 8
**Non-Application of Chapter 20 (Consultations and
Dispute Settlement)**

Chapter 20 (Consultations and Dispute Settlement) shall not apply to any matter arising under this Chapter.

13. Replace Chapter 13 (Intellectual Property) with:

CHAPTER 13

TRADE AND SUSTAINABLE DEVELOPMENT

Article 1 Basic Principles

1. The Parties recall the United Nations General Assembly Resolution 70/1 titled “Transforming our world: the 2030 Agenda for Sustainable Development”, adopted on 25 September 2015 (the “2030 Agenda for Sustainable Development”) and its Sustainable Development Goals.
2. The Parties recall their commitment to the multilateral environmental and labour agreements to which they are individually a party, as well as the 2030 Agenda for Sustainable Development.
3. The Parties recognise trade and sustainable development as a new area for economic co-operation under this Agreement. The Parties recognise the importance of co-operation as a mechanism to strengthen the Parties’ joint and individual efforts and capacities to protect the environment and to collaborate on labour and women’s economic empowerment issues, as they strengthen their trade and investment relations.
4. The Parties recognise that sustainable development encompasses economic development, social development and environmental protection, all three being interdependent and mutually reinforcing, and affirm their desire to promote the development of international trade and investment in a way that contributes to the objectives of sustainable development.
5. The Parties respect the sovereign rights of each Party to develop, set, administer and enforce its laws, regulations and policies, in the area of trade and sustainable development.

6. The Parties share a common aspiration to promote high standards of environmental and labour protection commensurate with each Party's needs, capabilities and national circumstances, and according to each Party's laws and regulations; and to uphold these in the context of sustainable development.

7. The Parties recognise that it is inappropriate to use environmental or labour standards as a disguised means of trade protectionism. The Parties also recognise that it is inappropriate to weaken or reduce levels of protection in their environmental or labour standards to encourage trade or investment.

Article 2

Co-operation

1. The Parties may engage in economic co-operation activities consistent with Article 1 (Basic Principles) in the area of trade and sustainable development.

2. Economic co-operation may be undertaken through ways and means considered appropriate by the FTA Joint Committee.

3. Economic co-operation may cover topics related to:

- (a) the climate and environment;
- (b) the green and blue economy;
- (c) circular economy in manufacturing;¹
- (d) energy;
- (e) labour;

¹ For greater certainty, co-operation related to circular economy in manufacturing shall include capacity-building on the concepts of remanufacturing and repairing or altering of goods.

(f) issues under the Sustainable Development Goals;
and

(g) any other areas as mutually agreed by the Parties.

4. Economic co-operation under this Chapter is subject to the availability of funds and human and other resources, and to each Party's laws and regulations.

5. Where the implementation of this Chapter is inhibited by capacity constraints, the Parties may co-operate under Chapter 12 (Economic Co-operation) to assist ASEAN Member States with such implementation. Such co-operation is subject to the identification of trade and sustainable development policy-related needs; the availability of funds and human and other resources; and each Party's laws and regulations.

Article 3 Contact Points

To ensure that technical co-operation under this Chapter occurs on an ongoing basis, each Party shall designate a contact point or contact points for technical co-operation and information exchange under this Chapter. Each Party shall notify the other Parties of its contact point or contact points and of any change to its contact point or contact points.

Article 4 Non-Application of Chapter 20 (Consultations and Dispute Settlement)

Chapter 20 (Consultations and Dispute Settlement) shall not apply to any matter arising under this Chapter.

14. Replace Chapter 14 (Competition) with:

CHAPTER 14

INTELLECTUAL PROPERTY

Article 1 **Objectives**

Each Party confirms its commitment to reducing impediments to trade and investment by promoting deeper economic integration through effective and adequate creation, utilisation, protection and enforcement of intellectual property rights, taking into account the different levels of economic development and capacity and differences in national legal systems and the need to maintain an appropriate balance between the rights of intellectual property owners and the legitimate interests of users in subject matter protected by intellectual property rights.

Article 2 **Definitions**

For the purposes of this Chapter:

- (a) **intellectual property rights** means copyright and related rights; rights in trademarks, geographical indications, industrial designs, patents, and layout-designs (topographies) of integrated circuits; rights in plant varieties; and rights in undisclosed information; as referred to in the TRIPS Agreement; and
- (b) **WIPO** means the World Intellectual Property Organization.

Article 3 **Affirmation of the TRIPS Agreement**

Each Party affirms its rights and obligations with respect to each other Party under the TRIPS Agreement.

Article 4

National Treatment

1. Each Party shall accord to the nationals of each other Party treatment no less favourable than it accords to its own nationals with regard to the protection¹ of intellectual property, subject to the exceptions provided in the TRIPS Agreement and in those multilateral agreements concluded under the auspices of WIPO.

2. Each Party may avail itself of the exceptions referred to under Paragraph 1 in relation to its judicial and administrative procedures, including requiring a national of any other Party to designate an address for service of process in its territory, or to appoint an agent in its territory, only where such exceptions are:

- (a) necessary to secure compliance with laws and regulations that are not inconsistent with this Chapter; and
- (b) not applied in a manner that would constitute a disguised restriction on trade.

Article 5

Copyright

1. Each Party shall:

- (a) provide to authors of works² the exclusive right to authorise any communication to the public of their works by wire or wireless means;

¹ For the purposes of this Paragraph, “protection” includes matters affecting the availability, acquisition, scope, maintenance, and enforcement of intellectual property rights, as well as those matters affecting the use of intellectual property rights specifically covered by this Chapter. Further, for the purposes of this Paragraph, “protection” also includes the prohibition on circumvention of effective technological measures specified in Article 5 (Copyright).

² For the purposes of this Chapter, “works” includes a cinematograph film.

- (b) provide criminal procedures and penalties at least in cases where a person wilfully infringes copyright for commercial advantage or financial gain; and
- (c) foster the establishment of appropriate bodies for the collective management of copyright and encourage such bodies to operate in a manner that is efficient, publicly transparent and accountable to their members.

2. Each Party shall endeavour to:

- (a) provide to authors of sound recordings³ the exclusive right to authorise any communication to the public of their sound recordings by wire or wireless means;
- (b) provide adequate legal protection and effective legal remedies against the circumvention of effective technological measures⁴ that are used by copyright owners in connection with the exercise of their copyright rights and that restrict acts, in respect of their works, which are not authorised by the copyright owners concerned or permitted by law; and
- (c) provide criminal procedures and penalties at least in cases where a person wilfully commits a significant infringement of copyright, that is not committed for commercial advantage or financial gain and which is not otherwise permitted by law,

³ Where a Party is, or becomes, a member of the *WIPO Performances and Phonograms Treaty* (WPPT), that Party's obligations under this Paragraph shall be subject to any commitments and reservations that Party has made under the WPPT.

⁴ For the purposes of this Chapter, "effective technological measures" means any technology, device, or component that is used by copyright owners in connection with the exercise of their copyright rights and that restricts acts, in respect of their works or sound recordings, which are not authorised by the copyright owners concerned or permitted by law.

but which has a substantial prejudicial impact on the owner of the copyright.

Article 6

Government Use of Software

Each Party confirms its commitment to:

- (a) maintain appropriate laws, regulations or policies that make provision for its central government agencies to continue to use only legitimate computer software in a manner authorised by law and consistent with this Chapter; and
- (b) encourage its respective regional and local governments to maintain or adopt similar measures.

Article 7

Trademarks and Geographical Indications

1. Each Party shall maintain a trademark classification system that is consistent with the *Nice Agreement Concerning the International Classification of Goods and Services for the Purposes of the Registration of Marks*, as amended from time to time.
2. Each Party shall provide high quality trademark rights through the conduct of examination as to substance and formalities and through opposition and cancellation procedures.
3. Each Party shall protect trademarks where they predate, in its jurisdiction, geographical indications in accordance with its domestic law and the TRIPS Agreement.
4. Each Party recognises that geographical indications may be protected through a trademark system.

Article 8

Genetic Resources, Traditional Knowledge and Folklore

Subject to each Party's international obligations, each Party may establish appropriate measures to protect genetic resources, traditional knowledge and folklore.

Article 9

Co-operation

1. The Parties acknowledge the significant differences in capacity between some Parties in the area of intellectual property. Mindful of this, where a Party's implementation of this Chapter is inhibited by capacity constraints, each other Party shall, as appropriate, and upon request, endeavour to provide co-operation to that Party to assist in the implementation of this Chapter.

2. At the request of a Party, any other Party may, to the extent possible and as appropriate, render assistance to the requesting Party in order to enhance the requesting Party's national framework for the acquisition, protection, enforcement, utilisation and creation of intellectual property, with a view to developing intellectual property systems that foster domestic innovation in the requesting Party.

3. The Parties agree to promote dialogue on intellectual property issues, including by:

- (a) designating contact points in relevant government agencies, including contact points for the enforcement of intellectual property rights at the border;
- (b) encouraging interaction between intellectual property experts in order to broaden understanding of each others' intellectual property systems; and

- (c) exchanging information concerning the infringement of intellectual property rights, in accordance with domestic law.

4. The Parties shall endeavour to co-operate in order to promote the efficiency and transparency of intellectual property administration and registration systems, including by exchanging information regarding developments in such systems and by developing publicly accessible databases of registered rights.

5. The Parties shall endeavour to co-operate in order to promote education and awareness regarding the benefits of effective protection and enforcement of intellectual property rights.

6. Parties shall co-operate on border measures with a view to eliminating trade which infringes intellectual property rights. Parties who are members of the WTO shall also co-operate with each other to support the effective implementation of the requirements relating to border measures set out in Articles 51 to 60 of the TRIPS Agreement.

7. Recognising the importance of achieving the objectives of this Chapter, should any Party intend to accede to any of the following treaties, it can seek to co-operate with other Parties to support its accession to, and its implementation of, the following treaties:

- (a) the *Patent Cooperation Treaty 1970*;
- (b) the *Strasbourg Agreement Concerning the International Patent Classification 1971*;
- (c) the *Budapest Treaty on the International Recognition of the Deposit of Micro-organisms for the Purposes of Patent Procedure 1977*;

- (d) the *Protocol Relating to the Madrid Agreement Concerning the International Registration of Marks* 1989;
- (e) the *Patent Law Treaty* 2000;
- (f) the *International Convention for the Protection of New Varieties of Plants* 1991;
- (g) the TRIPS Agreement;
- (h) the *Singapore Treaty on the Law of Trademarks* 2006;
- (i) the *WIPO Copyright Treaty* 1996; and
- (j) the *WIPO Performances and Phonograms Treaty* 1996.

8. Each Party shall, on request and as it considers appropriate, endeavour to provide co-operation to support any Party's efforts to implement an inclusive system⁵ of trademark registration.

9. All co-operation under this Article is subject to the availability of resources.

Article 10

Transparency

1. Each Party shall ensure that its laws and regulations of general application that pertain to the availability, scope, acquisition, enforcement and prevention of the abuse of intellectual property rights are made publicly available in at least the national language of that Party or in the English

⁵ An inclusive system of trademarks does not limit the scope of registrable trademarks and thus permits the registration of all trademarks that are capable of distinguishing a good or service, such as shapes, aspects of packaging, single and multi-colour marks, sounds and scents.

language. Each Party shall also endeavour to provide that final judicial decisions and administrative rulings pertaining to the aforesaid matters are made publicly available in at least the national language of that Party or in the English language.

2. Each Party shall endeavour to make the information referred to in Paragraph 1, which is publicly available, made available in the English language and on the internet.

3. Each Party shall endeavour to make available on the internet databases of all pending and registered trademark rights in its jurisdiction.

Article 11

Recognition of Transitional Periods under the TRIPS Agreement

Nothing in this Chapter shall derogate from any transitional period for implementing a provision of the TRIPS Agreement that has been or may be agreed by the Council for TRIPS, established pursuant to Article IV of the WTO Agreement, either prior or subsequent to the entry into force of this Agreement.

Article 12

Committee on Intellectual Property

1. Recognising the importance of achieving the objectives of this Chapter, the Parties hereby establish a Committee on Intellectual Property (the "IP Committee"), consisting of representatives of the Parties to monitor the implementation and administration of this Chapter.

2. The IP Committee shall meet annually or as mutually determined by the Parties. Meetings may be conducted in person, or by any other means as mutually determined by the Parties.

3. The IP Committee shall determine its terms of reference in accordance with this Chapter.
4. The IP Committee shall determine its work programme in response to priorities as identified by the Parties.
5. In the course of fulfilling its functions, the IP Committee may agree that existing or new mechanisms be utilised or developed in order to promote dialogue between the Parties on intellectual property issues, including by providing opportunities for stakeholders to engage with the Parties on such issues.
6. Each Party shall notify the IP Committee annually of its progress in meeting its commitments under Article 5 (Copyright), and developments regarding accession to treaties listed in Article 9.7 (Co-operation). These notifications shall be submitted at least 30 days prior to the first IP Committee meeting of the year.

15. Replace Chapter 15 (General Provisions and Exceptions) with:

CHAPTER 15

COMPETITION

Article 1 Objectives

The objectives of this Chapter are to promote competition in markets, and enhance economic efficiency and consumer welfare, through the adoption and maintenance of laws and regulations to proscribe anti-competitive activities, and through regional co-operation on the development and implementation of competition laws and regulations among the Parties. The pursuit of these objectives will help the Parties to secure the benefits of this Agreement, including facilitating trade and investment among the Parties.

Article 2 Basic Principles

1. Each Party shall implement this Chapter in a manner consistent with the objectives of this Chapter.
2. Acknowledging each Party's rights and obligations under this Chapter, the Parties recognise:
 - (a) the sovereign rights of each Party to develop, set, administer and enforce its competition laws, regulations and policies; and
 - (b) the significant differences that exist among the Parties in capacity and level of development in the area of competition law and policy.

Article 3

Appropriate Measures against Anti-Competitive Activities¹

1. Each Party shall adopt or maintain competition laws and regulations to proscribe anti-competitive activities,² and shall enforce those laws and regulations accordingly.
2. Each Party shall establish or maintain an authority or authorities to effectively implement its competition laws and regulations.
3. Each Party shall ensure independence in decision making by its authority or authorities in relation to the enforcement of its competition laws and regulations.
4. Each Party shall apply and enforce its competition laws and regulations in a manner that does not discriminate on the basis of nationality.
5. Each Party shall apply its competition laws and regulations to all entities engaged in commercial activities, regardless of their ownership. Any exclusion or exemption from the application of each Party's competition laws and regulations, shall be transparent and based on grounds of

¹ This Article is subject to:

- (a) Annex 15A (Application of Article 3 (Appropriate Measures against Anti-Competitive Activities) and Article 4 (Co-operation) to Brunei Darussalam);
- (b) Annex 15B (Application of Article 3 (Appropriate Measures against Anti-Competitive Activities) and Article 4 (Co-operation) to Cambodia);
- (c) Annex 15C (Application of Article 3 (Appropriate Measures against Anti-Competitive Activities) and Article 4 (Co-operation) to Lao PDR); and
- (d) Annex 15D (Application of Article 3 (Appropriate Measures against Anti-Competitive Activities) and Article 4 (Co-operation) to Myanmar).

² Examples of anti-competitive activities may include anti-competitive agreements, abuses of a dominant position, and anti-competitive mergers and acquisitions.

public policy or public interest.

6. Each Party shall make publicly available its competition laws and regulations, and any guidelines issued in relation to the administration of such laws and regulations, except for internal operating procedures.

7. Each Party shall make public the grounds for any final decision or order to impose a sanction or remedy under its competition laws and regulations, and any appeal therefrom, subject to:

- (a) (i) its laws and regulations;
 - (ii) its need to safeguard confidential information; or
 - (iii) its need to safeguard information on grounds of public policy or public interest; and
- (b) redactions from the final decision or order on any of the grounds referred to in Subparagraph (a)(i) to (iii).

8. Each Party shall ensure that before a sanction or remedy is imposed on any person or entity for breaching its competition laws or regulations, such person or entity is given the reasons, which should be in writing where possible, for the allegations that the Party's competition laws or regulations have been breached, and a fair opportunity to be heard and to present evidence.

9. Each Party shall, subject to any redactions necessary to safeguard confidential information, make the grounds for any final decision or order to impose a sanction or remedy under its competition laws and regulations, and any appeal therefrom, available to the person or entity subject to that

sanction or remedy.³

10. Each Party shall ensure that any person or entity subject to the imposition of a sanction or remedy under its competition laws and regulations has access to an independent review of or appeal against that sanction or remedy.

11. Each Party recognises the importance of timeliness in the handling of competition cases.

Article 4 Co-operation⁴

The Parties recognise the importance of co-operation between or among their respective competition authorities to promote effective competition law enforcement. To this end, the Parties may co-operate on issues relating to competition law enforcement, through their respective competition authorities, in a manner compatible with their respective laws, regulations and important interests, and within their respective available resources. The form of such co-operation may include:

- (a) notification by a Party to another Party of its competition law enforcement activities that it considers may substantially affect the important

³ This Paragraph shall not apply to a jury verdict in a criminal trial.

⁴ This Article is subject to:

- (a) Annex 15A (Application of Article 3 (Appropriate Measures against Anti-Competitive Activities) and Article 4 (Co-operation) to Brunei Darussalam);
- (b) Annex 15B (Application of Article 3 (Appropriate Measures against Anti-Competitive Activities) and Article 4 (Co-operation) to Cambodia);
- (c) Annex 15C (Application of Article 3 (Appropriate Measures against Anti-Competitive Activities) and Article 4 (Co-operation) to Lao PDR); and
- (d) Annex 15D (Application of Article 3 (Appropriate Measures against Anti-Competitive Activities) and Article 4 (Co-operation) to Myanmar).

interests of the other Party, as promptly as reasonably possible;

- (b) upon request, discussion between or among Parties to address any matter relating to competition law enforcement that substantially affects the important interests of the requesting Party;
- (c) upon request, exchange of information between or among Parties to foster understanding or to facilitate effective competition law enforcement; and
- (d) upon request, co-ordination of enforcement actions between or among Parties in relation to the same or related anti-competitive activities.

Article 5

Confidentiality of Information

1. This Chapter shall not require the sharing of information by a Party which is contrary to that Party's laws, regulations, or important interests.
2. Where a Party requests confidential information under this Chapter, the requesting Party shall notify the requested Party of:
 - (a) the purpose of the request;
 - (b) the intended use of the requested information; and
 - (c) any laws or regulations of the requesting Party that may affect the confidentiality of information or require the use of the information for purposes not agreed upon by the requested Party.
3. The sharing of confidential information between any of

the Parties and the use of such information shall be based on terms and conditions agreed by the Parties concerned.

4. If information shared under this Chapter is shared on a confidential basis, then, except to comply with its laws and regulations, the Party receiving the information shall:

- (a) maintain the confidentiality of the information received;
- (b) use the information received only for the purpose disclosed at the time of the request, unless otherwise authorised by the Party providing the information;
- (c) not use the information received as evidence in criminal proceedings carried out by a court or a judge unless, on request of the Party receiving the information, such information is provided for such use in criminal proceedings through diplomatic channels or other channels established in accordance with the laws and regulations of the Parties concerned;
- (d) not disclose the information received to any other authority, entity, or person not authorised by the Party providing the information; and
- (e) comply with any other conditions required by the Party providing the information.

Article 6

Technical Co-operation and Capacity Building

The Parties agree that it is in their common interest to work together, multilaterally or bilaterally, on technical co-operation activities to build necessary capacities to strengthen competition and consumer protection policy development, and competition and consumer protection law enforcement, taking

into account the availability of resources of the Parties. Technical co-operation activities may include:

- (a) sharing of relevant experiences and non-confidential information on the development and implementation of competition and consumer protection law and policy;
- (b) exchange of officials for training purposes;
- (c) exchange of consultants and experts on competition and consumer protection law and policy;
- (d) participation of officials as lecturers, consultants, or participants at training courses on competition and consumer protection law and policy;
- (e) participation of officials in advocacy programmes; and
- (f) any other form of technical co-operation as agreed upon by the Parties.

Article 7

Consumer Protection

1. The Parties recognise the importance of consumer protection law and the enforcement of such law as well as co-operation among the Parties on matters related to consumer protection in order to achieve the objectives of this Chapter.
2. Each Party shall adopt or maintain laws or regulations to proscribe the use in trade of misleading practices, or false or misleading descriptions.
3. Each Party shall establish or maintain an authority or authorities to effectively implement its consumer protection laws and regulations.

4. The Parties recognise the importance of issuing public advisories or warnings against misleading practices or false or misleading descriptions in a manner compatible with their respective laws and regulations.

5. Each Party also recognises the importance of improving awareness of and access to consumer rights and consumer redress mechanisms, including the roles of consumer organisations and industry self-regulation in raising awareness of consumer rights. Each Party also recognises the importance of learning from international best practices.

6. The Parties may co-operate and co-ordinate on matters of mutual interest related to consumer protection. Such co-operation and co-ordination shall be carried out in a manner compatible with the Parties' respective laws and regulations and within their available resources.

7. The Parties may, through their respective authorities, exchange information in relation to the administration and enforcement of their consumer protection laws. Any exchange of information shall be compatible with their respective laws, regulations and important interests, within their available resources, and subject to the requirements and protections in Article 5 (Confidentiality of Information).

Article 8 Consultations

In order to foster understanding between the Parties, or to address specific matters that arise under this Chapter, on request of a Party, a requested Party shall enter into consultations with the requesting Party. In its request, the requesting Party shall indicate, if relevant, how the matter that is the subject of the request affects its important interests, including trade or investment between the Parties concerned. The requested Party shall accord full and sympathetic consideration to the concerns of the requesting Party.

Article 9
Contact Points

To ensure that technical co-operation under this Chapter occurs on an ongoing basis, the Parties shall designate contact points for technical co-operation and information exchange under this Chapter.

Article 10
Non-Application of Chapter 20 (Consultations and
Dispute Settlement)

Chapter 20 (Consultations and Dispute Settlement) shall not apply to any matter arising under this Chapter.

ANNEX 15A

APPLICATION OF ARTICLE 3 (APPROPRIATE MEASURES AGAINST ANTI-COMPETITIVE ACTIVITIES) AND ARTICLE 4 (CO-OPERATION) TO BRUNEI DARUSSALAM

1. If, as of the date of entry into force of the Second Protocol, Brunei Darussalam has not complied with the obligations under Article 3.1 and 3.2 (Appropriate Measures against Anti-Competitive Activities), Brunei Darussalam shall comply with those obligations no later than three years after the date of entry into force of the Second Protocol.
2. Article 3.3 to 3.11 (Appropriate Measures against Anti-Competitive Activities) and Article 4 (Co-operation) shall apply to Brunei Darussalam as soon as it complies with the obligations under Article 3.1 and 3.2 (Appropriate Measures against Anti-Competitive Activities) and, in any case, no later than three years after the date of entry into force of the Second Protocol.
3. During the three-year transitional period, Brunei Darussalam shall take such steps as may be necessary to ensure that it is in compliance with Article 3 (Appropriate Measures against Anti-Competitive Activities) and Article 4 (Co-operation) by the end of the three-year period and shall endeavour to comply with the obligations under those Articles before the end of such period.
4. On request of a Party, Brunei Darussalam shall inform the Parties of its progress since the date of entry into force of the Second Protocol in meeting the obligations under Article 3 (Appropriate Measures against Anti-Competitive Activities) and Article 4 (Co-operation) by the end of the three-year period.

ANNEX 15B

APPLICATION OF ARTICLE 3 (APPROPRIATE MEASURES AGAINST ANTI-COMPETITIVE ACTIVITIES) AND ARTICLE 4 (CO-OPERATION) TO CAMBODIA

1. If, as of the date of entry into force of the Second Protocol, Cambodia has not complied with the obligations under Article 3.1 and 3.2 (Appropriate Measures against Anti-Competitive Activities), Cambodia shall comply with those obligations no later than five years after the date of entry into force of the Second Protocol.
2. Article 3.3 to 3.11 (Appropriate Measures against Anti-Competitive Activities) and Article 4 (Co-operation) shall apply to Cambodia as soon as it complies with the obligations under Article 3.1 and 3.2 (Appropriate Measures against Anti-Competitive Activities) and, in any case, no later than five years after the date of entry into force of the Second Protocol.
3. During the five-year transitional period, Cambodia shall take such steps as may be necessary to ensure that it is in compliance with Article 3 (Appropriate Measures against Anti-Competitive Activities) and Article 4 (Co-operation) by the end of the five-year period and shall endeavour to comply with the obligations under those Articles before the end of such period.
4. On request of a Party, Cambodia shall inform the Parties of its progress since the date of entry into force of the Second Protocol in meeting the obligations under Article 3 (Appropriate Measures against Anti-Competitive Activities) and Article 4 (Co-operation) by the end of the five-year period.

ANNEX 15C

APPLICATION OF ARTICLE 3 (APPROPRIATE MEASURES AGAINST ANTI-COMPETITIVE ACTIVITIES) AND ARTICLE 4 (CO-OPERATION) TO LAO PDR

1. If, as of the date of entry into force of the Second Protocol, Lao PDR has not complied with the obligations under Article 3.1 and 3.2 (Appropriate Measures against Anti-Competitive Activities), Lao PDR shall comply with those obligations no later than three years after the date of entry into force of the Second Protocol.
2. Article 3.3 to 3.11 (Appropriate Measures against Anti-Competitive Activities) and Article 4 (Co-operation) shall apply to Lao PDR as soon as it complies with the obligations under Article 3.1 and 3.2 (Appropriate Measures against Anti-Competitive Activities) and, in any case, no later than three years after the date of entry into force of the Second Protocol.
3. During the three-year transitional period, Lao PDR shall take such steps as may be necessary to ensure that it is in compliance with Article 3 (Appropriate Measures against Anti-Competitive Activities) and Article 4 (Co-operation) by the end of the three-year period and shall endeavour to comply with the obligations under those Articles before the end of such period.
4. On request of a Party, Lao PDR shall inform the Parties of its progress since the date of entry into force of the Second Protocol in meeting the obligations under Article 3 (Appropriate Measures against Anti-Competitive Activities) and Article 4 (Co-operation) by the end of the three-year period.

ANNEX 15D

APPLICATION OF ARTICLE 3 (APPROPRIATE MEASURES AGAINST ANTI-COMPETITIVE ACTIVITIES) AND ARTICLE 4 (CO-OPERATION) TO MYANMAR

1. If, as of the date of entry into force of the Second Protocol, Myanmar has not complied with the obligations under Article 3.1 and 3.2 (Appropriate Measures against Anti-Competitive Activities), Myanmar shall comply with those obligations no later than three years after the date of entry into force of the Second Protocol.
2. Article 3.3 to 3.11 (Appropriate Measures against Anti-Competitive Activities) and Article 4 (Co-operation) shall apply to Myanmar as soon as it complies with the obligations under Article 3.1 and 3.2 (Appropriate Measures against Anti-Competitive Activities) and, in any case, no later than three years after the date of entry into force of the Second Protocol.
3. During the three-year transitional period, Myanmar shall take such steps as may be necessary to ensure that it is in compliance with Article 3 (Appropriate Measures against Anti-Competitive Activities) and Article 4 (Co-operation) by the end of the three-year period and shall endeavour to comply with the obligations under those Articles before the end of such period.
4. On request of a Party, Myanmar shall inform the Parties of its progress since the date of entry into force of the Second Protocol in developing and adopting appropriate competition laws and regulations and in establishing an authority or authorities for the effective implementation of those laws and regulations.

16. Replace Chapter 16 (Institutional Provisions) with:

CHAPTER 16

MICRO, SMALL AND MEDIUM ENTERPRISES

Article 1 Objectives

1. The Parties recognise that MSMEs contribute significantly to economic growth, employment and innovation, and therefore seek to promote information sharing and co-operation to increase the ability of MSMEs to utilise and benefit from the opportunities created by this Agreement.
2. The Parties acknowledge that MSMEs are disproportionately affected by disasters and public emergencies. This Chapter seeks to promote co-operation among the Parties to facilitate the participation of MSMEs in international trade and in addressing trade-related issues.
3. The Parties acknowledge that various Chapters in this Agreement contain provisions that contribute to encouraging and facilitating the participation of MSMEs in this Agreement.

Article 2 Information Sharing

1. Each Party shall promote the sharing of information related to this Agreement that is relevant to MSMEs, including through the establishment and maintenance of a publicly accessible information platform, and through information exchange to share knowledge, experiences and best practices among the Parties.
2. The information to be made publicly accessible referred to in Paragraph 1 will include:
 - (a) the full text of this Agreement;

- (b) information on trade and investment-related laws and regulations that each Party considers relevant to MSMEs; and
- (c) additional business-related information that each Party considers useful for MSMEs interested in benefitting from the opportunities provided by this Agreement.

3. Each Party shall make publicly accessible the information referred to in Paragraph 1, either on the AANZFTA website¹ or a website established by the Party.

4. Where, in accordance with Paragraph 3, a Party makes information publicly accessible, including through online means, that information may include links to any equivalent websites of the other Parties or a link to the AANZFTA website.

5. Each Party shall, regularly or on request of another Party, review the information referred to in Paragraph 2 and the links referred to in Paragraph 4 to ensure that the information provided is accurate and up-to-date.

6. Each Party shall work towards ensuring that information made publicly accessible pursuant to this Article is presented in a manner that is easy to use for MSMEs. Where possible, each Party shall endeavour to make the information referred to in Paragraph 2 available in the English language.

Article 3

Co-operation

1. The Parties shall strengthen their co-operation under this Chapter through sharing and exchanging information on best practices in relation to MSMEs. Such co-operation may include:

¹ The AANZFTA website may be accessed at <https://aanzfta.asean.org>.

- (a) encouraging efficient and effective implementation of facilitative and transparent trade rules and regulations;
- (b) improving MSMEs' access to markets and participation in global value chains, including by promoting and facilitating partnerships among businesses;
- (c) promoting the use of electronic commerce by MSMEs;
- (d) exploring opportunities for exchanges of experiences among Parties' entrepreneurial programmes;
- (e) promoting the formalisation of MSMEs;
- (f) encouraging innovation and use of technology including supporting digital transformation and innovative start-ups;
- (g) promoting awareness, understanding and effective use of intellectual property systems among MSMEs;
- (h) promoting good regulatory practices and building capacity in formulating and implementing regulations, policies and programmes that contribute to MSMEs' development;
- (i) helping MSMEs develop capabilities in sustainability;
- (j) encouraging a vibrant and conducive sustainability ecosystem for MSMEs in the region;

- (k) providing information on promoting access to finance throughout MSMEs' various stages of growth;
- (l) supporting MSMEs to capture opportunities in new and emerging areas including in the green economy;
- (m) strengthening human capital and talent development capabilities of MSMEs;
- (n) enhancing the capability and competitiveness of MSMEs; and
- (o) enhancing MSMEs' knowledge of and capacity to utilise free trade agreements.

2. Co-operation activities undertaken under this Chapter are subject to the availability of resources and any terms and conditions agreed between the Parties.

Article 4

Contact Points

Each Party shall, within 30 days of the date of entry into force of the Second Protocol for that Party, notify the other Parties of its contact point for this Chapter. Each Party shall promptly notify the other Parties of any change to its contact point.

Article 5

Committee on MSMEs

1. The Parties hereby establish a Committee on MSMEs (the "MSMEs Committee"), consisting of government officials of the Parties.

2. The functions of the MSMEs Committee shall be to:

- (a) identify ways to assist MSMEs of the Parties to take advantage of the commercial opportunities and benefits under this Agreement. This may include exchanging and sharing information on seminars, workshops or other activities such as export counselling undertaken by the Parties;
- (b) consider any other matters pertaining to MSMEs as appropriate and as agreed by the Parties, including any issues raised by MSMEs regarding their ability to benefit from this Agreement; and
- (c) report to the FTA Joint Committee as required and make recommendations to the FTA Joint Committee as appropriate.

3. The MSMEs Committee shall co-ordinate its work programme with other relevant bodies established under the Agreement and shall submit a report of any activities undertaken to the FTA Joint Committee as appropriate.

4. The MSMEs Committee may seek to collaborate with appropriate experts, international organisations and the private sector in carrying out its work programme and activities, including through consultation and dialogue with MSMEs as agreed by the Parties.

5. The MSMEs Committee shall meet within one year of the date of entry into force of the Second Protocol, and thereafter as determined by the Parties.

Article 6

Non-Application of Dispute Settlement

Dispute settlement mechanisms in this Agreement shall not apply to any matter arising under this Chapter.

17. Replace Chapter 17 (Consultations and Dispute Settlement) with:

CHAPTER 17

GOVERNMENT PROCUREMENT

Article 1 **Objectives**

The objectives of this Chapter are to recognise the importance of promoting the transparency of laws, regulations and procedures, facilitating participation by MSMEs, ensuring integrity, promoting environmentally sustainable procurement and the use of electronic means in procurement, and enhancing co-operation among the Parties, regarding government procurement.

Article 2 **Scope**

1. This Chapter shall apply to the laws, regulations and procedures of a Party regarding government procurement implemented by its central government entities, as defined or notified by that Party for the purposes of this Chapter.
2. Nothing in this Chapter shall require a Least Developed Country Party to undertake any obligation regarding transparency and co-operation. A Least Developed Country Party may benefit from co-operation among the Parties.

Article 3 **General Principles**

The Parties recognise the role of government procurement in furthering the economic integration of the region so as to promote growth and employment. Where government procurement is expressly open to international competition, each Party shall consider ways to promote and apply important principles of transparency, value for money, and accountability and due process in its government procurement

procedures, where appropriate and consistent with that Party's laws, regulations and procedures.

Article 4

Transparency

1. Each Party shall make publicly available any law, regulation or procedure regarding government procurement, including, to the extent possible and as appropriate, information on where tender opportunities and contract award notices are published.

2. If a Party maintains any law, regulation or procedure that provides preferential treatment for domestic goods, services or suppliers, including MSMEs, the Party shall endeavour to make such laws, regulations or procedures, including the criteria for eligibility, publicly available.

3. To the extent possible and as appropriate, each Party endeavours to make available and update the information referred to in Paragraphs 1 and 2 through electronic means.

4. Each Party shall specify in Annex 17A (Paper or Electronic Means Utilised by Parties for the Publication of Transparency Information) the paper or electronic means utilised by that Party to publish the information referred to in Paragraphs 1 and 2.

5. Each Party endeavours to make the information referred to in Paragraphs 1 and 2 available in the English language.

6. To the extent possible and if appropriate, where a request has been made by an unsuccessful supplier, a Party's procuring entity is encouraged to provide that unsuccessful supplier with an explanation of the reasons why the procuring entity did not select that supplier's tender, or an explanation of the advantages of the successful supplier's tender.

Article 5

Use of Electronic Means

In respect of procurement conducted by entities within the scope of this Chapter, the Parties shall endeavour to use electronic means to the widest extent practicable for the publication of notices, tender documentation, information exchange and communication, and the submission of tenders.

Article 6

Environmentally Sustainable Procurement

The Parties recognise that government procurement can contribute to environmental sustainability. Accordingly, the Parties shall endeavour to incorporate environmentally sustainable procurement policies and practices to the extent possible and as appropriate.

Article 7

Ensuring Integrity in Procurement Practices

1. Each Party shall ensure that criminal or administrative laws, regulations, and procedures exist to address corruption in its government procurement. This may include rendering ineligible for participation in the Party's procurements, either indefinitely or for a stated period of time, suppliers that the Party has determined to have engaged in fraudulent or other illegal actions in relation to government procurement in the Party's territory.
2. Each Party shall have in place laws, regulations or procedures to manage any potential conflict of interest on the part of those engaged in or having influence over a government procurement.

Article 8

Facilitation of Participation by MSMEs

The Parties recognise the important contribution that MSMEs can make to economic growth and employment, and the importance of facilitating the participation of MSMEs in government procurement.

Article 9

Co-operation

1. The Parties shall endeavour to co-operate on matters relating to government procurement, with a view to achieving a better understanding of each Party's respective government procurement systems. Such co-operation may include:

- (a) exchanging information on Parties' laws, regulations and procedures, and any modifications thereof;
- (b) providing training, technical assistance or capacity building to Parties, and sharing information on these initiatives;
- (c) sharing information on best practices, including those in relation to MSMEs;
- (d) sharing information on electronic procurement systems; and
- (e) sharing information on developing and expanding the use of electronic means in government procurement systems.

Article 10

Review

The Parties may review this Chapter pursuant to Article 10 (Review) of Chapter 21 (Final Provisions) with a view to

improving this Chapter to facilitate government procurement, as agreed by the Parties.

Article 11

Contact Points

Each Party shall, within 30 days of the date of entry into force of the Second Protocol for that Party, designate one or more contact points to facilitate co-operation and information sharing under this Chapter and notify the other Parties of the relevant details of that contact point or those contact points. Each Party shall promptly notify the other Parties of any change regarding the relevant details of its contact point or contact points.

Article 12

Non-Application of Dispute Settlement

Dispute settlement mechanisms in this Agreement shall not apply to any matter arising under this Chapter.

ANNEX 17A

PAPER OR ELECTRONIC MEANS UTILISED BY PARTIES FOR THE PUBLICATION OF TRANSPARENCY INFORMATION

Australia:

Publication of general laws and regulations

- www.legislation.gov.au

Publication of government procurement procedures

- www.finance.gov.au

Publication of tender opportunities and contract award notices

- www.tenders.gov.au

Brunei Darussalam:

Publication of procurement rules and regulations

- www.mofe.gov.bn/divisions/state-tenders-board-general-information.aspx
- www.mofe.gov.bn/divisions/state-tender-board-downloads.aspx

Publication of tender advertisement

- www.pelitabrunei.gov.bn/Lists/IklanIklan/Iklan%20Tawaran.aspx

Indonesia:

Publication of government procurement laws, regulations, procedures and tender notices

- <https://inaproc.id>

Malaysia:

Publication of general laws, regulations and procedures regarding government procurement

- <https://www.mof.gov.my/portal/ms>

New Zealand:

Publication of general laws and regulations

- www.legislation.govt.nz

Publication of government procurement procedures

- www.procurement.govt.nz

Publication of tender notices

- www.gets.govt.nz

Philippines:

Publication of general laws, regulations and procedures regarding government procurement

- www.officialgazette.gov.ph

- www.gppb.gov.ph

Publication of tender notices

- www.philgeps.gov.ph

Singapore:

Publication of general laws and regulations

- <http://sso.agc.gov.sg>

Publication of procedures and tender notices

- www.gebiz.gov.sg

Thailand:

Publication of general laws, regulations, procedures and tender notices

- www.gprocurement.go.th

Viet Nam:

Publication of general laws, regulations, procedures and tender notices

- <https://muasamcong.mpi.gov.vn>

18. Replace Chapter 18 (Final Provisions) with:

CHAPTER 18

GENERAL PROVISIONS AND EXCEPTIONS

Article 1 General Exceptions

1. For the purposes of Chapter 2 (Trade in Goods), Chapter 3 (Rules of Origin), Chapter 4 (Customs Procedures and Trade Facilitation), Chapter 5 (Sanitary and Phytosanitary Measures), Chapter 6 (Standards, Technical Regulations and Conformity Assessment Procedures), Chapter 10 (Electronic Commerce) and Chapter 11 (Investment), Article XX of GATT 1994 shall be incorporated into and shall form part of this Agreement, *mutatis mutandis*.

2. For the purposes of Chapter 8 (Trade in Services), Chapter 9 (Movement of Natural Persons), Chapter 10 (Electronic Commerce) and Chapter 11 (Investment), Article XIV of GATS including its footnotes shall be incorporated into and shall form part of this Agreement, *mutatis mutandis*.

3. For the purposes of this Agreement, the Parties understand that measures referred to in Article XX(f) of GATT 1994 include measures necessary to protect national treasures or specific sites of historical or archaeological value, or measures necessary to support creative arts of national value.¹

4. For the purposes of Chapter 8 (Trade in Services) and Chapter 11 (Investment), subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between

¹ "Creative arts" include the performing arts – including theatre, dance and music – visual arts and craft, literature, film and video, language arts, creative on-line content, indigenous traditional practice and contemporary cultural expression, and digital interactive media and hybrid art work, including those that use new technologies to transcend discrete art form divisions. The term encompasses those activities involved in the presentation, execution and interpretation of the arts, and the study and technical development of these art forms and activities.

Parties where like conditions prevail, or a disguised restriction on trade in services or investment, nothing in these Chapters shall be construed to prevent the adoption or enforcement by a Party of measures necessary to protect national treasures or specific sites of historical or archaeological value, or measures necessary to support creative arts of national value.²

5. A Party shall hold consultations with a view to reaching agreement on any necessary adjustment required to maintain the overall balance of commitments undertaken by the Parties under Chapter 8 (Trade in Services) and Chapter 11 (Investment) if requested by a Party affected by the measures referred to in Paragraph 4.

Article 2

Security Exceptions

Nothing in this Agreement shall be construed to:

- (a) require a Party to furnish or allow access to any information the disclosure of which it determines to be contrary to its essential security interests; or
- (b) preclude a Party from applying measures that it considers necessary for:
 - (i) the fulfilment of its obligations under the United Nations Charter for the maintenance or restoration of international peace or security; or

² "Creative arts" include the performing arts – including theatre, dance and music – visual arts and craft, literature, film and video, language arts, creative on-line content, indigenous traditional practice and contemporary cultural expression, and digital interactive media and hybrid art work, including those that use new technologies to transcend discrete art form divisions. The term encompasses those activities involved in the presentation, execution and interpretation of the arts, and the study and technical development of these art forms and activities.

- (ii) the protection of its own essential security interests.

Article 3

Taxation Measures

1. Except as provided in this Article, nothing in this Agreement shall apply to taxation measures.

2. This Agreement shall only grant rights or impose obligations with respect to taxation measures where:

- (a) corresponding rights and obligations are also granted or imposed under the WTO Agreement;
- (b) they are granted or imposed under Article 9 (Transfers) of Chapter 11 (Investment); or
- (c) they are granted or imposed under Article 10 (Expropriation and Compensation) of Chapter 11 (Investment).

3. Where Paragraph 2(b) or (c) applies, Section B (Investment Disputes between a Party and an Investor) of Chapter 11 (Investment) shall also apply in respect of taxation measures.

4. If there is a dispute described in Article 19.1 (Scope and Definitions) of Chapter 11 (Investment) that may relate to a taxation measure, the relevant Parties, including representatives of their tax administrations, shall hold consultations. Any tribunal established pursuant to Section B (Investment Disputes between a Party and an Investor) of Chapter 11 (Investment) shall accord serious consideration to a joint decision of the relevant Parties as to whether the measure in question is a taxation measure. For this purpose, Article 26.7 (Conduct of the Arbitration) of Chapter 11 (Investment) shall apply *mutatis mutandis*.

5. Nothing in this Agreement shall affect the rights and obligations of any Party under any tax convention relating to the avoidance of double taxation in force between any of the Parties. In the event of any inconsistency relating to a taxation measure between this Agreement and any such tax convention, the latter shall prevail. Any consultations between the relevant Parties about whether an inconsistency relates to a taxation measure shall be done by the competent tax authorities, as stipulated under the domestic laws and regulations of the relevant Parties. The request for such consultations shall be addressed through the contact points designated in accordance with Article 2 (Communications) of Chapter 19 (Institutional Provisions).

6. Nothing in this Agreement shall oblige a Party to extend to any other Party the benefit of any treatment, preference or privilege arising from any existing or future agreement relating to the avoidance of double taxation or from the provisions on the avoidance of double taxation in any other international agreement or arrangement by which the Party is bound.

7. For the purposes of this Article, taxation measures do not include any import or customs duties.

Article 4

Measures to Safeguard the Balance of Payments

1. Where a Party is in serious balance of payments and external financial difficulties or under threat thereof, it may:

- (a) in the case of trade in goods, in accordance with GATT 1994 and the *Understanding on the Balance-of-Payments Provisions of the General Agreement on Tariffs and Trade 1994* in Annex 1A to the WTO Agreement, adopt restrictive import measures;
- (b) in the case of trade in services, adopt or maintain restrictions on trade in services on which it has

undertaken commitments, including on payments or transfers for transactions related to such commitments.

2. In the case of investments, where a Party is in serious balance of payments and external financial difficulties or under threat thereof, or where, in exceptional circumstances, payments or transfers relating to capital movements cause or threaten to cause serious difficulties for macroeconomic management, it may adopt or maintain restrictions on payments or transfers related to covered investments as defined in Article 1 (Definitions) of Chapter 11 (Investment).

3. Restrictions adopted or maintained under Paragraph 1(b) or 2 shall:

- (a) be consistent with the IMF Articles of Agreement;
- (b) avoid unnecessary damage to the commercial, economic and financial interests of any other Party;
- (c) not exceed those necessary to deal with the circumstances described in Paragraph 1(b) or 2;
- (d) be temporary and be phased out progressively as the situation specified in Paragraph 1(b) or 2 improves; and
- (e) be applied on a non-discriminatory basis such that no Party is treated less favourably than any other Party or non-Party.

4. With respect to trade in services and investment,

- (a) it is recognised that particular pressures on the balance of payments of a Party in the process of economic development or economic transition may necessitate the use of restrictions to ensure,

inter alia, the maintenance of a level of financial reserves adequate for the implementation of its programme of economic development or economic transition;

- (b) in determining the incidence of such restrictions, a Party may give priority to economic sectors which are more essential to their economic or development programmes. However, such restrictions shall not be adopted or maintained for the purpose of protecting a particular sector.

5. Any restrictions adopted or maintained by a Party under Paragraph 1 or 2, or any changes therein, shall be notified promptly to the other Parties.

6. A Party adopting or maintaining any restrictions under Paragraph 1 or 2 shall:

- (a) in the case of investment, respond to any other Party that requests consultations in relation to the restrictions adopted by it, if such consultations are not otherwise taking place outside this Agreement;
- (b) in the case of trade in services, if consultations in relation to the restrictions adopted by it are not taking place at the WTO, a Party, if requested, shall promptly commence consultations with any interested Party.

Article 5

Treaty of Waitangi

1. Provided that such measures are not used as a means of arbitrary or unjustified discrimination against persons of the other Parties or as a disguised restriction on trade in goods and services, nothing in this Agreement shall preclude the adoption by New Zealand of measures it deems necessary to accord more favourable treatment to Māori in respect of

matters covered by this Agreement including in fulfilment of its obligations under the Treaty of Waitangi.

2. The Parties agree that the interpretation of the Treaty of Waitangi, including as to the nature of the rights and obligations arising under it, shall not be subject to the dispute settlement provisions of this Agreement. Chapter 20 (Consultations and Dispute Settlement) shall otherwise apply to this Article. An arbitral tribunal established pursuant to Article 11 (Establishment and Re-convening of Arbitral Tribunals) of Chapter 20 (Consultations and Dispute Settlement) may be requested to determine only whether any measure (referred to in Paragraph 1) is inconsistent with their rights under this Agreement.

Article 6

Screening Regime and Dispute Settlement

A decision by a competent authority, including a foreign investment authority, of a Party^{3, 4} on whether or not to approve or admit a foreign investment proposal, and the enforcement of any conditions or requirements that an approval or admission is subject to, shall not be subject to the dispute settlement provisions under Section B (Investment Disputes between a Party and an Investor) of Chapter 11

³ For the purposes of this Article, “a competent authority, including a foreign investment authority” means, as of the date of entry into force of the Second Protocol:

- (a) for Australia, the Treasurer of the Commonwealth of Australia under Australia’s Foreign Investment Framework including the *Foreign Acquisitions and Takeovers Act 1975* (Commonwealth), and any amendments thereto;

(Investment) or Chapter 20 (Consultations and Dispute Settlement).

-
- (b) For Brunei Darussalam, a competent authority includes an authority designated under any relevant law, regulation and policy, as may be amended;
 - (c) for Cambodia, the competent authorities established under relevant laws, regulations and policies, including the Council for the Development of Cambodia designated under the *Royal Kram No. NS/RKM/1021/014* dated 15 October 2021 promulgating *Law on Investment of the Kingdom of Cambodia*, Municipal-Provincial Investment Sub-Committees designated under the *Sub-Decree No. 120 ANK/BK* dated 20 June 2022 on the Establishment and Management of Capital-Provincial Investment Sub-Committees, as may be amended;
 - (d) for Indonesia, competent authority including a foreign investment authority designated under the *Law Number 25 Year 2007 on Investment*, *Law Number 8 Year 1995 on Capital Market*, *Law Number 21 Year 2011 on Financial Service Authority*, *Law Number 7 Year 1992 on Banking*, *Law Number 40 Year 2014 on Insurance*, *Law Number 11 Year 1992 on Pension Fund*, *Law Number 1 Year 2013 on Micro Finance Institution*, *Government Regulation in Lieu of Law Number 2 of 2022 on Job Creation* and other relevant laws, regulations, and policies, as may be amended;
 - (e) for Lao PDR, the Ministry of Planning and Investment under the *Law on Investment Promotion* (No. 14/NA, dated 17 November 2016), the Ministry of Industry and Commerce under the *Law on Enterprise* (No. 46/NA, dated 26 December 2013), and other competent authorities under relevant laws, regulations and policies, and any amendments thereto;
 - (f) for Malaysia, the Ministers performing functions and exercising powers under, but not limited to, the *Promotion of Investments Act 1986* [Act 327], the *Income Tax Act 1967* [Act 53], the *Petroleum Development Act 1974* [Act 144], and the *Industrial Co-ordination Act 1975* [Act 156], and any amendments thereto;
 - (g) for Myanmar, the Myanmar Investment Commission and Region/State Investment Committees under the *Myanmar Investment Law*, the *Pyidaungsu Hluttaw Law No. 40/2016* dated 18 October 2016 and the *Myanmar Investment Rules, Notification No. 35/2017* dated 30 March 2017, and committees under the *Myanmar Special Economic Zone Law*, the *Pyidaungsu Hluttaw Law No. 1/2014* dated 23 January 2014 and the *Industrial Zone Law, the Pyidaungsu Hluttaw Law No. 7/2020* dated 26 May 2020, and other relevant laws, regulations, and policies, and any amendments thereto;
 - (h) for New Zealand, the decision-making Ministers authorised under New Zealand's overseas investment framework including the *Overseas*

Investment Act 2005 and the *Fisheries Act 1996*, and any amendments thereto;

- (i) for Singapore, a competent authority includes an authority designated under any relevant law, regulation and policy, as may be amended;
- (j) for Thailand, the competent authorities responsible under its laws, regulations, and policies, as may be amended, for the sectors or activities where foreign investment is proposed or approved; and
- (k) for Viet Nam, the competent authority as defined in the *Law on Investment* and other relevant laws and regulations such as *Law on Securities*, *Law on Credit Institutions*, *Law on Insurance Business*, *Law on Oil and Gas* and policies, as may be amended.

If a Party establishes a competent authority, including a foreign investment authority after the date of entry into force of the Second Protocol, this Article shall also apply to such competent authority.

⁴ For the purposes of this Article, “a decision by a competent authority, including a foreign investment authority” means, for the Philippines, the decision by the Securities and Exchange Commission under *Republic Act No. 11232*, otherwise known as the *Revised Corporation Code of the Philippines*; the National Security Council under *Executive Order No. 292*, otherwise known as the *Administrative Code of 1987*, as amended; the Board of Investments under *Executive Order No. 226*, otherwise known as the *Omnibus Investments Code of 1987*, as amended; the Office of the President and Inter-Agency Investment Promotion Coordination Committee (IIPCC) under *Republic Act No. 11647*, otherwise known as an *Act Promoting Foreign Investments*, amending thereby *Republic Act No. 7042*, otherwise known as the *Foreign Investments Act of 1991*, as amended, and *Republic Act No. 11659*, otherwise known as an *Act Amending Commonwealth Act No. 146*, otherwise known as the *Public Service Act*, as amended; and the relevant agencies of the Philippine Government vested with jurisdiction and mandate to regulate specific sectors or activities under such other laws; and any amendments thereto.

19. The following shall be Chapter 19:

CHAPTER 19

INSTITUTIONAL PROVISIONS

Article 1

FTA Joint Committee

1. The Parties hereby establish a free trade agreement joint committee (the FTA Joint Committee) consisting of representatives of the Parties.
2. The functions of the FTA Joint Committee shall be to:
 - (a) review the implementation and operation of this Agreement;
 - (b) consider and recommend to the Parties any amendments to this Agreement;
 - (c) supervise and co-ordinate the work of all subsidiary bodies established pursuant to this Agreement;
 - (d) adopt, where appropriate, decisions and recommendations of subsidiary bodies established pursuant to this Agreement;
 - (e) consider any other matter that may affect the operation of this Agreement or that is entrusted to the FTA Joint Committee by the Parties; and
 - (f) carry out any other functions as the Parties may agree.
3. In the fulfilment of its functions, the FTA Joint Committee may establish additional subsidiary bodies, including *ad hoc* bodies, and assign them with tasks on specific matters, or delegate its responsibilities to any subsidiary body established pursuant to this Agreement including:

- (a) Committee on Trade in Goods established pursuant to Article 19 (Committee on Trade in Goods) of Chapter 2 (Trade in Goods):
 - (i) Sub-Committee on Rules of Origin established pursuant to Article 18 (Sub-Committee on Rules of Origin) of Chapter 3 (Rules of Origin);
 - (ii) Sub-Committee on Sanitary and Phytosanitary Matters established pursuant to Article 10 (Meetings Among the Parties on Sanitary and Phytosanitary Matters) of Chapter 5 (Sanitary and Phytosanitary Measures); and
 - (iii) Sub-Committee on Standards, Technical Regulations and Conformity Assessment Procedures established pursuant to Article 13 (Sub-Committee on Standards, Technical Regulations and Conformity Assessment Procedures) of Chapter 6 (Standards, Technical Regulations and Conformity Assessment Procedures);
- (b) Committee on Trade in Services established pursuant to Article 28 (Committee on Trade in Services) of Chapter 8 (Trade in Services);
- (c) Committee on Investment established pursuant to Article 18 (Committee on Investment) of Chapter 11 (Investment); and
- (d) Committee on Intellectual Property established pursuant to Article 12 (Committee on Intellectual Property) of Chapter 14 (Intellectual Property).

4. The FTA Joint Committee shall establish its rules and procedures at its first meeting.

5. Unless the Parties agree otherwise, the FTA Joint Committee shall convene its first meeting within one year after this Agreement enters into force. Its subsequent meetings shall be convened at such frequency as the Parties may mutually determine, and as necessary to discharge its functions under this Agreement. The FTA Joint Committee shall convene alternately in ASEAN Member States, Australia and New Zealand, unless the Parties agree otherwise. Special meetings of the FTA Joint Committee may be convened, as agreed by the Parties, within 30 days upon the request of a Party.

6. The FTA Joint Committee shall regularly report to the consultations of the ASEAN Economic Ministers, the Trade Minister of Australia and the Trade Minister of New Zealand through the meetings of their Senior Economic Officials.

Article 2

Communications

Each Party shall designate a contact point to facilitate communications among the Parties on any matter relating to this Agreement. All official communications in this regard shall be in the English language.

20. The following shall be Chapter 20:

CHAPTER 20
CONSULTATIONS AND DISPUTE SETTLEMENT
SECTION A

Introductory Provisions

Article 1
Objectives

The objective of this Chapter is to provide an effective, efficient and transparent process for consultations and settlement of disputes arising under this Agreement.

Article 2
Definitions

For the purposes of this Chapter, the following definitions shall apply unless the context otherwise requires:

- (a) **Complaining Party** means any Party or Parties that request consultations under Article 6 (Consultations);
- (b) **dispute arising under this Agreement** means a complaint made by a Party concerning any measure affecting the operation, implementation or application of this Agreement whereby any benefit accruing to the Complaining Party directly or indirectly under this Agreement is being nullified or impaired, or the attainment of any objective of this Agreement is being impeded, as a result of the failure of the Responding Party to carry out its obligations¹ under this Agreement;²

¹ A failure to carry out its obligations includes application by the Responding Party of any measure which is in conflict with the obligations under this Agreement.

² Non-violation complaints are not permitted under this Agreement.

- (c) **Parties to the dispute** means the Complainant Party and the Responding Party;
- (d) **Responding Party** means any Party to which the request for consultations is made under Article 6 (Consultations); and
- (e) **Third Party** means any Party who has notified its substantial trade interest or substantial interest in the matter pursuant to Article 6.7 (Consultations) or Article 10.1 (Third Parties) respectively.

Article 3

Scope and Coverage

1. Except as otherwise provided in this Agreement, this Chapter shall apply to the avoidance or settlement of disputes arising under this Agreement. This Chapter shall not apply to the settlement of disputes arising under Chapter 5 (Sanitary and Phytosanitary Measures), Chapter 12 (Economic Co-operation), Chapter 13 (Trade and Sustainable Development), Chapter 15 (Competition), Chapter 16 (Micro, Small and Medium Enterprises) and Chapter 17 (Government Procurement).
2. This Chapter shall apply subject to such special and additional provisions on dispute settlement contained in other Chapters of this Agreement.
3. Subject to Article 5 (Choice of Forum), this Chapter is without prejudice to the rights of a Party to have recourse to dispute settlement procedures available under other agreements to which it is a party.
4. This Chapter may be invoked in respect of measures affecting the observance of this Agreement taken by central, regional or local governments or authorities within the territory of a Party.

Article 4

General Provisions

1. This Agreement shall be interpreted in accordance with the customary rules of treaty interpretation of public international law.
2. All notifications, requests and replies made pursuant to this Chapter shall be in writing.
3. The Parties to the dispute are encouraged at every stage of a dispute to make every effort to reach a mutually agreed solution to the dispute. Where a mutually agreed solution is reached, the terms and conditions of the agreement shall be notified to the other Parties.
4. Unless otherwise specified, any time periods provided for in this Chapter may be modified by mutual agreement of the Parties to the dispute provided that any modification shall not prejudice the rights of the Third Parties pursuant to Article 10 (Third Parties).

Article 5

Choice of Forum

1. Where a dispute concerning any matter arises under this Agreement and under another international agreement to which the Parties to the dispute are party, the Complaining Party may select the forum in which to address that matter and that forum shall be used to the exclusion of other possible fora in respect of that matter.
2. For the purposes of this Article, the Complaining Party shall be deemed to have selected the forum in which to settle the dispute when it has requested the establishment of an arbitral tribunal pursuant to Article 8 (Request for Establishment of Arbitral Tribunals) or requested the establishment of, or referred a matter to, a similar dispute settlement panel under another international agreement.

3. This Article does not apply where the Parties to the dispute agree in writing that this Article shall not apply to a particular dispute.

SECTION B

Consultation Provisions

Article 6 Consultations

1. Any Party may request consultations with any other Party with respect to any dispute arising under this Agreement. A Responding Party shall accord due consideration to a request for consultations made by a Complaining Party and shall accord adequate opportunity for such consultations.

2. Any request for consultations shall give the reasons for the request, including identification of the measures at issue and an indication of the legal basis for the complaint.

3. A copy of all such requests shall be simultaneously provided to all Parties. The Responding Party shall immediately acknowledge receipt of the request by way of notification to all Parties, indicating the date on which the request was received.

4. The Responding Party shall, unless otherwise mutually agreed, reply to the request within seven days after the date of its receipt and shall enter into consultations within a period of no more than:

- (a) 10 days after the date of receipt of the request in cases of urgency, including perishable goods; or
- (b) 30 days after the date of receipt of the request for all other matters.

5. If the Responding Party does not enter into consultations within the periods specified in Paragraph 4, or a period otherwise mutually agreed, the Complaining Party may proceed directly to request the establishment of an arbitral tribunal pursuant to Article 8 (Request for Establishment of Arbitral Tribunals).

6. The Parties to the dispute shall make every effort to reach a mutually satisfactory solution through consultations. To this end, the Parties to the dispute shall:

- (a) provide sufficient information to enable a full examination of the matter, including how the measures at issue might affect the implementation or application of this Agreement;
- (b) treat any confidential or proprietary information exchanged in the course of consultations on the same basis as the Party providing the information; and
- (c) endeavour to make available for the consultations personnel of its government agencies or other regulatory bodies who have responsibility for and/or expertise in the matter under consultation.

7. Whenever a Party other than the Parties to the dispute considers that it has a substantial trade interest in the consultations, such Party may notify the Parties to the dispute within seven days after the notification of the request for consultations, of its desire to be joined in the consultations. Such notification shall be simultaneously provided to all Parties. Such Party shall be joined in the consultations if the Parties to the dispute agree.

Article 7
Good Offices, Conciliation, Mediation

1. The Parties to the dispute may at any time agree to good offices, conciliation or mediation. Procedures for good offices, conciliation or mediation may begin at any time and may be terminated at any time.
2. If the Parties to the dispute agree, procedures for good offices, conciliation or mediation may continue while the matter is being examined by an arbitral tribunal established or re-convened under this Chapter.
3. Proceedings involving good offices, conciliation and mediation and positions taken by the Parties to the dispute during these proceedings shall be confidential and without prejudice to the rights of any Parties to the dispute in any further or other proceedings.

SECTION C

Adjudication Provisions

Article 8
Request for Establishment of Arbitral Tribunals

1. The Complaining Party may request the establishment of an arbitral tribunal to consider the matter if:
 - (a) the Responding Party does not enter into consultations in accordance with Article 6.4 (Consultations); or
 - (b) if the consultations fail to resolve a dispute within:
 - (i) 20 days after the date of receipt of the request for consultations in cases of urgency including perishable goods;

- (ii) 60 days after the date of receipt of the request for consultations regarding any other matter; or
- (iii) such other period as the Parties to the dispute may agree.

2. A request made pursuant to Paragraph 1 shall identify the specific measures at issue and provide details of the factual and legal basis of the complaint (including the provisions of this Agreement to be addressed by the arbitral tribunal) sufficient to present the problem clearly.

3. A copy of all such requests shall be simultaneously provided to all Parties. The Responding Party shall immediately acknowledge receipt of the request by way of notification to all Parties, indicating the date on which the request was received.

4. Where a request is made pursuant to Paragraph 1, an arbitral tribunal shall be established in accordance with Article 11 (Establishment and Re-convening of Arbitral Tribunals).

Article 9

Procedures for Multiple Complainants

1. Where more than one Party requests the establishment of an arbitral tribunal related to the same matter, a single arbitral tribunal may be established to examine these complaints if all of the Parties to the disputes agree. The Parties to the disputes should seek to establish a single arbitral tribunal whenever feasible.

2. The single arbitral tribunal shall organise its examination and present its findings in such a manner that the rights which the Parties to the dispute would have enjoyed had separate arbitral tribunals examined the complaints are in no way impaired.

3. If more than one arbitral tribunal is established to examine the complaints related to the same matter, the Parties to the disputes shall endeavour to ensure that the same persons serve as arbitrators for each arbitral tribunal. The arbitral tribunals shall consult to ensure, to the greatest extent possible, that the timetables for the arbitral tribunal processes are harmonised.

Article 10

Third Parties

1. Any Party having a substantial interest in a matter before an arbitral tribunal may notify the Parties to the dispute of this interest no later than 10 days after the date of receipt by the Responding Party of the request for the establishment of the arbitral tribunal or the date of a request for a Compliance Review Tribunal pursuant to Article 16 (Compliance Review). Such notification shall be simultaneously provided to all Parties. Any Party notifying its substantial interest shall have the rights and obligations of a Third Party.

2. A Third Party shall receive the submissions of the Parties to the dispute to the first substantive meeting of the arbitral tribunal with the Parties to the dispute.

3. A Third Party shall have an opportunity to make at least one written submission to the arbitral tribunal and shall have an opportunity to be heard by the arbitral tribunal at its first substantive meeting with the Parties to the dispute. Any submissions or other documents submitted by Third Parties shall be simultaneously provided to the Parties to the dispute and other Third Parties.

4. The Parties to the dispute may agree to provide additional or supplemental rights to Third Parties regarding participation in arbitral tribunal proceedings. In providing additional or supplemental rights, the Parties to the dispute may impose conditions. Unless otherwise agreed by the Parties to the dispute, the arbitral tribunal shall not grant any

additional or supplemental rights to any Third Parties regarding participation in arbitral tribunal proceedings.

5. If a Third Party considers that a measure already the subject of an arbitral tribunal proceeding nullifies or impairs benefits accruing to it under this Agreement, such Party may have recourse to dispute settlement procedures under this Chapter.

Article 11

Establishment and Re-convening of Arbitral Tribunals

1. An arbitral tribunal requested pursuant to Article 8 (Request for Establishment of Arbitral Tribunals) shall be established in accordance with this Article.

2. Unless the Parties to the dispute otherwise agree, the arbitral tribunal shall consist of three arbitrators. All appointments and nominations of arbitrators under this Article shall conform fully with the requirements in Paragraphs 9 and 10.

3. Within five days of the date of the receipt of a request under Article 8 (Request for Establishment of Arbitral Tribunals), the Parties to the dispute shall enter into consultations with a view to reaching agreement on the procedures for composing the arbitral tribunal, taking into account the factual, technical and legal circumstances of the dispute. The Parties to the dispute may agree to use any of the optional procedures specified in Annex 20B (Optional Procedures for Composing Arbitral Tribunals). Any procedures for composing the arbitral tribunal which are agreed under this Paragraph shall be used for the composition of the arbitral tribunal and shall also be used for the purposes of Paragraphs 12 and 13.

4. If the Parties to the dispute are unable to reach agreement on the procedures for composing the arbitral tribunal within 15 days of the date of the receipt of the request

referred to in Paragraph 3, any Party to the dispute may at any time thereafter notify the other Parties to the dispute that it wishes to use the procedures set forth in Paragraphs 5 to 7. Where such a notification is made, the arbitral tribunal shall be composed in accordance with Paragraphs 5 to 7.

5. The Complaining Party or Parties shall appoint one arbitrator within 10 days of the date of the receipt of the notification referred to in Paragraph 4. The Responding Party shall appoint one arbitrator within 20 days of the date of the receipt of the notification referred to in Paragraph 4.

6. Following the appointment of the arbitrators in accordance with Paragraph 5, the Parties to the dispute shall agree on the appointment of the third arbitrator who shall serve as the chair of the arbitral tribunal. To assist in reaching this agreement, each of the Parties to the dispute may provide to the other Parties to the dispute a list of up to three nominees for appointment as the chair of the arbitral tribunal. If the Parties to the dispute have not agreed on the chair of the arbitral tribunal within 15 days of the appointment of the second arbitrator, the two appointed arbitrators shall designate by common agreement the third arbitrator who shall chair the arbitral tribunal.

7. If all three arbitrators have not been appointed within 45 days of the date of the receipt of the notification referred to in Paragraph 4, any Party to the dispute may request the Director-General of the WTO to make the remaining appointments within a further period of 15 days. Any lists of nominees which were provided under Paragraph 6 shall also be provided to the Director-General of the WTO and may be used in making the required appointments.

8. The date of establishment of the arbitral tribunal shall be the date on which the last arbitrator is appointed.

9. All arbitrators shall:

- (a) have expertise or experience in law, international trade, other matters covered by this Agreement, or the resolution of disputes arising under international trade agreements;
- (b) be chosen strictly on the basis of objectivity, reliability, and sound judgement;
- (c) be independent of, and not be affiliated with or take instructions from, any Party to the dispute;
- (d) not have dealt with the matter in any capacity; and
- (e) disclose, to the Parties to the dispute, information which may give rise to justifiable doubts as to their independence or impartiality.

10. Unless the Parties to the dispute otherwise agree, arbitrators shall not be nationals of a Party to the dispute. In addition, the chair of arbitral tribunal shall not have his or her usual place of residence in the territory of a Party to the dispute.

11. Arbitrators shall serve in their individual capacities and not as government representatives, nor as representatives of any organisation. Parties shall not give them instructions nor seek to influence them as individuals with regard to matters before an arbitral tribunal.

12. If an arbitrator appointed under this Article resigns or becomes unable to act, a successor arbitrator shall be appointed in the same manner as prescribed for the appointment of the original arbitrator and shall have all the powers and duties of the original arbitrator. The work of the arbitral tribunal shall be suspended during the appointment of the successor arbitrator.

13. Where an arbitral tribunal is re-convened under Article 16 (Compliance Review) or Article 17 (Compensation and Suspension of Concessions or other Obligations) the re-convened arbitral tribunal shall, where possible, have the same arbitrators as the original arbitral tribunal. Where this is not possible, the replacement arbitrator(s) shall be appointed in the same manner as prescribed for the appointment of the original arbitrator(s), and shall have all the powers and duties of the original arbitrator(s).

Article 12

Functions of Arbitral Tribunals

1. An arbitral tribunal shall make an objective assessment of the matter before it, including an objective assessment of:

- (a) the facts of the case;
- (b) the applicability of the provisions of this Agreement cited by the Parties to the dispute; and
- (c) whether the Responding Party has failed to carry out its obligations under this Agreement.

2. An arbitral tribunal shall have the following terms of reference unless the Parties to the dispute agree otherwise within 20 days from the date of the establishment of an arbitral tribunal:

“To examine, in the light of the relevant provisions of this Agreement, the matter referred to in the request for establishment of an arbitral tribunal made pursuant to Article 8 (Request for Establishment of Arbitral Tribunals), and to make such findings and if applicable, suggestions provided for in this Agreement.”

The arbitral tribunal shall make its findings in accordance with this Agreement.

3. The arbitral tribunal shall set out in its report:
- (a) a descriptive section summarising the arguments of the Parties to the dispute and Third Parties;
 - (b) its findings on the facts of the case and on the applicability of the provisions of this Agreement;
 - (c) its findings on whether the Responding Party has failed to carry out its obligations under this Agreement; and
 - (d) its reasons for its findings in Subparagraphs (b) and (c).

4. In addition to Paragraph 3, an arbitral tribunal may include in its report any other findings jointly requested by the Parties to the dispute. The arbitral tribunal may suggest ways in which the Responding Party could implement the findings.

5. Unless the Parties to the dispute otherwise agree, an arbitral tribunal shall base its report solely on the relevant provisions of this Agreement and the submissions and arguments of the Parties to the dispute. An arbitral tribunal shall only make the findings and suggestions provided for in this Agreement.

6. The interests of Third Parties and those of other Parties shall be fully taken into account during the arbitral tribunal proceedings. Third Parties' submissions shall be reflected in the report of the arbitral tribunal.

7. The findings and suggestions of the arbitral tribunal cannot add to or diminish the rights and obligations provided in this Agreement or any other international agreement.

8. The arbitral tribunal shall consult regularly the Parties to the dispute and provide adequate opportunities for the development of a mutually satisfactory solution to the dispute.

9. An arbitral tribunal re-convened under this Chapter shall also carry out functions with regard to compliance review under Article 16 (Compliance Review) and review of level of suspension of concessions or other obligations under Article 17 (Compensation and Suspension of Concessions or other Obligations). Paragraphs 1 to 3 shall not apply to an arbitral tribunal re-convened under Article 16 (Compliance Review) and Article 17 (Compensation and Suspension of Concessions or other Obligations).

10. An arbitral tribunal shall make its findings by consensus provided that where an arbitral tribunal is unable to reach consensus it may make its findings by majority vote.

Article 13

Arbitral Tribunal Procedures

1. An arbitral tribunal established pursuant to Article 11 (Establishment and Re-convening of Arbitral Tribunals) shall adhere to this Chapter. The arbitral tribunal shall apply the rules of procedure set out in Annex 20A (Rules of Procedure for Arbitral Tribunal Proceedings) (the “Rules of Procedure Annex”) unless the Parties to the dispute agree otherwise. On the request of a Party to the dispute, or on its own initiative, the arbitral tribunal may, after consulting the Parties to the dispute, adopt additional rules of procedure which do not conflict with the provisions of this Chapter or with the Rules of Procedure Annex.

2. An arbitral tribunal re-convened under Article 16 (Compliance Review) or Article 17 (Compensation and Suspension of Concessions or other Obligations) may establish its own procedures which do not conflict with this Chapter or the Rules of Procedure Annex, in consultation with

the Parties to the dispute, drawing as it deems appropriate from this Chapter or the Rules of Procedure Annex.

Timetable

3. After consulting the Parties to the dispute, an arbitral tribunal shall, as soon as practicable and whenever possible within 15 days after the establishment of the arbitral tribunal, fix the timetable for the arbitral tribunal process. The arbitral tribunal process, from the date of establishment until the date of the final report shall, as a general rule, not exceed the period of nine months, unless the Parties to the dispute agree otherwise.

4. Similarly, a Compliance Review Tribunal re-convened pursuant to Article 16 (Compliance Review) shall, as soon as practicable and whenever possible within 15 days after re-convening, fix the timetable for the compliance review process taking into account the time periods specified in Article 16 (Compliance Review).

Arbitral Tribunal Proceedings

5. Arbitral tribunal proceedings should provide sufficient flexibility so as to ensure high-quality reports, while not unduly delaying the arbitral tribunal process.

6. Arbitral tribunal deliberations shall be confidential. The Parties to the dispute and Third Parties shall be present only when invited by the arbitral tribunal to appear before it. An arbitral tribunal shall hold its hearings in closed session unless the Parties to the dispute agree otherwise. All presentations and statements made at hearings shall be made in the presence of the Parties to the dispute. There shall be no *ex parte* communications with the arbitral tribunal concerning matters under consideration by it.

Submissions

7. Each Party to the dispute shall have an opportunity to set out in writing the facts of its case, its arguments and counter arguments. The timetable fixed by the arbitral tribunal shall include precise deadlines for submissions by the Parties to the dispute and Third Parties.

Hearings

8. The timetable fixed by the arbitral tribunal shall provide for at least one hearing for the Parties to the dispute to present their case to the arbitral tribunal. As a general rule, the timetable shall not provide more than two hearings unless special circumstances exist.

9. The venue for hearings shall be decided by mutual agreement between the Parties to the dispute. If there is no agreement, the venue shall alternate between the capitals of the Parties to the dispute with the first hearing to be held in the capital of the Responding Party.

Confidentiality

10. Written submissions to the arbitral tribunal shall be treated as confidential, but shall be made available to the Parties to the dispute. No Party to the dispute shall be precluded from disclosing statements of its own positions to the public provided that there is no disclosure of information which has been designated as confidential by a Party to the dispute or Third Party. The Parties to the dispute, Third Parties and the arbitral tribunal shall treat as confidential information submitted by a Party to the dispute to the arbitral tribunal which that Party has designated as confidential. A Party to the dispute shall upon request of a Party, provide a non-confidential summary of the information contained in its written submissions that could be disclosed to the public.

Additional Information and Technical Advice

11. The Parties to the dispute and Third Parties shall respond promptly and fully to any request by an arbitral tribunal for such information as the arbitral tribunal considers necessary and appropriate.

12. An arbitral tribunal may seek information and technical advice from any individual or body which it deems appropriate. However, before doing so the arbitral tribunal shall seek the views of the Parties to the dispute. Where the Parties to the dispute agree that the arbitral tribunal should not seek the additional information or technical advice, the arbitral tribunal shall not proceed. The arbitral tribunal shall provide the Parties to the dispute with any information or technical advice it receives and an opportunity to provide comments.

Report

13. The arbitral tribunal shall provide to the Parties to the dispute an interim report, meeting the requirements specified in Article 12.3 (Functions of Arbitral Tribunals).

14. The interim report shall be provided at least four weeks before the deadline for completion of the final report. The arbitral tribunal shall accord adequate opportunity to the Parties to the dispute to review the entirety of its interim report prior to its finalisation and shall include a discussion of any comments made by the Parties to the dispute in its final report.

15. The interim and final report of the arbitral tribunal shall be drafted without the presence of the Parties to the dispute. Opinions expressed in the report of the arbitral tribunal by its individual members shall be anonymous.

16. The arbitral tribunal shall provide its final report to all other Parties seven days after the report is presented to the Parties to the dispute, and at any time thereafter a Party to the dispute may make the report publicly available subject to the

protection of any confidential information contained in the report.

Article 14

Suspension and Termination of Proceedings

1. The Parties to the dispute may agree that the arbitral tribunal suspend its work at any time for a period not exceeding 12 months from the date of such agreement. Within this period, the suspended arbitral proceeding shall be resumed upon the request of any Party to the dispute. If the work of the arbitral tribunal has been continuously suspended for more than 12 months, the authority for establishment of the arbitral tribunal shall lapse unless the Parties to the dispute agree otherwise.
2. The Parties to the dispute may agree to terminate the proceedings of an arbitral tribunal in the event that a mutually satisfactory solution to the dispute has been found.
3. Before the arbitral tribunal presents its final report, it may at any stage of the proceedings propose to the Parties to the dispute that the dispute be settled amicably.
4. The Parties to the dispute shall notify the other Parties that the arbitral tribunal has been suspended, terminated or its authority has lapsed pursuant to Paragraph 1.

SECTION D

Implementation Provisions

Article 15

Implementation

1. Where an arbitral tribunal finds that the Responding Party has failed to carry out its obligations under this Agreement, the Responding Party shall comply with its obligations under this Agreement.

2. Within 30 days of the date of the presentation of the arbitral tribunal's final report to the Parties to the dispute, the Responding Party shall notify the Complaining Party:

- (a) of its intentions with respect to implementation, including an indication of possible actions it may take to comply with the obligation in Paragraph 1;
- (b) whether such implementation can take place immediately; and
- (c) if such implementation cannot take place immediately, the reasonable period of time the Responding Party would need to implement.

3. If it is impracticable to comply immediately with the obligation in Paragraph 1, the Responding Party shall have a reasonable period of time to do so.

4. If a reasonable period of time is required, it shall, whenever possible, be mutually agreed by the Parties to the dispute. Where the Parties to the dispute are unable to agree on the reasonable period of time within 45 days of the date of the presentation of the arbitral tribunal's final report to the Parties to the dispute, any Party to the dispute may request that the chair of the arbitral tribunal determine the reasonable period of time. Unless the Parties to the dispute otherwise agree, such requests shall be made no later than 120 days from the date of the presentation of the arbitral tribunal's final report to the Parties to the dispute.

5. Where a request is made pursuant to Paragraph 4, the chair of the arbitral tribunal shall present the Parties to the dispute with a report containing a determination of the reasonable period of time and the reasons for such determination within 45 days of the date of the request.

6. As a guideline, the reasonable period of time determined by the chair of the arbitral tribunal should not exceed 15

months from the date of the presentation of the arbitral tribunal's final report to the Parties to the dispute. However, such reasonable period of time may be shorter or longer, depending upon the particular circumstances.

Article 16

Compliance Review

1. Where the Parties to the dispute disagree on the existence or consistency with this Agreement of measures taken to comply with the obligation in Article 15.1 (Implementation), such dispute shall be decided through recourse to an arbitral tribunal re-convened for this purpose (Compliance Review Tribunal).³ Unless otherwise specified in this Chapter, a Compliance Review Tribunal may be convened at the request of any Party to the dispute.

2. Such request may only be made after the earlier of:

- (a) the expiry of the reasonable period of time; or
- (b) a notification to the Complaining Party by the Responding Party that it has complied with the obligation in Article 15.1 (Implementation).

3. A Compliance Review Tribunal shall make an objective assessment of the matter before it, including an objective assessment of:

- (a) the factual aspects of any implementation action taken by the Responding Party; and
- (b) whether the Responding Party has complied with the obligation in Article 15.1 (Implementation).

4. The Compliance Review Tribunal shall set out in its report:

³ Consultations under Article 6 (Consultations) are not required for these procedures.

- (a) a descriptive section summarising the arguments of the Parties to the dispute and Third Parties;
- (b) its findings on the factual aspects of the case; and
- (c) its findings on whether the Responding Party has complied with the obligation in Article 15.1 (Implementation).

5. The Compliance Review Tribunal shall, where possible, provide its interim report to the Parties to the dispute within 75 days of the date it re-convenes, and its final report 15 days thereafter. When the Compliance Review Tribunal considers that it cannot provide either report within the relevant timeframe, it shall inform the Parties to the dispute in writing of the reasons for the delay together with an estimate of the period within which it will submit the report.

6. Where an arbitral tribunal is requested to re-convene pursuant to Paragraph 1, it shall re-convene within 15 days of the date of the request. The period from the date of the request for the arbitral tribunal to re-convene to the submission of its final report shall not exceed 120 days, unless Article 11.12 (Establishment and Re-convening of Arbitral Tribunals) applies or the Parties to the dispute otherwise agree.

Article 17

Compensation and Suspension of Concessions or other Obligations

1. Compensation and the suspension of concessions or other obligations are temporary measures available in the event that the Responding Party does not comply with its obligation under Article 15.1 (Implementation). However, neither compensation nor the suspension of concessions or other obligations is preferred to compliance with the obligation under Article 15.1 (Implementation). Compensation is voluntary and, if granted, shall be consistent with this Agreement.

2. Where either of the following circumstances exists:
- (a) the Responding Party has notified the Complaining Party that it does not intend to comply with the obligation in Article 15.1 (Implementation); or
 - (b) a failure to comply with the obligation in Article 15.1 (Implementation) has been established in accordance with Article 16 (Compliance Review),

the Responding Party shall, if so requested by the Complaining Party, enter into negotiations with a view to developing mutually acceptable compensation.

3. If no satisfactory compensation has been agreed within 30 days of the date of a request made under Paragraph 2, the Complaining Party may at any time thereafter notify the Responding Party and the other Parties that it intends to suspend the application to the Responding Party of concessions or other obligations equivalent to the level of nullification and impairment, and shall have the right to begin suspending concessions or other obligations 30 days after the date of receipt of the notification.

4. The right to suspend concessions or other obligations arising under Paragraph 3 shall not be exercised where:

- (a) a review is being undertaken pursuant to Paragraph 8; or
- (b) a mutually agreed solution has been reached.

5. A notification made under Paragraph 3 shall specify the level of concessions or other obligations that the Complaining Party proposes to suspend, and the relevant Chapter and sector(s) which the concessions or other obligations are related to.

6. In considering what concessions or other obligations to suspend, the Complaining Party shall apply the following principles:

- (a) the Complaining Party should first seek to suspend concessions or other obligations in the same sector or sectors as that affected by the measure; and
- (b) the Complaining Party may suspend concessions or other obligations in other sectors if it considers that it is not practicable or effective to suspend concessions or other obligations in the same sector.

7. The level of suspending concessions or other obligations shall be equivalent to the level of nullification and impairment.

8. Within 30 days from the date of receipt of a notification made under Paragraph 3, if the Responding Party objects to the level of suspension proposed or considers that the principles set forth in Paragraph 6 have not been followed, the Responding Party may request the arbitral tribunal to re-convene to make findings on the matter. The arbitral tribunal shall provide its assessment to the Parties to the dispute within 30 days of the date it re-convenes. Where an arbitral tribunal is requested to re-convene pursuant to this Paragraph, it shall re-convene within 15 days of the date of the request, unless Article 11.12 (Establishment and Re-convening of Arbitral Tribunals) applies.

9. The suspension of concessions or other obligations shall be temporary and shall only be applied until such time as the obligation in Article 15.1 (Implementation) has been complied with or a mutually satisfactory solution is reached.

10. Where the right to suspend concessions or other obligations has been exercised under this Article, if the Responding Party considers that:

- (a) the level of concessions or other obligations suspended by the Complaining Party is not equivalent to the level of the nullification and impairment; or
- (b) it has complied with the obligation in Article 15.1 (Implementation),

it may request the arbitral tribunal to re-convene to examine the matter.⁴

11. Where the arbitral tribunal re-convenes pursuant to Paragraph 10(a), Paragraph 8 shall apply. Where the arbitral tribunal re-convenes pursuant to Paragraph 10(b), Article 16.3 to 16.5 (Compliance Review) shall apply.

SECTION E

Final Provisions

Article 18

Special and Differential Treatment Involving Newer ASEAN Member States

1. At all stages of the determination of the causes of a dispute and of dispute settlement procedures involving newer ASEAN Member States, particular sympathetic consideration shall be given to the special situation of newer ASEAN Member States. In this regard, Parties shall exercise due restraint in raising matters under these procedures involving a Least Developed Country Party. If nullification or impairment

⁴ Where a Compliance Review Tribunal determines that measures taken to comply are inconsistent with this Agreement, it may also, on request, assess whether the level of any existing suspension of concessions is still appropriate and, if not, assess an appropriate level.

is found to result from a measure taken by a Least Developed Country Party, a Complaining Party shall exercise due restraint regarding matters covered under Article 17 (Compensation and Suspension of Concessions or other Obligations) or other obligations pursuant to these procedures.

2. Where one or more of the Parties to a dispute is a newer ASEAN Member State, the arbitral tribunal's reports shall explicitly indicate the form in which account has been taken of relevant provisions on special and differential treatment for a newer ASEAN Member State that form part of this Agreement which have been raised by the newer ASEAN Member State in the course of the dispute settlement procedures.

Article 19 Expenses

1. Unless the Parties to the dispute otherwise agree, each Party to a dispute shall bear the costs of its appointed arbitrator and its own expenses and legal costs.

2. Unless the Parties to the dispute otherwise agree, the costs of the chair of the arbitral tribunal and other expenses associated with the conduct of its proceedings shall be borne in equal parts by the Parties to the dispute.

Article 20 Contact Points

1. Each Party shall designate a contact point for this Chapter and shall notify the other Parties of the details of this contact point within 30 days of the entry into force of this Agreement. Each Party shall notify the other Parties of any change to its contact point.

2. Any request, written submission or other document relating to any proceedings pursuant to this Chapter shall be delivered to the relevant Party or Parties through their

designated contact points who shall provide confirmation of receipt of such documents in writing.

Article 21 Language

1. All proceedings pursuant to this Chapter shall be conducted in the English language.
2. Any document submitted for use in any proceedings pursuant to this Chapter shall be in the English language. If any original document is not in the English language, a Party submitting it for use in the proceedings shall provide an English language translation of that document.

ANNEX 20A

RULES OF PROCEDURE FOR ARBITRAL TRIBUNAL PROCEEDINGS

1. Any reference made in these Rules to an Article is a reference to the appropriate Article in Chapter 20 (Consultations and Dispute Settlement).

Timetable

2. After consulting the Parties to the dispute, an arbitral tribunal shall, as soon as practicable and whenever possible within 15 days after the establishment of the arbitral tribunal, fix the timetable for the arbitral tribunal process. The arbitral tribunal process, from the date of establishment until the date of the final report shall, as a general rule, not exceed the period of nine months, unless the Parties to the dispute agree otherwise.

3. In determining the timetable for the arbitral tribunal process, the arbitral tribunal shall provide sufficient time for the Parties to the dispute to prepare their respective submissions. The arbitral tribunal shall set precise deadlines for written submissions by the Parties to the dispute and they shall respect those deadlines. The interim report shall be provided at least four weeks before the deadline for completion of the final report.

4. The arbitral tribunal shall present to the Parties to the dispute its final report within 180 days from the date of its establishment. In cases of urgency, including those relating to perishable goods, the arbitral tribunal shall aim to present its report to the Parties to the dispute within 90 days from the date of its establishment. When the arbitral tribunal considers that it cannot present its final report within 180 days or within 90 days in cases of urgency, it shall inform the Parties to the dispute in writing of the reasons for the delay together with an estimate of the period within which it will present its report.

5. Any time period applicable to the arbitral tribunal proceeding shall be suspended for a period that begins on the date on which any member of the arbitral tribunal resigns or becomes unable to act and ends on the date on which the successor member is appointed.

6. Unless otherwise agreed by the Parties to the dispute, an arbitral tribunal may, in consultation with the Parties to the dispute, modify any time period applicable in the arbitral tribunal proceeding and make such other procedural or administrative adjustments as may be required in the proceeding.

Operation of Arbitral Tribunals

7. The chair of the arbitral tribunal shall preside at all of its meetings. An arbitral tribunal may delegate to the chair authority to make administrative and procedural decisions.

8. Except as otherwise provided in this Annex, the arbitral tribunal may conduct its business by any means, including by telephone, facsimile transmission and any other means of electronic communication.

9. Only members of the arbitral tribunal may take part in the deliberations of the arbitral tribunal.

10. The arbitral tribunal may, in consultation with the Parties to the dispute, retain such number of assistants, interpreters or translators, or designated note takers as may be required for the proceeding and permit them to be present during its deliberations. Any such arrangements established by the arbitral tribunal may be modified by the agreement of the Parties to the dispute.

11. The arbitral tribunal's deliberations shall be confidential. The members of the arbitral tribunal and the persons retained by the arbitral tribunal shall maintain the confidentiality of arbitral tribunal proceedings and deliberations.

12. There shall be no *ex parte* communications with the arbitral tribunal concerning matters under consideration by it.

13. The interests of Third Parties and those of other Parties shall be fully taken into account during the arbitral tribunal proceedings.

Written Submissions and Other Documents

14. Each Party to the dispute shall transmit to the arbitral tribunal a first submission in writing setting out the facts of its case and its arguments. Unless the Parties agree otherwise, a Complaining Party shall deliver its first submission to the arbitral tribunal and to the Responding Party within 14 days after the date of the establishment of the arbitral tribunal. The Responding Party shall deliver its first submission to the arbitral tribunal and to the Complaining Party within 21 days after the date of receipt of the first submission of the Complaining Party. Any subsequent written submissions shall be submitted simultaneously.

15. A Party to the dispute shall deliver no less than four copies of its written submissions to the arbitral tribunal and one copy to the other Parties to the dispute. Third Parties shall receive the submissions of the Parties to the dispute to the first substantive hearing.

16. In respect of any request, notice or other document(s) related to the arbitral tribunal proceeding that is not covered by Rules 14 and 15, each Party to the dispute may deliver a copy of the document(s) to the other Party to the dispute by facsimile, email or other means of electronic transmission.

17. A Party to the dispute may at any time correct minor errors of a clerical nature in any request, notice, written submission or other document(s) related to the arbitral tribunal proceeding by delivering a new document clearly indicating the changes.

Hearings

18. At the first substantive hearing with the Parties to the dispute, each Party to the dispute shall present the facts of its case and its arguments. The Complaining Party shall present its position first. The Parties to the dispute shall be given an opportunity for final statements, with the Complaining Party presenting its statement first.

19. All Third Parties shall be invited to present their views during a separate session of the first substantive hearing of the arbitral tribunal set aside for that purpose. All Third Parties may be present during the entirety of this session.

20. The Parties to the dispute and Third Parties shall make available to the arbitral tribunal written versions of their oral statements and responses to questions made in hearings with the arbitral tribunal.

Availability of Information

21. Written submissions to the arbitral tribunal shall be treated as confidential, but shall be made available to the Parties to the dispute. No Party to the dispute shall be precluded from disclosing statements of its own positions to the public provided that there is no disclosure of information which has been designated as confidential by a Party to the dispute or Third Party. The Parties to the dispute, Third Parties and the arbitral tribunal shall treat as confidential information submitted by a Party to the dispute to the arbitral tribunal which that Party has designated as confidential. A Party to the dispute shall, upon request of another Party, provide a non-confidential summary of the information contained in its written submissions that could be disclosed to the public.

Information Gathering

22. The Parties to the dispute and Third Parties shall respond promptly and fully to any request by an arbitral

tribunal for such information as the arbitral tribunal considers necessary and appropriate.

23. An arbitral tribunal may seek information and technical advice from any individual or body which it deems appropriate. However, before doing so the arbitral tribunal shall seek the views of the Parties to the dispute. Where the Parties to the dispute agree that the arbitral tribunal should not seek the additional information or technical advice, the arbitral tribunal shall not proceed. The arbitral tribunal shall provide the Parties to the dispute with any information or technical advice it receives and an opportunity to provide comments.

Reports

24. The arbitral tribunal shall provide to the Parties to the dispute an interim report, meeting the requirements specified in Article 12.3 (Functions of Arbitral Tribunals).

25. The interim report shall be provided at least four weeks before the deadline for completion of the final report. The arbitral tribunal shall accord adequate opportunity to the Parties to the dispute to review the entirety of its interim report prior to its finalisation and shall include a discussion of any comments made by the Parties to the dispute in its final report.

26. The interim report and final report of the arbitral tribunal shall be drafted without the presence of the Parties to the dispute. Opinions expressed in the reports of the arbitral tribunal by its individual members shall be anonymous.

Venue

27. The venue for the arbitral tribunal hearings shall be decided by mutual agreement between the Parties to the dispute. If there is no agreement, the venue shall alternate between the capitals of the Parties to the dispute with the first hearing to be held in the capital of the Responding Party.

Remuneration and Payment of Expenses

28. The arbitral tribunal shall keep a record and render a final account of all general expenses incurred in connection with the proceedings, including those paid to its assistants, designated note takers or other individuals that it retains pursuant to Rule 10.

ANNEX 20B

OPTIONAL PROCEDURES FOR COMPOSING ARBITRAL TRIBUNALS

As provided in Article 11.3 (Establishment and Re-convening of Arbitral Tribunals), the Parties to the dispute may agree to use any of the following optional procedures, or variations thereof, for the purpose of composing an arbitral tribunal.

Optional Procedure A

1. The Complaining Party and the Responding Party shall each appoint one arbitrator within (*period to be agreed by the Parties to the dispute*) of the date of the receipt of a request to establish an arbitral tribunal. If either Party fails to appoint an arbitrator within such period, then the arbitrator appointed by the other Party shall act as the sole arbitrator of the arbitral tribunal.

2. Where two arbitrators are appointed in accordance with Paragraph 1, the Parties to the dispute shall designate by common agreement the third arbitrator who shall chair the arbitral tribunal. If the Parties to the dispute have not designated the chair of the arbitral tribunal within (*period to be agreed by the Parties to the dispute*) of the appointment of the second arbitrator, the two arbitrators appointed in accordance with Paragraph 1 shall designate by common agreement the third arbitrator who shall chair the tribunal. If the chair of the arbitral tribunal has not been designated by the arbitrators within (*period to be agreed by the Parties to the dispute*) of the appointment of the second arbitrator, the Director-General of the WTO shall, at the request of any Party to the dispute, appoint the chair of the arbitral tribunal within (*period to be agreed by the Parties to the dispute*) of that request.

Optional Procedure B

1. The Complaining Party and the Responding Party shall each appoint one arbitrator within (*period to be agreed by the Parties to the dispute*) of the date of the receipt of a request to establish an arbitral tribunal.

2. The Parties to the dispute shall agree on the appointment of the third arbitrator within (*period to be agreed by the Parties to the dispute*) of the appointment of the third arbitrator who shall serve as chair of the arbitral tribunal. If all three appointments have not been made within (*period to be agreed by the Parties to the dispute*), the necessary appointments shall be made at the request of any Party to the dispute by the Director-General of the WTO within a further (*period to be agreed by the Parties to the dispute*).

Optional Procedure C

1. Within (*period to be agreed by the Parties to the dispute*) of the date of the receipt of a request to establish an arbitral tribunal, each Party to the dispute shall provide to the other Parties to the dispute a list of up to (*number to be agreed by the Parties to the dispute*) nominees for appointment as arbitrators, including at least two individuals suitable for appointment as chair. The Parties to the dispute shall then consult with each other on the composition of the arbitral tribunal with the objective of appointing the arbitrators drawing as appropriate on the lists of nominees.

2. If all of the arbitrators have not been appointed within (*period to be agreed by the Parties to the dispute*) of the request to establish an arbitral tribunal, any of the remaining arbitrators shall be appointed at the request of any Party to the dispute by random drawing from the lists of nominees separated for this purpose into separate lists of nominations for appointment as chair or as a regular arbitrator.

21. The following shall be Chapter 21:

CHAPTER 21

FINAL PROVISIONS

Article 1

Annexes, Appendices and Footnotes

The Annexes, Appendices and footnotes to this Agreement shall constitute an integral part of this Agreement.

Article 2

Relation to Other Agreements

1. Each Party reaffirms its rights and obligations under the WTO Agreement and other agreements to which the Parties are party.
2. Nothing in this Agreement shall be construed to derogate from any right or obligation of a Party under the WTO Agreement and other agreements to which the Parties are party.
3. In the event of any inconsistency between this Agreement and any other agreement to which two or more Parties are party, such Parties shall immediately consult with a view to finding a mutually satisfactory solution.
4. Nothing in this Agreement shall prevent any individual ASEAN Member State from entering into any agreement with any one or more ASEAN Member State and/or Australia and/or New Zealand relating to trade in goods, trade in services, investment and/or other areas of economic co-operation.
5. The provisions of this Agreement shall not apply to any agreement among ASEAN Member States. The provisions of this Agreement shall also not apply to any agreement involving any ASEAN Member State and/or Australia and/or

New Zealand unless otherwise agreed by the parties to that agreement.¹

Article 3

Amended or Successor International Agreements

If any international agreement, or a provision therein, referred to in this Agreement (or incorporated into this Agreement) is amended, the Parties shall consult on whether it is necessary to amend this Agreement, unless this Agreement provides otherwise.

Article 4

Disclosure of Information

Unless otherwise provided in this Agreement, nothing in this Agreement shall require any Party to provide confidential information, the disclosure of which would impede law enforcement, or otherwise be contrary to the public interest, or which would prejudice legitimate commercial interests of particular enterprises, public or private.

Article 5

Confidentiality

Unless otherwise provided in this Agreement, where a Party provides information to another Party in accordance with this Agreement and designates the information as confidential, the other Party shall maintain the confidentiality of the information. Such information shall be used only for the purposes specified, and shall not be otherwise disclosed without the specific permission of the Party providing the information, except to the extent that the Party receiving the information is required under its domestic law to provide the information to judicial proceedings.

¹ This Paragraph does not apply to any future agreement concluded in accordance with this Agreement.

Article 6 Amendments

This Agreement may be amended by agreement in writing by the Parties and such amendments shall come into force on such date or dates as may be agreed among them.

Article 7 Depositary

1. The Secretary-General of ASEAN is designated as the Depositary for this Agreement.
2. The Depositary shall promptly notify each Party and provide them with the date and a copy of a notice of withdrawal under Article 9.1 (Withdrawal and Termination).

Article 8 Entry into Force

1. Each Party shall notify each other Party in writing upon completion of its internal requirements² necessary for entry into force of this Agreement. This Agreement shall enter into force on 1 July 2009 for any Party that has made such notifications provided that Australia, New Zealand and at least four ASEAN Member States have made such notifications by that date.
2. If this Agreement does not enter into force on 1 July 2009 it shall enter into force, for any Party that has made the notification referred to in Paragraph 1, 60 days after the date by which Australia, New Zealand and at least four ASEAN Member States have made the notifications referred to in Paragraph 1.
3. After the entry into force of this Agreement pursuant to Paragraph 1 or 2, this Agreement shall enter into force for any

² For greater certainty, the term "internal requirements" may include obtaining governmental approval or parliamentary approval in accordance with domestic law.

Party 60 days after the date of its notification referred to in Paragraph 1.

Article 9

Withdrawal and Termination

1. Any Party may withdraw from this Agreement by giving six months advance notice in writing to the Depositary.
2. This Agreement shall terminate if, pursuant to Paragraph 1:
 - (a) Australia withdraws;
 - (b) New Zealand withdraws; or
 - (c) this Agreement is in force for less than four ASEAN Member States.

Article 10

Review

The Parties shall undertake a general review of this Agreement with a view to furthering its objectives in 2016, and every five years thereafter, unless otherwise agreed by the Parties.