ANNEX 2 PRODUCT SPECIFIC RULES

Headnote to the Annex

- 1. For the purpose 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** Tariff Heading (4-digit)
 - (b) Column 2 Tariff Sub-Heading (6-digit)
 - (c) Column 3 Product Description
 - (d) Column 4 Applicable Product-Specific Rule (s) of Origin (Origin Conferring Criteria).
- 3. Where a tariff 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:

"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);

"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);

"CC" means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 2-digit level;

"CTH" means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 4-digit level;

"CTSH" means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 6-digit level.

8. Chapter notes within this Annex apply to all headings or subheadings within the indicated chapter unless there exists a specific exclusion.

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | SECTION I | |
| CHAPTER 1 | | LIVE ANIMALS; ANIMAL PRODUCTS LIVE ANIMALS |) |
| 01.01 | | Live horses, asses, mules and hinnies. | |
| 01.01 | | - 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. | |
| | 0104.10 | - Sheep | WO |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|--|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | | - Birds: | |
| | 0106.31 | Birds of prey | WO |
| | 0106.32 | Psittaciformes (including parrots, parakeets, macaws and cockatoos) | WO |

| Column 1 | Column 2 | Column 3 | Column 4 |
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| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 0106.33 | Ostriches; emus (Dromaius novaehollandiae) | 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 |
| | | - 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. | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|---|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 | СС |
| | 0204.23 | Boneless | СС |
| | 0204.30 | - Carcasses and half-carcasses of lamb, frozen | СС |
| | | - Other meat of sheep, frozen: | |
| | 0204.41 | Carcasses and half-carcasses | СС |
| | 0204.42 | Other cuts with bone in | СС |
| | 0204.43 | Boneless | СС |
| | 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. | СС |
| 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: | |
| | 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 | СС |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|------------------------|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 0206.80 | - Other, fresh or chilled | СС |
| | 0206.90 | - Other, frozen | CC |
| 02.07 | | Meat and edible offal, of the poultry of 0105, 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 |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 | СС |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|---|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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) | СС |
| | 0210.93 | Of reptiles (including snakes and turtles) | CC |
| | 0210.99 | Other | CC |
| CHAPTER 3 | | FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQ | UATIC INVERTEBRATES |
| 03.01 | | Live fish. | |
| | | - Ornamental fish: | |
| | 0301.11 | Freshwater | WO |
| | 0301.19 | Other | WO |
| | | - Other live fish: | |
| | 0301.91 | Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | wo |
| | 0301.92 | Eels (Anguilla spp.) | WO |
| | 0301.93 | Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.) | wo |
| | 0301.94 | Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis) | wo |
| | 0301.95 | Southern bluefin tunas (Thunnus maccoyii) | WO |
| | 0301.99 | Other | WO |
| 03.02 | | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304. | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|------------------------|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | - Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99: | |
| | 0302.11 | Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | wo |
| | 0302.13 | Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) | wo |
| | 0302.14 | Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) | wo |
| | 0302.19 | Other | WO |
| | | - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 0302.91 to 0302.99: | |
| | 0302.21 | Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis) | wo |
| | 0302.22 | Plaice (Pleuronectes platessa) | WO |
| | 0302.23 | Sole (Solea spp.) | WO |
| | 0302.24 | Turbots (Psetta maxima) | wo |
| | 0302.29 | Other | WO |
| | | - Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheadings 0302.91 to 0302.99: | |
| | 0302.31 | Albacore or longfinned tunas (Thunnus alalunga) | WO |
| | 0302.32 | Yellowfin tunas (Thunnus albacares) | WO |
| | 0302.33 | Skipjack or stripe-bellied bonito | WO |
| | 0302.34 | Bigeye tunas (Thunnus obesus) | WO |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|------------------------|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 0302.35 | Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis) | wo |
| | 0302.36 | Southern bluefin tunas (Thunnus maccoyii) | WO |
| | 0302.39 | Other | WO |
| | | - Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheadings 0302.91 to 0302.99: | |
| | 0302.41 | Herrings (Clupea harengus, Clupea pallasii) | WO |
| | 0302.42 | Anchovies (Engraulis spp.) | WO |
| | 0302.43 | Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus) | wo |
| | 0302.44 | Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) | wo |
| | 0302.45 | Jack and horse mackerel (Trachurus spp.) | WO |
| | 0302.46 | Cobia (Rachycentron canadum) | WO |
| | 0302.47 | Swordfish (Xiphias gladius) | WO |
| | 0302.49 | Other | WO |

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

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|------------------------|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 0304. | |
| | | - Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99: | |
| | 0303.11 | Sockeye salmon (red salmon) (Oncorhynchus nerka) | WO |
| | 0303.12 | Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) | wo |
| | 0303.13 | Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) | WO |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 0303.14 | Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | wo |
| | 0303.19 | Other | WO |
| | | - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheadings 0303.91 to 0303.99: | |
| | 0303.23 | Tilapias (Oreochromis spp.) | WO |
| | 0303.24 | Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | wo |
| | 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 |

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

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|---|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 0303.53 | Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus) | wo |
| | 0303.54 | Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) | wo |
| | 0303.55 | Jack and horse mackerel (Trachurus spp.) | WO |
| | 0303.56 | Cobia (Rachycentron canadum) | WO |
| | 0303.57 | Swordfish (Xiphias gladius) | 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 (Gadus morhua, Gadus ogac, Gadus macrocephalus) | WO |
| | 0303.64 | Haddock (Melanogrammus aeglefinus) | WO |
| | 0303.65 | Coalfish (Pollachius virens) | WO |
| | 0303.66 | Hake (Merluccius spp., Urophycis spp.) | WO |
| | 0303.67 | Alaska pollack (Theragra chalcogramma) | WO |
| | 0303.68 | Blue whitings (Micromesistius poutassou, Micromesistius australis) | 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 (Rajidae) | WO |
| | 0303.83 | Toothfish (Dissostichus spp.) | WO |
| | 0303.84 | Seabass (Dicentrarchus spp.) | WO |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 0303.89 | Other | WO |
| | | - Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal: | |
| | 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 (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.): | |
| | 0304.31 | Tilapias (Oreochromis spp.) | RVC(40) or CTH |
| | 0304.32 | Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | RVC(40) or CTH |
| | 0304.33 | Nile perch (Lates niloticus) | RVC(40) or CTH |
| | 0304.39 | Other | RVC(40) or CTH |
| | | - Fresh or chilled fillets of other fish: | |
| | 0304.41 | Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) | RVC(40) or CTH |
| | 0304.42 | Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, | RVC(40) or CTH |

| Column 1 | Column 2 | Column 3 | Column 4 |
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | |
| | 0304.43 | Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae) | RVC(40) or CTH |
| | 0304.44 | Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae | RVC(40) or CTH |
| | 0304.45 | Swordfish (Xiphias gladius) | RVC(40) or CTH |
| | 0304.46 | Toothfish (Dissostichus spp.) | RVC(40) or CTH |
| | 0304.47 | Dogfish and other sharks | RVC(40) or CTH |
| | 0304.48 | Rays and skates (Rajidae) | RVC(40) or CTH |
| | 0304.49 | Other | RVC(40) or CTH |
| | | - Other, fresh or chilled: | |
| | 0304.51 | Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) | RVC(40) or CTH |
| | 0304.52 | Salmonidae | RVC(40) or CTH |
| | 0304.53 | Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae | RVC(40) or CTH |
| | 0304.54 | Swordfish (Xiphias gladius) | RVC(40) or CTH |
| | 0304.55 | Toothfish (Dissostichus spp.) | RVC(40) or CTH |
| | 0304.56 | Dogfish and other sharks | RVC(40) or CTH |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 0304.57 | Rays and skates (Rajidae) | RVC(40) or CTH |
| | 0304.59 | Other | RVC(40) or CTH |
| | | - Frozen fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.): | |
| | 0304.61 | Tilapias (Oreochromis spp.) | RVC(40) or CTH |
| | 0304.62 | Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | RVC(40) or CTH |
| | 0304.63 | Nile perch (Lates niloticus) | 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 (Gadus morhua, Gadus ogac, Gadus macrocephalus) | RVC(40) or CTH |
| | 0304.72 | Haddock (Melanogrammus aeglefinus) | RVC(40) or CTH |
| | 0304.73 | Coalfish (Pollachius virens) | RVC(40) or CTH |
| | 0304.74 | Hake (Merluccius spp., Urophycis spp.) | RVC(40) or CTH |
| | 0304.75 | Alaska Pollack (Theragra chalcogramma) | RVC(40) or CTH |
| | 0304.79 | Other | RVC(40) or CTH |
| | | - Frozen fillets of other fish: | |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 0304.81 | Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) | RVC(40) or CTH |
| | 0304.82 | Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | RVC(40) or CTH |
| | 0304.83 | Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae) | RVC(40) or CTH |
| | 0304.84 | Swordfish (Xiphias gladius) | RVC(40) or CTH |
| | 0304.85 | Toothfish (Dissostichus spp.) | RVC(40) or CTH |
| | 0304.86 | Herrings (Clupea harengus, Clupea pallasii) | RVC(40) or CTH |
| | 0304.87 | Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis) | RVC(40) or CTH |
| | 0304.88 | Dogfish, other sharks, rays and skates (Rajidae) | RVC(40) or CTH |
| | 0304.89 | Other | RVC(40) or CTH |
| | | - Other, frozen: | |
| | 0304.91 | Swordfish (Xiphias gladius) | RVC(40) or CTH |
| | 0304.92 | Toothfish (Dissostichus spp.) | RVC(40) or CTH |
| | 0304.93 | Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) | RVC(40) or CTH |
| | 0304.94 | Alaska Pollack (Theragra chalcogramma) | RVC(40) or CTH |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 0304.95 | Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack (Theragra chalcogramma) | RVC(40) or CTH |
| | 0304.96 | Dogfish and other sharks | RVC(40) or CTH |
| | 0304.97 | Rays and skates (Rajidae) | 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: | |
| | 0305.31 | Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa 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 (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) | RVC(40) or CTH |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 0305.42 | Herrings (Clupea harengus, Clupea pallasii) | RVC(40) or CTH |
| | 0305.43 | Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | RVC(40) or CTH |
| | 0305.44 | Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa 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 (Gadus morhua, Gadus ogac, Gadus macrocephalus) | RVC(40) or CTH |
| | 0305.52 | Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) | RVC(40) or CTH |
| | 0305.53 | Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | RVC(40) or CTH |

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

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 0306.19 | 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 |
| | | - 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 smoked in the territory of a Party |
| | 0306.35 | 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 |
| | 0306.36 | 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: | |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 0306.91 | 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 |
| | 0306.92 | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 0306.99 | 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 |
| 03.07 | | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
|----------------|------------------------|---------------------------------------|--|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 0307.39 | Other | WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | - 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 |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | - Clams, cockles and ark shells (families Arcidae, Arcticidae, 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 |
| | | - 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus): | |
| | 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 |
| | 0308.30 | - Jellyfish (Rhopilema 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 |
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| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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; EDI ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED | BLE PRODUCTS OF ANIMAL |
| 04.01 | | Milk and cream, not concentrated nor containing added sugar or other sweetening matter. | |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|--|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | - 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 |
| 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. | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 Penicillium roqueforti | 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 Gallus domesticus | WO |
| | 0407.19 | Other | WO |
| | | - 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|--|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 SPEC | CIFIED OR INCLUDED |
| 05.01 | 0501.00 | Human hair, unworked, whether or not washed or scoured; waste of human hair. | wo |
| 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. | СС |
| 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 | СС |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|--|--|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| | 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. | СС |
| 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 | СС |
| | 0511.99 | Other | CC |
| | | SECTION II VEGETABLE PRODUCTS | |
| CHAPTER 6 | CHAPTER 6 LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE | | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 06.01 | | Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of 1212. | |
| | 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 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 TUBE | ERS |
| 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 (Lactuca sativa) and chicory (Cichorium spp.), fresh or chilled. | |
| | | - Lettuce: | |
| | 0705.11 | Cabbage lettuce (head lettuce) | WO |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 0709.54 | Shiitake (Lentinus edodes) | WO |
| | 0709.55 | Matsutake (Tricholoma matsutake, Tricholoma magnivelare, Tricholoma anatolicum, Tricholoma dulciolens, Tricholoma caligatum) | wo |
| | 0709.56 | Truffles (Tuber spp.) | WO |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|---|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 0709.59 | Other | WO |
| | 0709.60 | - Fruits of the genus Capsicum or of the genus Pimenta | 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 (Cucurbita 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 (Pisum sativum) | WO or No change in tariff classification is required provided that the good is 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|---|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
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| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | - 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 |
| | 0712.33 | Jelly fungi (Tremella spp.) | RVC(40) or CTH |
| | 0712.34 | Shiitake (Lentinus edodes) | 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 (Pisum sativum) | RVC(40) or CTH |
| | 0713.20 | - Chickpeas (garbanzos) | RVC(40) or CTH |
| | | - Beans (Vigna spp., Phaseolus spp.): | |
| | 0713.31 | Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek | RVC(40) or CTH |
| | 0713.32 | Small red (Adzuki) beans (Phaseolus or Vigna angularis) | RVC(40) or CTH |
| | 0713.33 | Kidney beans, including white pea beans (Phaseolus vulgaris) | RVC(40) or CTH |
| | 0713.34 | Bambara beans (Vigna subterranea or Voandzeia subterranea) | RVC(40) or CTH |

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| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 0713.35 | Cow peas (Vigna unguiculata) | RVC(40) or CTH |
| | 0713.39 | Other | RVC(40) or CTH |
| | 0713.40 | - Lentils | RVC(40) or CTH |
| | 0713.50 | - Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor) | RVC(40) or CTH |
| | 0713.60 | - Pigeon peas (Cajanus cajan) | RVC(40) or CTH |
| | 0713.90 | - Other | RVC(40) or CTH |
| 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 N | 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: | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|---|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| 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 |

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|----------------|------------------------|--|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 0802.80 | - Areca nuts | RVC(40) or CC |
| | | - Other: | |
| | 0802.91 | Pine nuts, in shell | RVC(40) or CC |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|------------------------|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 08.06 | | Grapes, fresh or dried. | |
| | 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 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 0810.40 | - Cranberries, bilberries and other fruits of the genus Vaccinium | 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 0801 to 0806; 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 |
| 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 |

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| 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 |
| 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 |

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| | 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 |
| | | - 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: | |

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| | 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 |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| 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 |

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| | 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 | | PODUCTS OF THE MILLING INDUSTRY; MALT; STARCH | ES; 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 |
| | 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 1006; 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): | |

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| | 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 |
| 11.06 | | Flour, meal and powder of the dried leguminous vegetables of 0713, of sago or of roots or tubers of heading 0714 or of the products of Chapter 8. | |
| | 1106.10 | - Of the dried leguminous vegetables of 0713 | RVC(40) or CC |
| | 1106.20 | - Of sago or of roots or tubers of 0714 | 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 |

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| CHAPTER 12 | | OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOU FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AI | |
| 12.01 | | Soya beans, whether or not broken. | |
| | 1201.10 | - Seed | WO |
| | 1201.90 | - Other | WO |
| 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 1207.50 | - Mustard seeds | WO |
| | 1207.60 | - Safflower (Carthamus tinctorius) seeds | WO |
| | 1207.70 | - Melon seeds | WO |
| | | - Other: | |
| | 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. | |

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| | 1210.10 | - Hop cones, neither ground nor powdered nor in the form of pellets | wo |
| | 1210.20 | - Hop cones, ground, powdered or in the form of pellets; lupulin | wo |
| 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 (Prunus africana) | 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 Cichorium intybus sativum) 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 |
| | 1212.92 | Locust beans (carob) | WO |
| | 1212.93 | Sugar cane | WO |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |

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| | | - 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 PROD SPECIFIED OR INCLUDED | UCTS NOT ELSEWHERE |
| 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 |
| ANIMAL | • | SECTION III OR MICROBIAL FATS AND OILS AND THEIR CLE ARED EDIBLE FATS; ANIMAL OR VEGETABLE W | • |
| CHAPTER 15 | | ANIMAL, VEGETABLE OR MICROBIAL FATS AND OILS A PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE Note: For the purpose of this Chapter, if a claim for origin is bar process (chemical or physical) entails eliminating the ode a crude fat or oil. | SETABLE WAXES sed on refining, the refining |

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| 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 |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 15.04 | | Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified. | |
| | 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 |
| 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. | |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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. | |

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| | 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. | |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| | | - 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 1514.99 | Other | RVC(40) or CC or No change in tariff classification is required 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 |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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, interesterified, 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 |
| | 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. | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|--|--|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| 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 |
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| | | - Of swine: | |
| | 1602.41 | Hams and cuts thereof | RVC(40) or CC |
| | 1602.42 | Shoulders and cuts thereof | RVC(40) or CC |

| Column 1 | Column 2 | Column 3 | Column 4 |
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 | |
| 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 | |
| | 1703.10 | sugar Cane molasses | RVC(40) or CTH |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|---|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| CHAPTER 19 | 1 | PREPARATIONS OF CEREALS, FLOUR, STARCH OR MIL PRODUCTS | K; PASTRYCOOKS' |
| 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. | |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|--|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 19.04 | | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included. | |
| | 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 OT | HER PARTS OF PLANTS |
| 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 2006. | |
| | 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.): | |
| | 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 (Zea mays var. saccharata) | RVC(40) or CC |
| | | - Other vegetables and mixtures of vegetables: | |

| Column 1 | Column 2 | Column 3 | Column 4 |
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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: | |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | - Other, including mixtures other than those of subheading 2008.19: | |
| | 2008.91 | Palm hearts | RVC(40) or CC |
| | 2008.93 | Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) | 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: | |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) 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 | |
| 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|---|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 2201.90 | - Other | RVC(40) or CC |
| 22.02 | | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, 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 2009. | |
| | 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 I or less | RVC(40) or CTSH, except from 2204.22 or 2204.29 |
| | 2204.22 | In containers holding more than 2 I but not more than 10 I | 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. | |
| | 2205.10 | -In containers holding 2 I or less | RVC(40) or CTH |
| | 2205.90 | -Other | RVC(40) or CTH |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| 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. | |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| 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 SUBS WHETHER OR NOT CONTAINING NICOTINE, INTENDITUTE OF NICOTINE CONTAINING NICOTINE CONTAINING NICOTINE INTO THE INTAKE OF NICOTINE INTO THE | DED FOR INHALATION AINING PRODUCTS |
| 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | | - 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. |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | | - Other: | |
| | 2404.91 | For oral application | RVC(40) or CTSH except from 2106.90 |
| | 2404.92 | For transdermal application | RVC(40) or CTSH except from 3824.99 |
| | 2404.99 | Other | RVC(40) or CTSH except from 3824.99 |
| | | SECTION V MINERAL PRODUCTS | |
| CHAPTER 25 | | SALT; SULPHUR; EARTHS AND STONE; PLASTERING M CEMENT | IATERIALS, LIME AND |
| 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 25.11 | | Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of 28.16. | |
| | 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 |
| | 2515.20 | - Ecaussine and other calcareous monumental or building stone; alabaster | RVC(40) or CTH |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 26.18 | 2618.00 | Granulated slag (slag sand) from the manufacture of iron or steel. | RVC(40) or CTH |
| 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 |
| | 2620.29 | Other | 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 |
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 T BITUMINOUS SUBSTANCES; MINERAL WAXES | HEIR DISTILLATION; |
| 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 |
| | 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 |

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|----------------|------------------------|--|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| | 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. | |

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| | | - Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils: | |
| | 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) | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| | 2710.99 | Other | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| 27.11 | | Petroleum gases and other gaseous hydrocarbons. | |
| | | - Liquefied: | |
| | 2711.11 | Natural gas | RVC(40) or CTH |
| | 2711.12 | Propane | RVC(40) or CTH |
| | 2711.13 | Butanes | RVC(40) or CTH |
| | 2711.14 | Ethylene, propylene, butylene and butadiene | RVC(40) or CTH |

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| | 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 |
| 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 | RVC(40) or CTH |

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| | | or on mineral tar pitch (for example, bituminous mastics, cut-backs). | |
| 27.16 | 2716.00 | Electrical energy. (optional heading). | RVC(40) or CTH |
| | • | SECTION VI | |
| | PRO | DUCTS OF THE CHEMICAL OR ALLIED INDUSTR | IES |
| PRO CHAPTER 28 | | INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMMETALS, OF RARE-EARTH METALS, OF RADIOACTIVE EXAMPTED AND GOOD OF THE COMMETALS, OF RARE-EARTH METALS, OF RADIOACTIVE EXAMPTED AND GOOD OF THE COMMETALS, OF THE COMMETA | al reaction shall be considered and in a Party. The "chemical ais Chapter if the product fails classification criteria provided ion" is a process (including a new structure by breaking bonds, or by altering the ot considered to be chemical duct is an originating good: |
| 28.01 | Fluorine, chlorine, bromine and iodine. | | |
| | 2801.10 | - Chlorine | RVC(40) or CTSH |
| | 2801.20 | - lodine | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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. | |
| | | - 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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. | |
| | 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. | |

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|----------------|------------------------|---|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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: | |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 2827.51 | Bromides of sodium or of potassium | RVC(40) or CTSH |
| | 2827.59 | Other | RVC(40) or CTSH |
| | 2827.60 | - lodides 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 sulphoxylates. | |
| | 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). | |
| | | - Sodium sulphates: | |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 peroxoacids (including aluminosilicates whether or not chemically defined), other than azides. | |
| | 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: | |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |

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| 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 |
| 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 CTSH |
| 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 | | Chapter Note: Any good of this Chapter that is the product of a chemic to be an originating good if the chemical reaction occurreaction" rule may be applied to any good classified in t to satisfy the regional value content and change in tariff for in the Product Specific Rule. Note: For the purposes of this Chapter a "chemical reach biochemical process) which results in a molecule with a | red in a Party. The "chemical this Chapter if the product fails classification criteria provided tion" is a process (including a |

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| | | 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 | |
| 29.01 | | (c) the addition or elimination of water of crystallization. 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 |
| | 2902.50 | - Styrene | RVC(40) or CTSH |

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| | 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 |
| | 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 |

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| | 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 |
| | | - 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 |

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| | 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 |
| | 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: | |

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| | 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: | |
| | 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 |

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| | 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 |
| | | - 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: | |

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| | 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 |
| | 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. | |

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| | | - 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 |
| | 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 |
| | 2910.30 | - 1-Chloro-2,3-epoxypropane (epichlorohydrin) | RVC(40) or CTSH |
| | 2910.40 | - Dieldrin (ISO, INN) | RVC(40) or CTSH |

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| | 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 |
| 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: | |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | | - 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: | |

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| | 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 |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |

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| | | - 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 |
| 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 |

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| | | - 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 |
| | 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 |

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| | | - 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 |
| | 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 |

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| | 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 |
| | 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: | |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| 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 | | Carboxyamide-function compounds; amide-function compounds of carbonic acid. | |

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| | | - 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 |
| 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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. | |
| | 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 |

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| | 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 |
| | 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 |

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| | | - 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 |
| | 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 |

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| | 2933.32 | Piperidine and its salts | RVC(40) or CTSH |
| | 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 fentanyls 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 | Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof | RVC(40) or CTSH |
| | 2933.54 | Other derivatives of malonylurea (barbituric acid); salts thereof | RVC(40) or CTSH |

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| | 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: | |
| | 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 |

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| | 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: | |
| | 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 fentanyls 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: | |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 2936.21 | Vitamins A and their derivatives | RVC(40) or CTSH |
| | 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: | |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | - 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 CTSH |
| 29.40 | 2940.00 | Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39. | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| CHAPTER 30 | 1 | 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 |
| 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 microorganisms (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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |

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| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| | 3004.90 | - Other | RVC(40) or CTSH |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|---|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | | - 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. | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|--|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | - Superphosphates: | |
| | 3103.11 | Containing by weight 35 % or more of diphosphorus pentaoxide (P2O5) | 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 |
| 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 3105.60 | - Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium | RVC(40) or CTSH |
| | 3105.90 | - Other TANNING OR DYEING EXTRACTS; TANNINS AND THEIR | RVC(40) or CTSH |
| CHAPTER 32 | | PIGMENTS AND OTHER COLOURING MATTER; PAINTS of the MASTICS; INKS Chapter Note: Any good of this Chapter that is the product of a chemical to be an originating good if the chemical reaction occurre reaction" rule may be applied to any good classified in the to satisfy the regional value content and change in tariff for in the Product Specific Rule. Note: For the purposes of reaction" is a process (including a biochemical process) with a new structure by breaking intramolecular bonds are intramolecular bonds, or by altering the spatial arrangem following are not considered to be chemical reactions for 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. | al reaction shall be considered ed in a Party. The "chemical his Chapter if the product fails classification criteria provided of this Chapter a "chemical which results in a molecule and by forming new tent of the molecule. The rethe purposes of determining |
| 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|--|
| HS Co | de 2022 | | Product Specific Rules |
| Tariff Heading | Tariff Sub- Heading | Product Description | |
| | 3202.90 | - Other | RVC(40) or CTSH |
| 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 |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|--------------------------------------|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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. | |

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|---------------------|------------------------|--|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 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 | |

| Column 1 | Column 2 | Column 3 | Column 4 |
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | 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' 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, COSM PREPARATIONS | TETIC OR TOILET |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|---|-------------------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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: | |
| | 3301.24 | Of peppermint (Mentha piperita) | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|---|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| 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. | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|--|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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: | |
| | 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 LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PR OR SCOURING PREPARATIONS, CANDLES AND SIMILA PASTES, "DENTAL WAXES" AND DENTAL PREPARATION PLASTER | REPARED WAXES, POLISHING R ARTICLES, MODELLING |
| 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 3401.19 | Other | RVC(40) or CTH |
| | 3401.20 | - Soap in other forms | RVC(40) or CTH |
| | 3401.30 | - Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap | RVC(40) or CTH |
| 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 |
|----------------|------------------------|---|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| CHAPTER 35 | | ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; O | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|--|--|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| 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 3503 |
| | | - 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|---|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| CHAPTER 36 | | EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; P CERTAIN COMBUSTIBLE PREPARATIONS | YROPHORIC ALLOYS; |
| 36.01 | 3601.00 | Propellent powders. | RVC(40) or CTH |
| 36.02 | 3602.00 | Prepared explosives, other than propellent 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 cm3 | RVC(40) or CTH |
| | 3606.90 | - Other | RVC(40) or CTH |
| CHAPTER 37 | | PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 37.01 | | Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs. | |
| | 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 |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | - 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 |
| 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|-------------------|------------------------|---|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|---|---|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| | 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, antisprouting 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 |
|----------------|------------------------|--|--|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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); azinphosmethyl (ISO); endosulfan (ISO); parathionmethyl (ISO) (methyl-parathion); penta- and octabromodiphenyl ethers; perfluorooctane sulphonic acid and its salts; 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: | |
| | 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 |

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|----------------|------------------------|---|--|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 3808.92 | Fungicides | RVC(40) or CTSH 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 CTSH provided that at least 50 per cent by weight of the active ingredient or ingredients is originating |
| | 3808.99 | Other | RVC(40) or CTSH provided that at least 50 per cent by weight of the active ingredient or ingredients is originating |
| 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. | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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: | |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|---|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| 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 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| | 3823.70 | - Industrial fatty alcohols | RVC(40) or CTSH |

| Column 1 | Column 2 | Column 3 | Column 4 |
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|--|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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: | |

| Column 1 | Column 2 | Column 3 | Column 4 |
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| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | | - 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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); 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 |

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|----------------|------------------------|---|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | - 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 (HFC-32) and 20 % or more by mass of pentafluoroethane (HFC-125) | RVC(40) or CTSH |
| | 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

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| CHAPTER 39 | 1 | 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. | |
| | | - 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
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| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| 39.14 | 3914.00 | lon-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 shapes, whether or not surface-worked but not otherwise worked, of plastics. | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| | | - 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | - 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 |
| 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
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| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|--|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| 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): | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|--|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | | - 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 40.08 | | Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber. | |
| | | - 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. | |
| | | - Conveyor belts or belting: | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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. | |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| | 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 |
|-------------|---|
| OHAI IER 41 | NAV HIDEO AND ONING (OTHER HIART ORONING) AND ELATHER |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|--|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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), 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. | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|--|--|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | - 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 |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|---|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 4106.92 | In the dry state (Crust) | RVC(40) or CTSH |
| 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 |
| 41.14 | | Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather. | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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; TE AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT 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 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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: | |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|---|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | - 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 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|---|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 THE | REOF |
| 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 |
| | 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. | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|---|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |

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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|---|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 4401.39 | Other | RVC(40) or CTH |
| | | - Sawdust and wood waste and scrap, not agglomerated: | |
| | 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: | |
| | 4403.41 | Dark Red Meranti, Light Red Meranti and Meranti Bakau | RVC(40) or CTH |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|---|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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. | |
| | | - Not impregnated: | |
| | 4406.11 | Coniferous | RVC(40) or CTH |
| | 4406.12 | Non-coniferous | RVC(40) or CTH |
| | | - Other: | |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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): | |
| | 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/cm3 | RVC(40) or CTH |
| | 4411.93 | Of a density exceeding 0.5 g/cm3 but not exceeding 0.8 g/cm3 | RVC(40) or CTH |
| | 4411.94 | Of a density not exceeding 0.5 g/cm3 | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 4412.33 | Other, with at least one outer ply of non-coniferous wood of the species alder (Alnus spp.), ash (Fraxinus spp.), beech (Fagus spp.), birch (Betula spp.), cherry (Prunus spp.), chestnut (Castanea spp.), elm (Ulmus spp.), eucalyptus (Eucalyptus spp.), hickory (Carya spp.), horse chestnut (Aesculus spp.), lime (Tilia spp.), maple (Acer spp.), oak (Quercus spp.), plane tree (Platanus spp.), poplar and aspen (Populus spp.), robinia (Robinia spp.), tulipwood (Liriodendron spp.) or walnut (Juglans spp.) | RVC(40) or CTH |
| | 4412.34 | Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33 | RVC(40) or CTH |
| | 4412.39 | Other, with both outer plies of coniferous wood | RVC(40) or CTH |
| | | - 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. | |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 4414.10 | - Of tropical wood | RVC(40) or CTH |
| | 4414.90 | - Other | RVC(40) or CTH |
| 44.15 | | Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood. | |
| | 4415.10 | - Cases, boxes, crates, drums and similar packings; cabledrums | 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 |
| | 4418.50 | - Shingles and shakes | RVC(40) or CTH |
| | | - Assembled flooring panels: | |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| 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. | |

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|----------------|------------------------|---|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | - 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, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers). | RVC(40) or CTH |
| 45.03 | | Articles of natural cork. | |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| CHAPTER 46 | | MANUFACTURES OF STRAW, OF ESPARTO OR OF OTH BASKETWARE AND WICKERWORK | ER PLAITING MATERIALS; |
| 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 |
| 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | 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 (WASTE AND SCRAP) PAPER OR PAPERBOARD | C MATERIAL; RECOVERED |
| 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 |
| | 4703.29 | Non-coniferous | RVC(40) or CTSH |
| 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 CTSH |
| | 4704.29 | Non-coniferous | RVC(40) or CTSH |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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. | |
| | 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 PULF PAPERBOARD | P, OF PAPER OR OF |
| 48.01 | 4801.00 | Newsprint, in rolls or sheets. | RVC(40) or CTH |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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: | |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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. | |
| | | - 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: | |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| 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 4804 |
| | 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 Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | - 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/m2 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/m2 | RVC(40) or CTH |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|---|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| 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. | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|----------------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 4809 |
| | 4816.90 | - Other | RVC(40) or CTH, except from 4809 |
| 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 |
| | 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. | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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. | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|-------------------------------------|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|------------------------|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 4823.70 | - Moulded or pressed articles of paper pulp | RVC(40) or CTH |
| | 4823.90 | - Other | RVC(40) or CTSH |
| CHAPTER 49 | | PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHI PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS A | |
| 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 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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: | |
| | 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 | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | |
|---------------------|------------------------|--|--|--|
| HS Code 2022 | | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules | |
| | | 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). | СС | |
| 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 5002 | |
| 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 5004 or 5005 | |
| 50.07 | | Woven fabrics of silk or of silk waste. | | |
| | 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 | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|---|--|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 YA Chapter Note: For the purposes of this Chapter, if a claim for origin is b least two subsequent finishing processes, washing or dr be finishing processes. An indicative list of finishing pro Annex's Appendix | ased on dyeing, printing and at ying shall not be considered to |
| 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|--|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | - 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 |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|------------------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | - Fine animal hair, carded or combed: | |
| | 5105.31 | Of Kashmir (cashmere) goats | RVC(40) or CC |
| | 5105.39 | Other | RVC(40) or CC |
| | 5105.40 | - Coarse animal hair, carded or combed | RVC(40) or CC |
| 51.06 | | Yarn of carded wool, not put up for retail sale. | |
| | 5106.10 | - Containing 85% or more by weight of wool | СТН |
| | 5106.20 | - Containing less than 85% by weight of wool | СТН |
| 51.07 | | Yarn of combed wool, not put up for retail sale. | |
| | 5107.10 | - Containing 85% or more by weight of wool | СТН |
| | 5107.20 | - Containing less than 85% by weight of wool | СТН |
| 51.08 | | Yarn of fine animal hair (carded or combed), not put up for retail sale. | |
| | 5108.10 | - Carded | СТН |
| | 5108.20 | - Combed | СТН |
| 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 5106 through 5108 |
| | 5109.90 | - Other | CTH, except from 5106 through 5108 |
| 51.10 | 5110.00 | Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale. | СТН |
| 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: | |
| | 5111.11 | Of a weight not exceeding 300 g/m2 | СТН |
| | 5111.19 | Other | СТН |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|--|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 5111.20 | - Other, mixed mainly or solely with man-made filaments | СТН |
| | 5111.30 | - Other, mixed mainly or solely with man-made staple fibres | СТН |
| | 5111.90 | - Other | СТН |
| 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 | СТН |
| | 5112.19 | Other | СТН |
| | 5112.20 | - Other, mixed mainly or solely with man-made filaments | СТН |
| | 5112.30 | - Other, mixed mainly or solely with man-made staple fibres | СТН |
| | 5112.90 | - Other | СТН |
| 51.13 | 5113.00 | Woven fabrics of coarse animal hair or of horsehair. | СТН |
| CHAPTER 52 | | COTTON Chapter Note: For the purposes of this Chapter, if a claim for origin is beleast two subsequent finishing processes, washing or drug be finishing processes. An indicative list of finishing processes and indicative list of finishing processes. | ying shall not be considered to cesses is provided in this |
| 52.01 | 5201.00 | Cotton, not carded or combed. | RVC(40) or CC |
| 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|--|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 5205 or 5206 |
| | 5204.19 | Other | CTH, except from 5205 or 5206 |
| | 5204.20 | - Put up for retail sale | CTH, except from 5205 or 5206 |
| 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) | СТН |
| | 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) | СТН |
| | 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) | СТН |
| | 5205.14 | Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) | СТН |
| | 5205.15 | Measuring less than 125 decitex (exceeding 80 metric number) | СТН |
| | | - Single yarn, of combed fibres: | |
| | 5205.21 | Measuring 714.29 decitex or more (not exceeding 14 metric number) | СТН |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|------------------------|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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) | СТН |
| | 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) | СТН |
| | 5205.24 | Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) | СТН |
| | 5205.26 | Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number) | СТН |
| | 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) | СТН |
| | 5205.28 | Measuring less than 83.33 decitex (exceeding 120 metric number) | СТН |
| | | - 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) | СТН |
| | 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) | СТН |
| | 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) | СТН |
| | 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) | СТН |
| _ | 5205.35 | Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | СТН |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|------------------------|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | - 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) | СТН |
| | 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) | СТН |
| | 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) | СТН |
| | 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) | СТН |
| | 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) | СТН |
| | 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) | СТН |
| | 5205.48 | Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn) | СТН |
| 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) | СТН |
| | 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) | СТН |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|------------------------|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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) | СТН |
| | 5206.14 | Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) | СТН |
| | 5206.15 | Measuring less than 125 decitex (exceeding 80 metric number) | СТН |
| | | - Single yarn, of combed fibres: | |
| | 5206.21 | Measuring 714.29 decitex or more (not exceeding 14 metric number) | СТН |
| | 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) | СТН |
| | 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) | СТН |
| | 5206.24 | Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) | СТН |
| | 5206.25 | Measuring less than 125 decitex (exceeding 80 metric number) | СТН |
| | | - 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) | СТН |
| | 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) | СТН |
| | 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) | СТН |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|-------------------------------|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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) | СТН |
| | 5206.35 | Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | СТН |
| | | - Multiple (folded) or cabled yarn, of combed fibres: | |
| | 5206.41 | Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | СТН |
| | 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) | СТН |
| | 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) | СТН |
| | 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) | СТН |
| | 5206.45 | Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | СТН |
| 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 5205 or 5206 |
| | 5207.90 | - Other | CTH, except from 5205 or 5206 |
| 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 |
| | 5208.12 | Plain weave, weighing more than 100 g/m2 | RVC(40) or CTH |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|--|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|--|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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: | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|--|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 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 |
| | 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. | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|--|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | - 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: | |
| | 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 Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 of one or more of the Parties to render it directly usable |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|--|
| HS Cod | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| 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: | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|--|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|--|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|--|
| HS Cod | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | - Dyed: | |
| | 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 |
| | 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: | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|--|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|------------------------------------|--|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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. | |
| | | - 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--------------------------------|--|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | | - 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|--|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| CHAPTER 53 | | OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AI PAPER YARN Chapter Note: For the purposes of this Chapter, if a claim for origin is a least two subsequent finishing processes, washing or do be finishing processes. An indicative list of finishing processes and Annex's Appendix. | pased on dyeing, printing and at rying shall not be considered to |
| 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|--|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| | 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 | СТН |
| | 5306.20 | - Multiple (folded) or cabled | СТН |
| 53.07 | | Yarn of jute or of other textile bast fibres of 53.03. | |
| | 5307.10 | - Single | СТН |
| | 5307.20 | - Multiple (folded) or cabled | СТН |
| 53.08 | | Yarn of other vegetable textile fibres; paper yarn. | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|--|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 5308.10 | - Coir yarn | СТН |
| | 5308.20 | - True hemp yarn | СТН |
| | 5308.90 | - Other | СТН |
| 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 |
| | 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. | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|--|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| 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-Chapter Note: For the purposes of this Chapter, if a claim for origin is b least two subsequent finishing processes, washing or dr be finishing processes. An indicative list of finishing products appendix. | ased on dyeing, printing and at ying shall not be considered to |
| 54.01 | | Sewing thread of man-made filaments, whether or not put up for retail sale. | |
| | 5401.10 | - Of synthetic filaments | CC |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|------------------------|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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. | |
| | | - 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 | СС |
| | 5402.32 | Of nylon or other polyamides, measuring per single yarn more than 50 tex | СС |
| | 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 | СС |
| | 5402.46 | Other, of polyesters, partially oriented | СС |
| | 5402.47 | Other, of polyesters | CC |
| | 5402.48 | Other, of polypropylene | CC |
| | 5402.49 | Other | СС |
| | | - Other yarn, single, with a twist exceeding 50 turns per metre: | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|---|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 5402.51 | Of nylon or other polyamides | CC |
| | 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 | СС |
| | 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 | СС |
| | 5403.32 | Of viscose rayon, with a twist exceeding 120 turns per metre | СС |
| | 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 Co | de 2022 | | Product Specific Rules |
| Tariff Heading | Tariff Sub- Heading | Product Description | |
| 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. | СС |
| 54.06 | 5406.00 | Man-made filament yarn (other than sewing thread), put up for retail sale. | СС |
| 54.07 | | Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of 54.04. | |
| | 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 | СТН |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|--|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 5407.30 | - Fabrics specified in Note 9 to Section XI | СТН |
| | | - 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 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 Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 | СТН |
| | | - 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 |
| | 5407.73 | Of yarns of different colours | RVC(40) or CTH |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|--|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 Parties to render it directly usable |
| | 5407.83 | Of yarns of different colours | RVC(40) or CTH |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|-------------------------------|--|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|--|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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. | |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|-------------------------------|--|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|--|------------------------|----------------------------------|--|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |
| | 1 | MAN-MADE STAPLE FIBRES | |
| CHAPTER 55 CHAPTER 55 Chapter Note: For the purposes of this Chapter, if a claim for origin is based on dyeing, least two subsequent finishing processes, washing or drying shall not be be finishing processes. An indicative list of finishing processes is provided Annex's Appendix. | | rying shall not be considered to | |
| 55.01 | | Synthetic filament tow. | |
| | | - Of nylon or other polyamides: | |
| | 5501.11 | Of aramids | RVC(40) or CC |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|---|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|---|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| | 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 | СТН |
| | 5508.20 | - Of artificial staple fibres | СТН |
| 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 | СТН |
| | 5509.12 | Multiple (folded) or cabled yarn | СТН |
| | | - 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|------------------------|
| HS Co | de 2022 | Product Description | Product Specific Rules |
| Tariff Heading | Tariff Sub- Heading | | |
| | | - Other yarn, containing 85% or more by weight of synthetic staple fibres: | |
| | 5509.41 | Single yarn | СТН |
| | 5509.42 | Multiple (folded) or cabled yarn | СТН |
| | | - Other yarn, of polyester staple fibres: | |
| | 5509.51 | Mixed mainly or solely with artificial staple fibres | СТН |
| | 5509.52 | Mixed mainly or solely with wool or fine animal hair | СТН |
| | 5509.53 | Mixed mainly or solely with cotton | СТН |
| | 5509.59 | Other | СТН |
| | | - Other yarn, of acrylic or modacrylic staple fibres: | |
| | 5509.61 | Mixed mainly or solely with wool or fine animal hair | СТН |
| | 5509.62 | Mixed mainly or solely with cotton | СТН |
| | 5509.69 | Other | СТН |
| | | - Other yarn: | |
| | 5509.91 | Mixed mainly or solely with wool or fine animal hair | СТН |
| | 5509.92 | Mixed mainly or solely with cotton | СТН |
| | 5509.99 | Other | СТН |
| 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 | СТН |
| | 5510.12 | Multiple (folded) or cabled yarn | СТН |
| | 5510.20 | - Other yarn, mixed mainly or solely with wool or fine animal hair | СТН |
| | 5510.30 | - Other yarn, mixed mainly or solely with cotton | СТН |
| | 5510.90 | - Other yarn | СТН |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|--|--|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 5509 or 5510 |
| | 5511.20 | - Of synthetic staple fibres, containing less than 85% by weight of such fibres | CTH, except from 5509 or 5510 |
| | 5511.30 | - Of artificial staple fibres | CTH, except from 5509 or 5510 |
| 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: | |
| | 5512.21 | Unbleached or bleached | RVC(40) or CTH |
| | | · · | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|--|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|--|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|--|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | - 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: | |
| | 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. | |
| | | - Unbleached or bleached: | |
| | 5514.11 | Of polyester staple fibres, plain weave | RVC(40) or CTH |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|--|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 Parties to render it directly usable |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|--|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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: | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|--|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 | СТН |
| | 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: | |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|--|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|--|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|--|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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: | |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|--|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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: | |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|-------------------------------|--|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|--|--|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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; TAND CABLES AND ARTICLES THEREOF | TWINE, CORDAGE, ROPES |
| 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 56.03 | | Nonwovens, whether or not impregnated, coated, covered or laminated. | |
| | | - Of man-made filaments: | |
| | 5603.11 | Weighing not more than 25 g/m2 | CC |
| | 5603.12 | Weighing more than 25 g/m2 but not more than 70 g/m2 | CC |
| | 5603.13 | Weighing more than 70 g/m2 but not more than 150 g/m2 | CC |
| | 5603.14 | Weighing more than 150 g/m2 | CC |
| | | - Other: | |
| | 5603.91 | Weighing not more than 25 g/m2 | СС |
| | 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. | СС |
| 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. | СС |
| 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. | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|--|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | - Of sisal or other textile fibres of the genus Agave: | |
| | 5607.21 | Binder or baler twine | CC |
| | 5607.29 | Other | СС |
| | | - Of polyethylene or polypropylene: | |
| | 5607.41 | Binder or baler twine | СС |
| | 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 | СС |
| | 5701.90 | - Of other textile materials | СС |
| 57.02 | | Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar handwoven rugs. | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 5702.10 | - "Kelem", "Schumacks", "Karamanie" and similar hand- woven rugs | СС |
| | 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 |
| | | - Of other man-made textile materials: | |
| | 5703.31 | Turf | CC |
| | 5703.39 | Other | CC |
| | 5703.90 | - Of other textile materials | CC |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|--|---|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 m2 | CC, except from 5602 |
| | 5704.20 | - Tiles, having a maximum surface area exceeding 0.3 m ² but not exceeding 1 m ² | CC, except from 5602 |
| | 5704.90 | - Other | CC, except from 5602 |
| 57.05 | 5705.00 | Other carpets and other textile floor coverings, whether or not made up. | СС |
| CHAPTER 58 | T | Chapter Note: For the purposes of this Chapter, if a claim for origin is b least two subsequent finishing processes, washing or dr be finishing processes. An indicative list of finishing pro Annex's Appendix Woven pile fabrics and chenille fabrics, other than | ying shall not be considered to |
| 58.01 | | fabrics of 58.02 or 58.06. | |
| | 5801.10 | - Of wool or fine animal hair | CC |
| | | - Of cotton: | |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|-------------------------|---|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|-------------------------|---|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 5806.20 | - Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread | СС |
| | | - 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) | СС |
| 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 | СС |
| | 5808.90 | - Other | СС |
| 58.09 | 5809.00 | Woven fabrics of metal thread and woven fabrics of metallised yarn of 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included. | СС |
| 58.10 | | Embroidery in the piece, in strips or in motifs. | |
| | 5810.10 | - Embroidery without visible ground | СТН |
| | | - Other embroidery: | |
| | 5810.91 | Of cotton | СТН |
| | 5810.92 | Of man-made fibres | СТН |
| | 5810.99 | Of other textile materials | СТН |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|--|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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. | СТН |
| CHAPTER 59 | | IMPREGNATED, COATED, COVERED OR LAMINATED TE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE | XTILE FABRICS; TEXTILE |
| 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 |
| 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. | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|--|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 5904.10 | - Linoleum | CC |
| | 5904.90 | - Other | CC |
| 59.05 | 5905.00 | Textile wall coverings. | СС |
| 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. | СС |
| 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. | СС |
| 59.09 | 5909.00 | Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials. | СС |
| 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) | СС |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|---|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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/m2 | CC |
| | 5911.32 | Weighing 650 g/m2 or more | CC |
| | 5911.40 | - Filtering or straining cloth of a kind used in oil presses or the like, including that of human hair | СС |
| | 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 | СС |
| | 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 | СС |
| | 6002.90 | - Other | СС |

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

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|--|---|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| CHAPTER 61 | | ARTICLES OF APPAREL AND CLOTHING ACCESSORIES | S, 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. | |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|---|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|---|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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: | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|---|---|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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: | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|-----------------------------|---|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |

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|----------------|------------------------|------------------------------|---|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | | 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: | |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|--|---|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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. | |
| | 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 |

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|----------------|------------------------|----------------------------|---|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | | - 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|---|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 6107.99 | 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 |
| 61.08 | | 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 |
| | 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 |

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|----------------|------------------------|-----------------------------|---|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | | - 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|---|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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: | |
| | 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. | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|---|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|---|
| HS Co | de 2022 | | Product Specific Rules |
| Tariff Heading | Tariff Sub- Heading | Product Description | |
| | 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 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 |

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|----------------|------------------------|---|---|
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| Tariff Heading | Tariff Sub- Heading | Product Description | |
| 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 |
| 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|---|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |
| 61.16 | | Gloves, mittens and mitts, knitted or crocheted. | |

| Column 1 | Column 2 | Column 3 | Column 4 |
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 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. | |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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-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 |

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|----------------|------------------------|--|---|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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-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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|---|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | | 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). | |
| | | - 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 |

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|----------------|------------------------|--|---|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 6203.23 | 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 |
| | 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 |
| | 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: | |

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|----------------|------------------------|---|---|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|-----------------------------|---|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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: | |
| | 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 |

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|----------------|------------------------|-----------------------------|---|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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: | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|----------------------------|---|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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: | |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|---|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| 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 |
|----------------|------------------------|--|---|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|---|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|---|
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| Tariff Heading | Tariff Sub- Heading | Product Description | |
| 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 |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|---|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | | one or more of the Parties or CC |
| | | - Other garments, women's or girls': | |
| | 6211.42 | Of cotton | RVC(40) or CC |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|---|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 6212.30 | - Corselettes | 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 |
| | 6212.90 | - 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 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|------------------------------|---|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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. | |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|--|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 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 CLO ARTICLES; RAGS | OTHING AND WORN TEXTILE |
| 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|--|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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: | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|-------------------------------------|--|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 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: | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|--|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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: | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|--|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|--|
| HS Cod | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 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 territory of one or more of the Parties |
| 63.04 | | Other furnishing articles, excluding those of 94.04. | |
| | | - Bedspreads: | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|--|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|--|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|--|--|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 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. | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|--|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 6307.10 | - Floor-cloths, dish-cloths, dusters and similar cleaning cloths | CC, except from 5111 through 5113, 5208 through 5212, 5309 through 5311, 5407, 5408, 5512 through 5516, 5603, 5801, 5802, 5806, 5903 or 6001 through 6006 |
| | 6307.20 | - Life-jackets and life-belts | RVC(40) or CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of a Party |
| | 6307.90 | - 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. | СТН |
| 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. | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|--|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 6310.10 | - Sorted | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| | 6310.90 | - Other | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| | | 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 SUCI | H 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 |
|---------------------|------------------------|---|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| 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: | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 insoles, 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 |
| 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 |

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| 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, SEA | AT-STICKS, WHIPS, RIDING- |
| 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: | |
| | 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 |

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| CHAPTER 67 | | PREPARED FEATHERS AND DOWN AND ARTICLES MAI DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN H | |
| 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 |
| 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 |
| ARTICLES (| OF STONE, PL | SECTION XIII ASTER, CEMENT, ASBESTOS, MICA OR SIMILAF PRODUCTS; GLASS AND GLASSWARE | R MATERIALS; CERAMIC |
| CHAPTER 68 ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS | | | MICA OR SIMILAR |

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| 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). | |
| | 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 | |

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| | | 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 |
| | | - 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 |

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| | 6806.90 | - Other | RVC(40) or CTH |
| 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 |
| 68.11 | | Articles of asbestos-cement, of cellulose fibre-cement or the like. | |
| | 6811.40 | - Containing asbestos | RVC(40) or CTH |

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| | | - 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: | |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 Cr2O3 | RVC(40) or CTH |
| | 6902.20 | Containing by weight more than 50% of alumina (Al2O3), of silica (SiO2) or of a mixture or compound of these products | RVC(40) or CTH |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 (Al2O3) or of a mixture or compound of alumina and of silica (SiO2) | RVC(40) or CTH |
| | 6903.90 | - Other | RVC(40) or CTH |
| 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| 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. | |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 7018), 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 x 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: | |
| | 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 |

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| | 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 |
| 70.06 | 7006.00 | Glass of heading 70.03, 70.04 or 70.05, bent, edgeworked, 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 |

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| | | - 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 rearview 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 |
| | 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). | |

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| | 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 |
| | 7013.42 | Of glass having a linear coefficient of expansion not exceeding 5 x 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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. | |
| | 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 x 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| | 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 |
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | SECTION XIV PEARLS, PRECIOUS OR SEMI-PRECIOUS STON ECIOUS METAL AND ARTICLES THEREOF; IMITA | |
| CHAPTER 71 | | NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI PRECIOUS METALS, METALS CLAD WITH PRECIOUS M 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 |
| | | | |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| | 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. | |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | | - 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 |

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| | | - 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: | |
| | 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. | |

| Column 1 | Column 2 | Column 3 | Column 4 |
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | - 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 |
| 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 |

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| | 7117.19 | Other | RVC(40) or CTH |
| | 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 | |
| | I | 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 |
| | 7202.49 | Other | RVC(40) or CTH |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | | - 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 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). | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|--|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 CC |
| | 7207.12 | Other, of rectangular (other than square) cross-section | RVC(40) or CC |
| | 7207.19 | Other | RVC(40) or CC |
| | 7207.20 | - Containing by weight 0.25% or more of carbon | RVC(40) or CC |
| 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 CC |
| | | - Other, in coils, not further worked than hot-rolled, pickled: | |
| | 7208.25 | Of a thickness of 4.75 mm or more | RVC(40) or CC |
| | 7208.26 | Of a thickness of 3 mm or more but less than 4.75 mm | RVC(40) or CC |
| | 7208.27 | Of a thickness of less than 3 mm | RVC(40) or CC |
| | | - Other, in coils, not further worked than hot-rolled: | |
| | 7208.36 | Of a thickness exceeding 10 mm | RVC(40) or CC |
| | 7208.37 | Of a thickness of 4.75 mm or more but not exceeding 10 mm | RVC(40) or CC |
| | 7208.38 | Of a thickness of 3 mm or more but less than 4.75 mm | RVC(40) or CC |
| | 7208.39 | Of a thickness of less than 3 mm | RVC(40) or CC |
| | 7208.40 | - Not in coils, not further worked than hot-rolled, with patterns in relief | RVC(40) or CC |
| | | - Other, not in coils, not further worked than hot-rolled: | |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 7208.51 | Of a thickness exceeding 10 mm | RVC(40) or CC |
| | 7208.52 | Of a thickness of 4.75 mm or more but not exceeding 10 mm | RVC(40) or CC |
| | 7208.53 | Of a thickness of 3 mm or more but less than 4.75 mm | RVC(40) or CC |
| | 7208.54 | Of a thickness of less than 3 mm | RVC(40) or CC |
| | 7208.90 | - Other | RVC(40) or CC |
| 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 7208 or 7211 |
| | 7209.16 | Of a thickness exceeding 1 mm but less than 3 mm | RVC(40) or CTH, except from 7208 or 7211 |
| | 7209.17 | Of a thickness of 0.5 mm or more but not exceeding 1 mm | RVC(40) or CTH, except from 7208 or 7211 |
| | 7209.18 | Of a thickness of less than 0.5 mm | RVC(40) or CTH, except from 7208 or 7211 |
| | | - 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 7208 or 7211 |
| | 7209.26 | Of a thickness exceeding 1 mm but less than 3 mm | RVC(40) or CTH, except from 7208 or 7211 |
| | 7209.27 | Of a thickness of 0.5 mm or more but not exceeding 1 mm | RVC(40) or CTH, except from 7208 or 7211 |
| | 7209.28 | Of a thickness of less than 0.5 mm | RVC(40) or CTH, except from 7208 or 7211 |

| Column 1 | Column 2 | Column 3 | Column 4 |
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 7209.90 | - Other | RVC(40) or CTH, except from 7208 or 7211 |
| 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 7208, 7209 or 7211 |
| | 7210.12 | Of a thickness of less than 0.5 mm | RVC(40) or CTH, except from 7208, 7209 or 7211 |
| | 7210.20 | - Plated or coated with lead, including terne-plate | RVC(40) or CTH, except from 7208, 7209 or 7211 |
| | 7210.30 | - Electrolytically plated or coated with zinc | RVC(40) or CTH, except from 7208, 7209 or 7211 |
| | | - Otherwise plated or coated with zinc: | |
| | 7210.41 | Corrugated | RVC(40) or CTH, except from 7208, 7209 or 7211 |
| | 7210.49 | Other | RVC(40) or CTH, except from 7208, 7209 or 7211 |
| | 7210.50 | - Plated or coated with chromium oxides or with chromium and chromium oxides | RVC(40) or CTH, except from 7208, 7209 or 7211 |
| | | - Plated or coated with aluminium: | |
| | 7210.61 | Plated or coated with aluminium-zinc alloys | RVC(40) or CTH, except from 7208, 7209 or 7211 |
| | 7210.69 | Other | RVC(40) or CTH, except from 7208, 7209 or 7211 |
| | 7210.70 | - Painted, varnished or coated with plastics | RVC(40) or CTH, except from 7208, 7209 or 7211 |
| | 7210.90 | - Other | RVC(40) or CTH, except from 7208, 7209 or 7211 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 CC |
| | 7211.14 | Other, of a thickness of 4.75 mm or more | RVC(40) or CC |
| | 7211.19 | Other | RVC(40) or CC |
| | | - Not further worked than cold-rolled (cold-reduced): | |
| | 7211.23 | Containing by weight less than 0.25% of carbon | RVC(40) or CC |
| | 7211.29 | Other | RVC(40) or CC |
| | 7211.90 | - Other | RVC(40) or CC |
| 72.12 | | Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated. | |
| | 7212.10 | - Plated or coated with tin | RVC(40) or CTH, except from 7208 through 7211 |
| | 7212.20 | - Electrolytically plated or coated with zinc | RVC(40) or CTH, except from 7208 through 7211 |
| | 7212.30 | - Otherwise plated or coated with zinc | RVC(40) or CTH, except from 7208 through 7211 |
| | 7212.40 | - Painted, varnished or coated with plastics | RVC(40) or CTH, except from 7208 through 7211 |
| | 7212.50 | - Otherwise plated or coated | RVC(40) or CTH, except from 7208 through 7211 |
| | 7212.60 | - Clad | RVC(40) or CTH, except from 7208 through 7211 |
| 72.13 | | Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel. | |

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| | 7213.10 | - Containing indentations, ribs, grooves or other deformations produced during the rolling process | RVC(40) or CC |
| | 7213.20 | - Other, of free-cutting steel | RVC(40) or CC |
| | | - Other: | |
| | 7213.91 | Of circular cross-section measuring less than 14 mm in diameter | RVC(40) or CC |
| | 7213.99 | Other | RVC(40) or CC |
| 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. | |
| | 7214.10 | - Forged | RVC(40) or CC |
| | 7214.20 | - Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling | RVC(40) or CC |
| | 7214.30 | - Other, of free-cutting steel | RVC(40) or CC |
| | | - Other: | |
| | 7214.91 | Of rectangular (other than square) cross-section | RVC(40) or CC |
| | 7214.99 | Other | RVC(40) or CC |
| 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 CC |
| | 7215.50 | - Other, not further worked than cold-formed or cold-finished | RVC(40) or CC |
| | 7215.90 | - Other | RVC(40) or CC |
| 72.16 | | Angles, shapes and sections of iron or non-alloy steel. | |
| | 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 CC |
| | | - L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm: | |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 7216.21 | L sections | RVC(40) or CC |
| | 7216.22 | T sections | RVC(40) or CC |
| | | - 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 CC |
| | 7216.32 | I sections | RVC(40) or CC |
| | 7216.33 | H sections | RVC(40) or CC |
| | 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 CC |
| | 7216.50 | - Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded | RVC(40) or CC |
| | | - Angles, shapes and sections, not further worked than cold-formed or cold-finished: | |
| | 7216.61 | Obtained from flat-rolled products | RVC(40) or CC |
| | 7216.69 | Other | RVC(40) or CC |
| | | - Other: | |
| | 7216.91 | Cold-formed or cold-finished from flat-rolled products | RVC(40) or CC |
| | 7216.99 | Other | RVC(40) or CC |
| 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 7213 through 7215 |
| | 7217.20 | - Plated or coated with zinc | RVC(40) or CTH, except from 7213 through 7215 |
| | 7217.30 | - Plated or coated with other base metals | RVC(40) or CTH, except from 7213 through 7215 |
| | 7217.90 | - Other | RVC(40) or CTH, except from 7213 through 7215 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| | 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 |

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| | 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 7219 |
| | 7220.12 | Of a thickness of less than 4.75 mm | RVC(40) or CTH, except from 7219 |
| | 7220.20 | - Not further worked than cold-rolled (cold-reduced) | RVC(40) or CTH, except from 7219 |
| | 7220.90 | - Other | RVC(40) or CTH, except from 7219 |
| 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 |
| | 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 |

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| | 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 7225 |
| | 7226.19 | Other | RVC(40) or CTH, except from 7225 |
| | 7226.20 | - Of high speed steel | RVC(40) or CTH, except from 7225 |
| | | - Other: | |
| | 7226.91 | Not further worked than hot-rolled | RVC(40) or CTH, except from 7225 |
| | 7226.92 | Not further worked than cold-rolled (cold-reduced) | RVC(40) or CTH, except from 7225 |

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| | 7226.99 | Other | RVC(40) or CTH, except from 7225 |
| 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 7228 |
| | 7227.20 | - Of silico-manganese steel | RVC(40) or CTH, except from 7228 |
| | 7227.90 | - Other | RVC(40) or CTH, except from 7228 |
| 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 7227 |
| | 7228.20 | - Bars and rods, of silico-manganese steel | RVC(40) or CTH, except from 7227 |
| | 7228.30 | - Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded | RVC(40) or CTH, except from 7227 |
| | 7228.40 | - Other bars and rods, not further worked than forged | RVC(40) or CTH, except from 7227 |
| | 7228.50 | - Other bars and rods, not further worked than cold-formed or cold-finished | RVC(40) or CTH, except from 7227 |
| | 7228.60 | - Other bars and rods | RVC(40) or CTH, except from 7227 |
| | 7228.70 | - Angles, shapes and sections | RVC(40) or CTH, except from 7227 |
| | 7228.80 | - Hollow drill bars and rods | RVC(40) or CTH, except from 7227 |

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| 72.29 | | Wire of other alloy steel. | |
| | 7229.20 | - Of silico-manganese steel | RVC(40) or CTH, except from 7227 or 7228 |
| | 7229.90 | - Other | RVC(40) or CTH, except from 7227 or 7228 |
| 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 CC, except from 7207 through 7209 or 7211 |
| | 7301.20 | - Angles, shapes and sections | RVC(40) or CC, except from 7207 through 7209 or 7211 |
| 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 CC, except from 7207 through 7209 |
| | 7302.30 | - Switch blades, crossing frogs, point rods and other crossing pieces | RVC(40) or CC, except from 7207 through 7209 |
| | 7302.40 | - Fish-plates and sole plates | RVC(40) or CC, except from 7207 through 7209 |
| | 7302.90 | - Other | RVC(40) or CC, except from 7207 through 7209 |
| 73.03 | 7303.00 | Tubes, pipes and hollow profiles, of cast iron. | RVC(40) or CC |

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| 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 CC, except from 7207 through 7211 |
| | | - 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 |
| | 7304.23 | Other drill pipe | RVC(40) or CC, except from 7207 through 7211 |
| | 7304.24 | Other, of stainless steel | RVC(40) or CC |
| | 7304.29 | Other | RVC(40) or CC, except from 7207 through 7211 |
| | | - Other, of circular cross-section, of iron or non-alloy steel: | |
| | 7304.31 | Cold-drawn or cold-rolled (cold-reduced) | RVC(40) or CC, except from 7207 through 7211 |
| | 7304.39 | Other | RVC(40) or CC, except from 7207 through 7211 |
| | | - 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 CC, except from 7207 through 7211 |
| | 7304.59 | Other | RVC(40) or CC, except from 7207 through 7211 |

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| | 7304.90 | - Other | RVC(40) or CC, except from 7207 through 7211 |
| 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: | |
| | 7305.11 | Longitudinally submerged arc welded | RVC(40) or CC, except from 7208 through 7211 |
| | 7305.12 | Other, longitudinally welded | RVC(40) or CC, except from 7208 through 7211 |
| | 7305.19 | Other | RVC(40) or CC, except from 7208 through 7211 |
| | 7305.20 | - Casing of a kind used in drilling for oil or gas | RVC(40) or CC, except from 7208 through 7211 |
| | | - Other, welded: | |
| | 7305.31 | Longitudinally welded | RVC(40) or CC, except from 7208 through 7211 |
| | 7305.39 | Other | RVC(40) or CC, except from 7208 through 7211 |
| | 7305.90 | - Other | RVC(40) or CC, except from 7208 through 7211 |
| 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 CC, except from 7208, 7209 or 7211 |

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| | | - 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 CC, except from 7208, 7209 or 7211 |
| | 7306.30 | - Other, welded, of circular cross-section, of iron or non-alloy steel | RVC(40) or CC, except from 7208, 7209 or 7211 |
| | 7306.40 | - 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 CC, except from 7208, 7209 or 7211 |
| | | - Other, welded, of non-circular cross-section: | |
| | 7306.61 | Of square or rectangular cross-section | RVC(40) or CC, except from 7208, 7209 or 7211 |
| | 7306.69 | Of other non-circular cross-section | RVC(40) or CC, except from 7208, 7209 or 7211 |
| | 7306.90 | - Other | RVC(40) or CC, except from 7208, 7209 or 7211 |
| 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: | |

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| | 7307.91 | Flanges | RVC(40) or CC |
| | 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, except from 7208 through 7212 or 7216 |
| | 7308.20 | - Towers and lattice masts | RVC(40) or CTH, except from 7208 through 7212 or 7216 |
| | 7308.30 | - Doors, windows and their frames and thresholds for doors | RVC(40) or CTH, except from 7208 through 7212 or 7216 |
| | 7308.40 | - Equipment for scaffolding, shuttering, propping or pit- propping | RVC(40) or CTH, except from 7208 through 7212 or 7216 |
| | 7308.90 | - Other | RVC(40) or CTH, except from 7208 through 7212 or 7216 |
| 73.09 | 7309.00 | Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment. | RVC(40) or CC |

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| 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 CC, except from 7213 or 7217 |
| | 7312.90 | - Other | RVC(40) |
| 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 |
| 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 cm2 or more | RVC(40) or CC |

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| | | - 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 CC, except from 7213 through 7217 |
| | 7315.12 | Other chain | RVC(40) or CC, except from 7213 through 7217 |
| | 7315.19 | Parts | RVC(40) or CC, except from 7213 through 7217 |
| | 7315.20 | - Skid chain | RVC(40) or CC, except from 7213 through 7217 |
| | | - Other chain: | |
| | 7315.81 | Stud-link | RVC(40) or CC, except from 7213 through 7217 |
| | 7315.82 | Other, welded link | RVC(40) or CC, except from 7213 through 7217 |
| | 7315.89 | Other | RVC(40) or CC, except from 7213 through 7217 |
| | 7315.90 | - Other parts | RVC(40) or CC, except from 7213 through 7217 |

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| 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 CC, except from 7213 through 7217 |
| 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 |
| | 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. | |

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| | 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 CC, except from 7208 through 7217 |
| | 7320.20 | - Helical springs | RVC(40) or CC, except from 7208 through 7217 |
| | 7320.90 | - Other | RVC(40) or CC, except from 7208 through 7217 |
| 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 CTH or RVC(35) + CTSH |
| | 7321.12 | For liquid fuel | RVC(40) or CTH or RVC(35) + 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 CTH or RVC(35) + CTSH |
| | 7321.89 | Other, including appliances for solid fuel | RVC(40) or CTH or RVC(35) + CTSH |
| | 7321.90 | - Parts | RVC(40) or CTH |

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| 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. | |
| | | - 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 |

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| 73.25 | | Other cast articles of iron or steel. | |
| | 7325.10 | - Of non-malleable cast iron | RVC(40) or CC |
| | | - 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 |
| | 7403.29 | Other copper alloys (other than master alloys of 74.05) | RVC(40) or CTH |

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| 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 7407 |
| | 7408.19 | Other | RVC(40) or CTH, except from 7407 |
| | | - Of copper alloys: | |
| | 7408.21 | Of copper-zinc base alloys (brass) | RVC(40) or CTH, except from 7407 |
| | 7408.22 | Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | RVC(40) or CTH, except from 7407 |
| | 7408.29 | Other | RVC(40) or CTH, except from 7407 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| | | - 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: | |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 7408 |
| 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: | |
| | 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 |

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| | 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 |
| 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: | |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| 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. | |

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| | 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 7604 |
| | 7605.19 | Other | RVC(40) or CTH, except from 7604 |
| | | - Of aluminium alloys: | |
| | 7605.21 | Of which the maximum cross-sectional dimension exceeds 7 mm | RVC(40) or CTH, except from 7604 |
| | 7605.29 | Other | RVC(40) or CTH, except from 7604 |
| 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. | |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | - Not backed: | |
| | 7607.11 | Rolled but not further worked | RVC(40) or CTH, except from 7606 |
| | 7607.19 | Other | RVC(40) or CTH, except from 7606 |
| | 7607.20 | - Backed | RVC(40) or CTH, except from 7606 |
| 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 I, 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 7605 |
| | 7614.90 | - Other | RVC(40) or CTH, except from 7605 |
| 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. | |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| 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 THERE | OF |
| 81.01 | | Tungsten (wolfram) and articles thereof, including waste and scrap. | |
| | 8101.10 | - Powders | RVC(40) or CC |
| | | - Other: | |

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| | 8101.94 | Unwrought tungsten, including bars and rods obtained simply by sintering | RVC(40) or CC |
| | 8101.96 | Wire | RVC(40) or CTSH |
| | 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 CTSH |
| 81.02 | | Molybdenum and articles thereof, including waste and scrap. | |
| | 8102.10 | - Powders | RVC(40) or CC |
| | | - Other: | |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 | - Raspings, 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. | |

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| Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 from production or consumption in a Party |
| 8105.90 | - Other | RVC(40) or CTSH |
| | 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 |
| | 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 |
| | 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: | |
| | Tariff Sub- Heading 8105.20 8105.30 8105.90 8106.10 8106.90 8108.20 8108.20 8108.20 | Tariff Sub-Heading - Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders - Waste and scrap - Other Bismuth and articles thereof, including waste and scrap. - Containing more than 99.99 % of bismuth, by weight - Other Titanium and articles thereof, including waste and scrap. - Unwrought titanium; powders - Waste and scrap - Unwrought zirconium; powders: - Containing less than 1 part hafnium to 500 parts zirconium by weight - Other - Containing less than 1 part hafnium to 500 parts zirconium by weight - Other |

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| | 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 |
| 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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: | |

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| | 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, THEREOF OF BASE METAL | OF BASE METAL; PARTS |
| 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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: | |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 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. | |
| | 2007.40 | - Rock drilling or earth boring tools: | D) (0 (10) 00 |
| | 8207.13 | With working part of cermets | RVC(40) or CC |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |

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|----------------|------------------------|--|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| CHAPTER 83 | | MISCELLANEOUS ARTICLES OF BASE METAL | I. |
| 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 |
| 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 |

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|---------------------|------------------------|--|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| 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 |

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|---------------------|------------------------|---|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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. | |
| | 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 |

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|----------------|------------------------|---------------------|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |

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 MED PARTS THEREOF | 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. | | |
| | | - 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. | | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|--|--------------------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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. | |
| | 8405.10 | - Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers | RVC(40) or CTSH |
| | 8405.90 | - Parts | RVC(40) or CTH |
| 84.06 | | Steam turbines and other vapour turbines. | |
| | 8406.10 | - Turbines for marine propulsion | RVC(40) or CTSH |
| | | - Other turbines: | |
| | 8406.81 | Of an output exceeding 40 MW | RVC(40) or CTSH, except from 8406.82 |
| | 8406.82 | Of an output not exceeding 40 MW | RVC(40) or CTSH, 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | - 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 |
| | 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: | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|--|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 8410.11 | Of a power not exceeding 1,000 kW | RVC(40) or CTSH, 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 CTSH, except from 8410.11 or 8410.13 |
| | 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 |
| | | - Parts: | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|---|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | - 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 |
| | 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. | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|------------------------|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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. | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|---|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 I capacity | RVC(40) or CTSH |
| | 8418.40 | - Freezers of the upright type, not exceeding 900 I capacity | RVC(40) or CTSH |
| | 8418.50 | - Other furniture (chests, cabinets, display counters, show- cases and the like) for storage and display, incorporating refrigerating or freezing equipment | 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: | |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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: | |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 8421.11 | Cream separators | RVC(40) or CTSH |
| | 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 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| | | - 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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. | |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 8431.43 | Parts for boring or sinking machinery of subheading 8430.41 or 8430.49 | RVC(40) or CTH |
| | 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 |
| | 8433.20 | - Other mowers, including cutter bars for tractor mounting | RVC(40) or CTSH |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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. | |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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. | |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| 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 | |

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| | | 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 |
| 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | - 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 |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 8445.40 | - Textile winding (including weft-winding) or reeling machines | RVC(40) or CTH |
| | 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 flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles). | |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | - 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 |
| | | - 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. | |

| Column 1 | Column 2 | Column 3 | Column 4 |
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | - Machines, each of a dry linen capacity not exceeding 10 kg: | |
| | 8450.11 | Fully-automatic machines | RVC(40) or CTH or RVC(35) + CTSH |
| | 8450.12 | Other machines, with built-in centrifugal drier | RVC(40) or CTH or RVC(35) + CTSH |
| | 8450.19 | Other | RVC(40) or CTH or RVC(35) + CTSH |
| | 8450.20 | - Machines, each of a dry linen capacity exceeding 10 kg | RVC(40) or CTH or RVC(35) + CTSH |
| | 8450.90 | - Parts | RVC(40) or CTH |
| 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 CTH or RVC(35) + CTSH |
| | | - Drying machines: | |
| | 8451.21 | Each of a dry linen capacity not exceeding 10 kg | RVC(40) or CTH or RVC(35) + CTSH |
| | 8451.29 | Other | RVC(40) or CTH or RVC(35) + CTSH |
| | 8451.30 | - Ironing machines and presses (including fusing presses) | RVC(40) or CTH or RVC(35) + CTSH |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 8451.40 | - Washing, bleaching or dyeing machines | RVC(40) or CTH or RVC(35) + CTSH |
| | 8451.50 | - Machines for reeling, unreeling, folding, cutting or pinking textile fabrics | RVC(40) or CTH or RVC(35) + CTSH |
| | 8451.80 | - Other machinery | RVC(40) or CTH or RVC(35) + CTSH |
| | 8451.90 | - Parts | RVC(40) or CTH |
| 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 CTH or RVC(35) + 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| | | - Other boring machines: | |
| | 8459.41 | Numerically controlled | RVC(40) or CTH |
| | 8459.49 | Other | RVC(40) or CTH |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | - 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 |
| | | - 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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: | |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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. | |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | - Parts: | |
| | 8467.91 | Of chain saws | RVC(40) or CTH |
| | 8467.92 | Of pneumatic tools | RVC(40) or CTH, except from 8407 |
| | 8467.99 | Other | RVC(40) or CTH, except from 8407 |
| 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 |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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. | |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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: | |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|---|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 8479.40 | - Rope or cable-making machines | RVC(40) or CTSH |
| | 8479.50 | - Industrial robots, not elsewhere specified or included | RVC(40) or CTSH |
| | 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 |
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | - 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 CTH or RVC(35) + CTSH |
| | 8482.20 | - Tapered roller bearings, including cone and tapered roller assemblies | RVC(40) or CTH or RVC(35) + CTSH |
| | 8482.30 | - Spherical roller bearings | RVC(40) or CTH or RVC(35) + CTSH |
| | 8482.40 | - Needle roller bearings, including cage and needle roller assemblies | RVC(40) or CTH or RVC(35) + CTSH |
| | 8482.50 | - Other cylindrical roller bearings, including cage and roller assemblies | RVC(40) or CTH or RVC(35) + CTSH |

| Column 1 | Column 2 | Column 3 | Column 4 |
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 8482.80 | - Other, including combined ball/roller bearings | RVC(40) or CTH or RVC(35) + 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) |
| | 8483.20 | - Bearing housings, incorporating ball or roller bearings | RVC(40) or CTH |
| | 8483.30 | - Bearing housings, not incorporating ball or roller bearings; plain shaft bearings | RVC(40) or CTH |
| | 8483.40 | - Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters | RVC(40) or CTH |
| | 8483.50 | - Flywheels and pulleys, including pulley blocks | RVC(40) or CTH |
| | 8483.60 | - Clutches and shaft couplings (including universal joints) | RVC(40) or CTH |
| | 8483.90 | - Toothed wheels, chain sprockets and other transmission elements presented separately; parts | RVC(40) or CTH |
| 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. | |

| Column 1 | Column 2 | Column 3 | Column 4 |
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| CHAPTER 85 | | ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND REPRODUCERS, AND PARTS AND ACCESSORIES | AND SOUND RECORDERS |
| 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: | |
| | 8501.61 | Of an output not exceeding 75 kVA | RVC(40) or CTH |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| 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: | |

| Column 1 | Column 2 | Column 3 | Column 4 |
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|----------------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 8505.90 | - Other, including parts | RVC(40) or CTH |
| 85.06 | | Primary cells and primary batteries. | |
| | 8506.10 | - Manganese dioxide | RVC(40) or CTH or RVC(35) + CTSH |
| | 8506.30 | - Mercuric oxide | RVC(40) or CTH or RVC(35) + CTSH |
| | 8506.40 | - Silver oxide | RVC(40) or CTH or RVC(35) + CTSH |
| | 8506.50 | - Lithium | RVC(40) or CTH or RVC(35) + CTSH |
| | 8506.60 | - Air-zinc | RVC(40) or CTH or RVC(35) + CTSH |
| | 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) |
| | 8507.20 | - Other lead-acid accumulators | RVC(40) |
| | 8507.30 | - Nickel-cadmium | RVC(40) |
| | 8507.50 | - Nickel-metal hydride | RVC(40) |
| | 8507.60 | - Lithium-ion | RVC(40) |
| | 8507.80 | - Other accumulators | RVC(40) |
| | 8507.90 | - Parts | RVC(40) or CTH |
| 85.08 | | Vacuum cleaners. | |
| | | - With self-contained electric motor: | |

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|----------------|------------------------|---|----------------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 CTH or RVC(35) + 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. | |
| | 8509.40 | - Food grinders and mixers; fruit or vegetable juice extractors | RVC(40) or CTH or RVC(35) + CTSH |
| | 8509.80 | - Other appliances | RVC(40) or CTH or RVC(35) + 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 CTH or RVC(35) + CTSH |
| | 8510.20 | - Hair clippers | RVC(40) or CTH or RVC(35) + CTSH |
| | 8510.30 | - Hair-removing appliances | RVC(40) or CTH or RVC(35) + CTSH |
| | 8510.90 | - Parts | RVC(40) or CTH |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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) |
| | 8511.20 | - Ignition magnetos; magneto-dynamos; magnetic flywheels | RVC(40) |
| | 8511.30 | - Distributors; ignition coils | RVC(40) |
| | 8511.40 | - Starter motors and dual purpose starter-generators | RVC(40) |
| | 8511.50 | - Other generators | RVC(40) |
| | 8511.80 | - Other equipment | RVC(40) |
| | 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) |
| | 8512.20 | - Other lighting or visual signalling equipment | RVC(40) |
| | 8512.30 | - Sound signalling equipment | RVC(40) |
| | 8512.40 | - Windscreen wipers, defrosters and demisters | RVC(40) |
| | 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. | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|----------------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 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 CTH or RVC(35) + CTSH |
| | 8514.19 | Other | RVC(40) or CTH or RVC(35) + CTSH |
| | 8514.20 | - Furnaces and ovens functioning by induction or dielectric loss | RVC(40) or CTH or RVC(35) + CTSH |
| | | - Other furnaces and ovens: | |
| | 8514.31 | Electron beam furnaces | RVC(40) or CTH or RVC(35) + CTSH |
| | 8514.32 | Plasma and vacuum arc furnaces | RVC(40) or CTH or RVC(35) + CTSH |
| | 8514.39 | Other | RVC(40) or CTH or RVC(35) + CTSH |
| | 8514.40 | - Other equipment for the heat treatment of materials by induction or dielectric loss | RVC(40) or CTH or RVC(35) + CTSH |
| | 8514.90 | - Parts | RVC(40) or CTH |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 85.15 | | Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets. | |
| | | - Brazing or soldering machines and apparatus: | |
| | 8515.11 | Soldering irons and guns | RVC(40) or CTH or RVC(35) + CTSH |
| | 8515.19 | Other | RVC(40) or CTH or RVC(35) + CTSH |
| | | - Machines and apparatus for resistance welding of metal: | |
| | 8515.21 | Fully or partly automatic | RVC(40) or CTH or RVC(35) + CTSH |
| | 8515.29 | Other | RVC(40) or CTH or RVC(35) + CTSH |
| | | - Machines and apparatus for arc (including plasma arc) welding of metals: | |
| | 8515.31 | Fully or partly automatic | RVC(40) or CTH or RVC(35) + CTSH |
| | 8515.39 | Other | RVC(40) or CTH or RVC(35) + CTSH |
| | 8515.80 | - Other machines and apparatus | RVC(40) or CTH or RVC(35) + CTSH |
| | 8515.90 | - Parts | RVC(40) or CTH |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 85.16 | | Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hairdressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45. | |
| | 8516.10 | - Electric instantaneous or storage water heaters and immersion heaters | RVC(40) or CTH or RVC(35) + CTSH |
| | | - Electric space heating apparatus and electric soil heating apparatus: | |
| | 8516.21 | Storage heating radiators | RVC(40) or CTH or RVC(35) + CTSH |
| | 8516.29 | Other | RVC(40) or CTH or RVC(35) + CTSH |
| | | - Electro-thermic hair-dressing or hand-drying apparatus: | |
| | 8516.31 | Hair dryers | RVC(40) or CTH or RVC(35) + CTSH |
| | 8516.32 | Other hair-dressing apparatus | RVC(40) or CTH or RVC(35) + CTSH |
| | 8516.33 | Hand-drying apparatus | RVC(40) or CTH or RVC(35) + CTSH |
| | 8516.40 | - Electric smoothing irons | RVC(40) or CTH or RVC(35) + CTSH |
| | 8516.50 | - Microwave ovens | RVC(40) or CTH or RVC(35) + CTSH |
| | 8516.60 | - Other ovens; cookers, cooking plates, boiling rings, grillers and roasters | RVC(40) or CTH or RVC(35) + CTSH |
| | | - Other electro-thermic appliances: | |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 8516.71 | Coffee or tea makers | RVC(40) or CTH or RVC(35) + CTSH |
| | 8516.72 | Toasters | RVC(40) or CTH or RVC(35) + CTSH |
| | 8516.79 | Other | RVC(40) or CTH or RVC(35) + CTSH |
| | 8516.80 | - Electric heating resistors | RVC(40) or CTH or RVC(35) + 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 CTH or RVC(35) + CTSH |
| | 8517.13 | Smartphones | RVC(40) or CTH or RVC(35) + CTSH |
| | 8517.14 | Other telephones for cellular networks or for other wireless networks | RVC(40) or CTH or RVC(35) + CTSH |
| | 8517.18 | Other | RVC(40) or CTH or RVC(35) + CTSH |

| Column 1 | Column 2 | Column 3 | Column 4 |
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | - 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 CTH or RVC(35) + 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 CTH or RVC(35) + CTSH |
| | 8517.69 | Other | RVC(40) or CTH or RVC(35) + 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; audiofrequency 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: | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|----------------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 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: | |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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. | |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | - 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: | |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | - 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 |
| 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 CTH or RVC(35) + CTSH |
| | 8531.20 | - Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED) | RVC(40) or CTH or RVC(35) + CTSH |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 8531.80 | - Other apparatus | RVC(40) or CTH or RVC(35) + CTSH |
| | 8531.90 | - Parts | RVC(40) or CTH |
| 85.32 | | Electrical capacitors, fixed, variable or adjustable (preset). | |
| | 8532.10 | - Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors) | RVC(40) or CTH or RVC(35) + CTSH |
| | | - Other fixed capacitors: | |
| | 8532.21 | Tantalum | RVC(40) or CTH or RVC(35) + CTSH |
| | 8532.22 | Aluminium electrolytic | RVC(40) or CTH or RVC(35) + CTSH |
| | 8532.23 | Ceramic dielectric, single layer | RVC(40) or CTH or RVC(35) + CTSH |
| | 8532.24 | Ceramic dielectric, multilayer | RVC(40) or CTH or RVC(35) + CTSH |
| | 8532.25 | Dielectric of paper or plastics | RVC(40) or CTH or RVC(35) + CTSH |
| | 8532.29 | Other | RVC(40) or CTH or RVC(35) + CTSH |
| | 8532.30 | - Variable or adjustable (pre-set) capacitors | RVC(40) or CTH or RVC(35) + 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 CTH or RVC(35) + CTSH |
| | | - Other fixed resistors: | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|----------------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 8533.21 | For a power handling capacity not exceeding 20 W | RVC(40) or CTH or RVC(35) + CTSH |
| | 8533.29 | Other | RVC(40) or CTH or RVC(35) + CTSH |
| | | - Wirewound variable resistors, including rheostats and potentiometers: | |
| | 8533.31 | For a power handling capacity not exceeding 20 W | RVC(40) or CTH or RVC(35) + CTSH |
| | 8533.39 | Other | RVC(40) or CTH or RVC(35) + CTSH |
| | 8533.40 | - Other variable resistors, including rheostats and potentiometers | RVC(40) or CTH or RVC(35) + 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 |

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|----------------|------------------------|---|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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; arclamps; light-emitting diode (LED) light sources. | |
| | 8539.10 | - Sealed beam lamp units | RVC(40) or CTH or RVC(35) + 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 |
| | 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 |

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|----------------|------------------------|---|----------------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | - 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). | |
| | | - Cathode-ray television picture tubes, including video monitor cathode-ray tubes: | |
| | 8540.11 | Colour | RVC(40) or CTH or RVC(35) + CTSH |
| | 8540.12 | Monochrome | RVC(40) or CTH or RVC(35) + 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 CTH or RVC(35) + CTSH |

| Column 1 | Column 2 | Column 3 | Column 4 |
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | - Other valves and tubes: | |
| | 8540.81 | Receiver or amplifier valves and tubes | RVC(40) or CTH or RVC(35) + 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 |
| 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 CTH or RVC(35) + CTSH |
| | | - Transistors, other than photosensitive transistors: | |
| | 8541.21 | With a dissipation rate of less than 1 W | RVC(40) or CTH or RVC(35) + CTSH |
| | 8541.29 | Other | RVC(40) or CTH or RVC(35) + CTSH |
| | 8541.30 | - Thyristors, diacs and triacs, other than photosensitive devices | RVC(40) or CTH or RVC(35) + 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 CTH or RVC(35) + CTSH |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|--|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 8541.42 | Photovoltaic cells not assembled in modules or made up into panels | RVC(40) or CTH or RVC(35) + CTSH |
| | 8541.43 | Photovoltaic cells assembled in modules or made up into panels | RVC(40) or CTH or RVC(35) + CTSH except from 8541.42 |
| | 8541.49 | Other | RVC(40) or CTH or RVC(35) + 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 CTH or RVC(35) + 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 |

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|---------------------|------------------------|--|--|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 8543.30 | - Machines and apparatus for electroplating, electrolysis or electrophoresis | RVC(40) or CTSH |
| | 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 |
| | 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 |

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|---------------------|------------------------|--|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| | 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. | |

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|----------------|------------------------|--|--|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | - 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 |
| | 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: | |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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: | |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|------------------------|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| VI | EHICLES, AIR | SECTION XVII CRAFT, VESSELS AND ASSOCIATED TRANSPOR | RT EQUIPMENT |
| CHAPTER 86 | | RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STO RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTING MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TR EQUIPMENT OF ALL KINDS | GS AND PARTS THEREOF; |
| 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 |
| 86.06 | | Railway or tramway goods vans and wagons, not self-propelled. | |

| Column 1 | Column 2 | Column 3 | Column 4 |
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|---|--------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 ROLL ACCESSORIES THEREOF | ING-STOCK, AND PARTS AND |
| 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: | |
| | 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) |

| Column 1 | Column 2 | Column 3 | Column 4 |
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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) |
| | 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) |

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|----------------|------------------------|--|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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) |
| | 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) |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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) |
| | | - 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 Iorries | 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. | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|------------------------|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 8707.10 | - For the vehicles of heading 87.03 | RVC(40) |
| | 8707.90 | - Other | RVC(40) |
| 87.08 | | Parts and accessories of the motor vehicles of headings 87.01 to 87.05. | |
| | 8708.10 | - Bumpers and parts thereof | RVC(40) |
| | | - Other parts and accessories of bodies (including cabs): | |
| | 8708.21 | Safety seat belts | RVC(40) + CTSH |
| | 8708.22 | Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter | RVC(40) + CTSH |
| | 8708.29 | Other | RVC(40) + CTSH |
| | 8708.30 | - Brakes and servo-brakes; parts thereof | RVC(40) |
| | 8708.40 | - Gear boxes and parts thereof | RVC(40) |
| | 8708.50 | - Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof | RVC(40) |
| | 8708.70 | - Road wheels and parts and accessories thereof | RVC(40) |
| | 8708.80 | - Suspension systems and parts thereof (including shockabsorbers) | RVC(40) |
| | | - Other parts and accessories: | |
| | 8708.91 | Radiators and parts thereof | RVC(40) |
| | 8708.92 | Silencers (mufflers) and exhaust pipes; parts thereof | RVC(40) |
| | 8708.93 | Clutches and parts thereof | RVC(40) |
| | 8708.94 | Steering wheels, steering columns and steering boxes; parts thereof | RVC(40) |
| | 8708.95 | Safety airbags with inflator system; parts thereof | RVC(40) |
| | 8708.99 | Other | RVC(40) + CTSH |

| Column 1 | Column 2 | Column 3 | Column 4 |
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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) |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|---|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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. | |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 | 1 | 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 |
| | 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 |

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|----------------|------------------------|---|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | |
| | | - 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 |
| | 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 |

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|---------------------|------------------------|---|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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. | |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 8903.23 | Of a length exceeding 24 m | RVC(40) or CTH |
| | | Motorboats, other than inflatable, not including outboard motorboats: | |
| | 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 |
|----------------|------------------------|--|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | URGICAL INST | SECTION XVIII C, CINEMATOGRAPHIC, MEASURING, CHECKING RUMENTS AND APPARATUS; CLOCKS AND WA TRUMENTS; PARTS AND ACCESSORIES THERE | TCHES; MUSICAL |
| CHAPTER 90 | | OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEAS PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AN 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: | |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|----------------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 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 CTH or RVC(35) + CTSH |
| | 9006.40 | - Instant print cameras | RVC(40) or CTH or RVC(35) + CTSH |
| | | - Other cameras: | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|----------------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 9006.53 | For roll film of a width of 35 mm | RVC(40) or CTH or RVC(35) + CTSH |
| | 9006.59 | Other | RVC(40) or CTH or RVC(35) + CTSH |
| | | - Photographic flashlight apparatus and flashbulbs: | |
| | 9006.61 | Discharge lamp ("electronic") flashlight apparatus | RVC(40) or CTH or RVC(35) + CTSH |
| | 9006.69 | Other | RVC(40) or CTH or RVC(35) + 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 CTH or RVC(35) + CTSH |
| | 9007.20 | - Projectors | RVC(40) or CTH or RVC(35) + 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| | 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. | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|----------------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 9013.10 | - Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI | RVC(40) or CTH or RVC(35) + CTSH |
| | 9013.20 | - Lasers, other than laser diodes | RVC(40) or CTH or RVC(35) + CTSH |
| | 9013.80 | - Other devices, appliances and instruments | RVC(40) or CTH or RVC(35) + 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 CTH or RVC(35) + CTSH |
| | 9014.20 | - Instruments and appliances for aeronautical or space navigation (other than compasses) | RVC(40) or CTH or RVC(35) + 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 CTH or RVC(35) + CTSH |
| | 9015.20 | - Theodolites and tachymeters (tacheometers) | RVC(40) or CTH or RVC(35) + CTSH |
| | 9015.30 | - Levels | RVC(40) or CTH or RVC(35) + CTSH |
| | 9015.40 | - Photogrammetrical surveying instruments and appliances | RVC(40) or CTH or RVC(35) + CTSH |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|----------------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 9015.80 | - Other instruments and appliances | RVC(40) or CTH or RVC(35) + 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 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 CTH or RVC(35) + CTSH |
| | 9017.20 | - Other drawing, marking-out or mathematical calculating instruments | RVC(40) or CTH or RVC(35) + 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 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|---|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 produced solely for the machines, instruments or apparatus of the same subheading |
| | | - Other instruments and appliances, used in dental sciences: | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|---|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|---|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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. | |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|---|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|---|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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. | |
| | | - 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|--|----------------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| | 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 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 CTH or RVC(35) + CTSH |
| | 9027.20 | - Chromatographs and electrophoresis instruments | RVC(40) or CTH or RVC(35) + CTSH |
| | 9027.30 | - Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR) | RVC(40) or CTH or RVC(35) + CTSH |
| | 9027.50 | - Other instruments and apparatus using optical radiations (UV, visible, IR) | RVC(40) or CTH or RVC(35) + CTSH |
| | | - Other instruments and apparatus: | |
| | 9027.81 | Mass spectrometers | RVC(40) or CTH or RVC(35) + CTSH |
| | 9027.89 | Other | RVC(40) or CTH or RVC(35) + 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 |
| | 9028.30 | - Electricity meters | RVC(40) or CTSH |
| | 9028.90 | - Parts and accessories | RVC(40) or CTH |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|--|----------------------------------|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|------------------------|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | - 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 |
| 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|------------------------|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 | 1 | 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: | |
| | 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 stopwatch facility: | |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|------------------------|
| HS Co | de 2022 | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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: | |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|---|------------------------|
| HS Code 2022 | | | |
| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| 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 O | F 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 9209.92 | Parts and accessories for the musical instruments of heading 92.02 | RVC(40) or CTH |
| | 9209.94 | Parts and accessories for the musical instruments of heading 92.07 | RVC(40) or CTH |
| | 9209.99 | Other | RVC(40) or CTH |
| | | SECTION XIX | |
| | ARMS AN | ND AMMUNITION; PARTS AND ACCESSORIES TI | HEREOF |
| CHAPTER 93 | | ARMS AND AMMUNITION; PARTS AND ACCESSORIES 1 | 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 |
| | 9303.30 | - Other sporting, hunting or target-shooting rifles | RVC(40) or CTH |
| | 9303.90 | - Other | RVC(40) or CTH |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| | | SECTION XX MISCELLANEOUS MANUFACTURED ARTICLES | |
| CHAPTER 94 FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS SIMILAR STUFFED FURNISHINGS; LUMINAIRES AND LIGHTING FITTINGS, I ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED PLATES AND THE LIKE; PREFABRICATED BUILDINGS | | SHTING FITTINGS, NOT | |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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: | |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | - 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 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 |
| | 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 | СТН |
| | 9404.40 | - Quilts, bedspreads, eiderdowns and duvets (comforters) | СТН |
| | 9404.90 | - Other | СТН |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 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 |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 ("scale") models and similar recreational models, working or not; puzzles of all kinds. | RVC(40) or CTH |
| 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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 tabletennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools. | |
| | | - 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 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: | |
| | 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 |

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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | | - 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 |
| | 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 |

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|----------------|------------------------|--|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| | | - 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: | |

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|---------------------|------------------------|--|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| | 9606.21 | Of plastics, not covered with textile material | RVC(40) or CTH |
| | 9606.22 | Of base metal, not covered with textile material | RVC(40) or CTH |
| | 9606.29 | Other | RVC(40) or CTH |
| | 9606.30 | - Button moulds and other parts of buttons; button blanks | RVC(40) or CTH |
| 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 |

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|---------------------|------------------------|---|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 |
| | 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|---------------------|------------------------|--|------------------------|
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| Tariff Heading | Tariff Sub- Heading | Product Description | Product Specific Rules |
| 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 inners. | 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 |
| | WOF | SECTION XXI RKS OF ART, COLLECTORS' PIECES AND ANTIQ | UES |
| CHAPTER 97 | | WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES | 3 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|------------------------|
| HS Co | de 2022 | | Product Specific Rules |
| Tariff Heading | Tariff Sub- Heading | Product Description | |
| 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 |
| 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 |

| Column 1 | Column 2 | Column 3 | Column 4 |
|----------------|------------------------|---|------------------------|
| HS Cod | de 2022 | | Product Specific Rules |
| Tariff Heading | Tariff Sub- Heading | Product Description | |
| | | - 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 |