



New Zealand No. 1 (2022)

Free Trade Agreement

between the United Kingdom of Great Britain and Northern Ireland and
New Zealand

London, 28 February 2022

[The Agreement is not in Force]

*Presented to Parliament
by the Secretary of State for Foreign, Commonwealth and Development Affairs
by Command of His Majesty
October 2022*



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CHAPTER 3
RULES OF ORIGIN AND ORIGIN PROCEDURES

Section A
Definitions and General Provisions

Article 3.1
Definitions

For the purposes of this Chapter:

“aquaculture” means the farming of aquatic organisms, including fish, molluscs, crustaceans, other aquatic invertebrates, and aquatic plants, from seed stock, including seed stock imported from non-parties, such as eggs, fry, fingerlings and larvae, parr, smolts, or other immature fish at a post-larval stage, by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding, or protection from predators;

“exporter” means a person who exports an originating good;

“Generally Accepted Accounting Principles” means those principles recognised by consensus or with substantial authoritative support in the territory of a Party with respect to the recording of revenues, expenses, costs, assets, and liabilities; the disclosure of information; and the preparation of financial statements. These principles may encompass broad guidelines for general application, as well as detailed standards, practices, and procedures;

“good” means any merchandise, product, article, or material;

“material” means a good used in the production of another good, including a part or ingredient;

“non-originating good” or **“non-originating material”** means a good or material that does not qualify as originating in accordance with this Chapter;

“origin declaration” means a statement as to the origin of the goods made by the exporter or producer of the goods in accordance with Article 3.19 (Origin Declaration);

“originating good” or **“originating material”** means a good or material that qualifies as originating in accordance with this Chapter;

“producer” means a person who engages in the production of a good in the territory of a Party;

“production” means operations, including growing, cultivating, raising, mining, harvesting, fishing, trapping, hunting, capturing, collecting, breeding, extracting, gathering, manufacturing or assembling a good, or aquaculture; and

“value of the good” means the price paid or payable to the producer of the good at the place where the last production was carried out, and must include the value of all materials used in production. If there is no price paid or payable, or if the price paid or payable does not include the value of all materials, the value of the good:

- (a) must include the value of all materials and the cost of production employed in producing the good, calculated in accordance with accounting principles which are generally accepted in the Party of the producer, and may also include amounts for general expenses and profit to the producer that can be reasonably allocated to the good; or
- (b) must be determined in accordance with the Customs Valuation Agreement.

Any internal taxes which are, or may be, repaid when the good obtained is exported are excluded. If the value of the good includes costs incurred subsequent to the good leaving the place of production, such as freight, insurance, packing, and all other costs incurred to transport the good, those costs are to be excluded.

Article 3.2 Origin Criteria

Except as otherwise provided in this Chapter, each Party shall provide that a good is originating if it is:

- (a) wholly obtained or produced entirely in the territory of one or both of the Parties, as defined in Article 3.3 (Wholly Obtained Goods);
- (b) produced entirely in the territory of one or both of the Parties, exclusively from originating materials; or
- (c) produced entirely in the territory of one or both of the Parties using non-originating materials, provided the good satisfies all applicable requirements of Annex 3A (Product Specific Rules of Origin),

in each case, provided the good satisfies all other applicable requirements of this Chapter.

Article 3.3 Wholly Obtained Goods

Each Party shall provide that for the purposes of Article 3.2 (Origin Criteria) the following goods shall be considered as wholly obtained or produced entirely in one or both of the Parties if they are:

- (a) minerals, mineral products, and other non-living natural resources, not included in subparagraphs (a) to (e), extracted or taken from there;
- (b) plants, plant goods, or fungi grown, cultivated, harvested, picked, or gathered there;
- (c) live animals born and raised there;
- (d) goods obtained from live animals there;
- (e) an animal obtained by hunting, trapping, fishing, gathering, or capturing there, but not beyond the outer limits of the Parties' territorial sea;
- (f) goods obtained from aquaculture there;
- (g) fish, shellfish, and other marine life taken from the sea, seabed, or subsoil, in accordance with international law, outside the territorial sea of the Parties and outside the territorial sea of non-parties by vessels that are registered, listed, or recorded with a Party and entitled to fly the flag of that Party, and any good produced from these goods on a factory ship that is registered, listed, or recorded with a Party and entitled to fly the flag of that Party;
- (h) minerals, mineral products, and other non-living natural resources, taken or extracted from the seabed, subsoil, or ocean floor of the Parties' exclusive economic zone or continental shelf, provided that that Party or person of the Party has rights to exploit that seabed, subsoil, or ocean floor;
- (i) a good that is:
 - (i) waste or scrap derived from production there; or
 - (ii) waste or scrap derived from used goods collected there, provided that those goods are fit only for the recovery of raw materials; and
- (j) a good produced there, exclusively from goods referred to in subparagraphs (a) to (i), or from their derivatives.

Article 3.4 Regional Value Content

Where Annex 3A (Product Specific Rules of Origin) specifies a regional value content test to determine whether a good is originating, each Party shall provide that the regional value content shall be calculated using one of the following methods:

Build-Down Method: based on the value of non-originating materials

$$RVC = \frac{\text{value of the good} - VNM}{\text{value of the good}} \times 100$$

Build-Up Method: based on the value of originating materials

$$RVC = \frac{VOM}{\text{value of the good}} \times 100$$

in each case where:

“**RVC**” is the regional value content of a good, expressed as a percentage;

“**VOM**” is the value of originating materials used in the production of the good in the territory of one or both of the Parties, as determined in accordance with Articles 3.5 (Materials Used in Production) to Article 3.7 (Further Adjustments to the Value of Materials); and

“**VNM**” is the value of non-originating materials including materials of undetermined origin, used in the production of the good in the territory of one or both of the Parties, as determined in accordance with Articles 3.5 (Materials Used in Production) to Article 3.7 (Further Adjustments to the Value of Materials).

Article 3.5 Materials Used in Production

1. Each Party shall provide that if a non-originating material undergoes further production such that it satisfies the requirements of this Chapter, the material is treated as originating when determining the originating status of the subsequently produced good, regardless of whether that material was produced by the producer of the good.
2. Each Party shall provide that if non-originating material is used in the production of a good, the following may be counted as originating content for the purposes of determining whether the resulting good meets a regional value content requirement:
 - (a) the value of processing of the non-originating material undertaken in

the territory of one or both of the Parties by one or more producers;
and

- (b) the value of any originating material used in the production of the non-originating material undertaken in the territory of one or both of the Parties by one or more producers.

Article 3.6 **Value of Materials Used in Production**

For the purposes of this Chapter, the value of a material is:

- (a) for a material imported by the producer of the good, the price actually paid or payable for the material at the time of import or other value determined in accordance with the Customs Valuation Agreement, including the costs incurred in the international shipment of the good;
- (b) for a material acquired in the territory where the good is produced:
 - (i) the price paid or payable by the producer in the Party where the producer is located;
 - (ii) the value as determined for an imported material in subparagraph (a); or
 - (iii) the earliest ascertainable price paid or payable in the territory of the Party; and
- (c) for a material that is self-produced:
 - (i) all the costs incurred in the production of the material, which includes general expenses; and
 - (ii) an amount equivalent to the profit added in the normal course of trade, or equal to the profit that is usually reflected in the sale of goods of the same class or kind as the self-produced material that is being valued.

Article 3.7 **Further Adjustments to the Value of Materials**

1. Each Party shall provide that for an originating material, the following expenses may be added to the value of the material, if not included under Article 3.6 (Value of Materials Used in Production):

- (a) the costs of freight, insurance, packing, and all other costs incurred to transport the material to the location of the producer of the good;
 - (b) duties, taxes, and customs brokerage fees on the material, paid in the territory of a Party, other than duties and taxes that are waived, refunded, refundable, or otherwise recoverable, which include credit against duty or tax paid or payable; and
 - (c) the cost of waste and spoilage resulting from the use of the material in the production of the good, less the value of reusable scrap or by-product.
2. Each Party shall provide that, for a non-originating material or material of undetermined origin, the following expenses may be deducted from the value of the material:
- (a) the costs of freight, insurance, packing, and all other costs incurred in transporting the material to the location of the producer of the good;
 - (b) duties, taxes, and customs brokerage fees on the material paid in the territory of one or both Parties, other than duties and taxes that are waived, refunded, refundable, or otherwise recoverable, which include credit against duty or tax paid or payable; and
 - (c) the cost of waste and spoilage resulting from the use of the material in the production of the good, less the value of reusable scrap or by-product.
3. For the purposes of this Article, if a cost, expense, or value is unknown or documentary evidence of the amount of the adjustment is not available, then no adjustment is allowed for that particular cost, expense, or value.

Article 3.8 Cumulation

1. Each Party shall provide that a good is originating if the good is produced in the territory of one or both of the Parties by one or more producers, provided that the good satisfies the requirements of Article 3.2 (Origin Criteria) and all other applicable requirements in this Chapter.
2. Each Party shall provide that an originating good or material of one Party is considered originating in the territory of the other Party when used as a material in the production of a good in the territory of the other Party.
3. Each Party shall provide that production undertaken on a non-originating material in the territory of one or both Parties by one or more producers may contribute toward the originating content of a good for the purpose of

determining its origin, regardless of whether that production was sufficient to confer originating status to the material itself.

4. If each Party has a free trade agreement with the same non-party, the Rules of Origin and Customs and Trade Facilitation Working Group shall meet to consider possible amendments and modifications to this Chapter, including any conditions, for the purpose of applying cumulation with that non-party.
5. Subject to paragraph 6, the cumulation provided for in paragraph 2 may be applied to an originating good or material of an eligible developing country and the cumulation provided for in paragraph 3 may be applied to production undertaken on a non-originating material in the territory of an eligible developing country.
6. Paragraph 5 shall be of no effect until the Parties, through the Rules of Origin and Customs and Trade Facilitation Working Group, determine the list of countries and territories to be considered eligible developing countries for the purposes of this Article as well as the list of goods and materials to which paragraph 5 applies, together with any applicable conditions. The Parties may, through the Working Group, update the list of eligible developing countries, goods, materials, and applicable conditions, from time to time.

Article 3.9 Tolerance

Each Party shall provide that a good containing non-originating materials that do not satisfy the applicable change in tariff classification requirement specified in Annex 3A (Product Specific Rules of Origin) for the good, the good is nonetheless an originating good if:

- (a) the value of those non-originating materials does not exceed 15 per cent of the value of the good;
- (b) in the case of goods classified under Chapters 1 to 24 and 50 to 63 of the Harmonized System, the total weight of all those materials does not exceed 15 per cent of the net weight of the good, net weight meaning the weight of the material or good not including the weight of any packaging; or
- (c) in each case, the good meets all other applicable requirements of this Chapter, provided that the value of such non-originating materials shall be included in the value of non-originating materials for any applicable regional value content requirement.

Article 3.10
Non-Alteration

1. An originating good shall retain its originating status if the good has been transported to the importing Party without passing through the territory of a non-party.
2. An originating good transported through the territory of one or more non-parties shall retain its originating status provided that the good:
 - (a) does not undergo further production or any other operation outside the territories of the Parties, other than unloading, reloading, separation from a bulk shipment or splitting of a consignment, storing, repacking, labelling, bottling or marking required by the importing Party, or any other operation necessary to preserve it in good condition or to transport the good to the territory of the importing Party; and
 - (b) is not released to free circulation in the territory of any non-party.

Article 3.11
Treatment of Indirect Materials

1. Each Party shall provide that an indirect material is considered to be originating without regard to where it is produced.
2. Indirect material means a material used in the production, testing, or inspection of a good but not physically incorporated into the good; or a material used in the maintenance of buildings or the operation of equipment, associated with the production of a good, including:
 - (a) fuel, energy, catalysts, and solvents;
 - (b) equipment, devices, and supplies used to test or inspect the good;
 - (c) gloves, glasses, footwear, clothing, safety equipment, and supplies;
 - (d) tools, dies, and moulds;
 - (e) spare parts and materials used in the maintenance of equipment and buildings;
 - (f) lubricants, greases, compounding materials, and other materials used in production or used to operate equipment and buildings; and
 - (g) any other material that is not incorporated into the good but the use of which in the production of the good can reasonably be demonstrated

to be a part of that production.

Article 3.12
Accessories, Spare Parts, Information Materials, and Tools

1. Each Party shall provide that for the purpose of determining origin of a good, accessories, spare parts, information material, and tools are classified with, delivered with but not invoiced separately from a good shall be:
 - (a) disregarded in determining whether a good is wholly obtained or satisfies a process or change in tariff classification requirement set out in Annex 3A (Product Specific Rules of Origin) for the good; and
 - (b) taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good,provided the quantities, value, and type of accessories, spare parts, instructional or other information materials, and tools are customary for the good.
2. Each Party shall provide that accessories, spare parts, information material, and tools described in paragraph 1 may be deemed to have the same originating status as the good with which they are delivered.

Article 3.13
Sets of Goods

1. Each Party shall provide that, if goods are classified as a set, in accordance with the General Rules for the Interpretation of the Harmonized System, the set is originating only if:
 - (a) each good in the set is originating; or
 - (b) the set contains a non-originating component good; and
 - (i) at least one of the component goods of the set is originating; and
 - (ii) the value of all of the set's non originating component goods does not exceed 20 per cent of the value of the set.
2. For the purposes of paragraph 1, the value of the set shall be calculated in the same manner as the value of the good and the value of the set's non-originating component goods shall be calculated in the same manner as the value of non-originating materials.

Article 3.14
Treatment of Packaging Materials and Packing Materials

1. Each Party shall provide that for the purpose of determining whether a good is originating, packaging materials and containers in which a good is packaged for retail sale shall, if classified with the good, be:
 - (a) disregarded in determining whether a good is wholly obtained or produced, or satisfies a process or change in tariff classification requirement set out in Annex 3A (Product Specific Rules of Origin) for the good; and
 - (b) taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good.
2. Each Party shall provide that packing materials and containers for shipment shall be disregarded in determining whether a good is originating.
3. Packing materials and containers for shipment means the goods used to protect a good during its transportation and does not include the packaging materials and containers in which a good is packaged for retail sale.

Article 3.15
Recovered Materials and Remanufactured Goods

For the purposes of this Chapter:

- (a) a recovered material which is recovered in the territory of one or more of the Parties shall be treated as originating when it is used in the production of, and incorporated into, a remanufactured good in a Party;
- (b) a remanufactured good shall only be treated as originating if it meets the relevant rule of origin for an equivalent good when new; and
- (c) a recovered material not incorporated into a remanufactured good in one of the Parties shall be treated as originating only if it meets the relevant rule of origin for an equivalent good when new.

Article 3.16
Fungible Goods and Materials

1. Fungible goods or materials means goods and materials of the same kind and commercial quality, possessing the same technical and physical characteristics and are interchangeable for commercial purposes.

2. Each Party shall provide that a fungible good or material is treated as originating based on the:
 - (a) physical segregation of each fungible good or material; or
 - (b) use of any inventory management method recognised in the Generally Accepted Accounting Principles if the fungible good or material is commingled, provided that the inventory management method selected is used throughout the fiscal year.
3. The inventory management system must ensure that no more goods receive originating status than would have been the case if the fungible goods or materials had been physically segregated.

Article 3.17

Rules of Origin and Customs and Trade Facilitation Working Group

1. For the purposes of the effective implementation and operation of this Chapter and Chapter 4 (Customs Procedures and Trade Facilitation), the Rules of Origin and Customs and Trade Facilitation Working Group established under Article 30.10 (Working Groups – Institutional Provisions) shall report to the Trade in Goods Sub-Committee.
2. The Rules of Origin and Customs and Trade Facilitation Working Group shall be composed of representatives of each Party, and may seek the advice of experts on any matter falling within the Working Group's functions.
3. The Rules of Origin and Customs and Trade Facilitation Working Group may:
 - (a) provide a forum to consider measures to facilitate trade between the Parties, including the exchange of information, enhancement of customs cooperation, resolution of differences, and monitoring the operation and implementation of this Chapter and Chapter 4 (Customs Procedures and Trade Facilitation);
 - (b) consider any other matters referred to it by the Joint Committee or the Trade in Goods Sub-Committee; and
 - (c) provide periodic reports to the Trade in Goods Sub-Committee regarding its activities.
4. The Rules of Origin and Customs and Trade Facilitation Working Group may meet by agreement of the Parties and may meet physically or virtually as mutually agreed.

Section B
Origin Procedures

Article 3.18
Claims for Preferential Treatment

1. Each Party shall provide that an importer may make a claim for preferential tariff treatment, based on a written or electronic origin declaration completed by the producer or exporter of the good, which meets the requirements of Article 3.19 (Origin Declaration).
2. In addition to the method provided for in paragraph 1, each Party shall provide that an importer may make a claim for preferential tariff treatment based on the importer's knowledge that a product is originating. Such claims shall be made by the importer of the good on the basis of:
 - (a) the importer having documentation demonstrating that the good is originating; or
 - (b) reasonable reliance on supporting documentation provided by the exporter or producer that the good is originating.
3. The importing Party may deny that claim for preferential treatment if the importer, exporter, or producer of the good being imported fails to comply with any requirement of this Chapter. The importing Party may deny preference if the good does not qualify as an originating good.
4. Each Party shall require that an importer provides, on the request of that Party's customs authority, if the claim is based on an origin declaration, a copy of the origin declaration and, in any event, such other documentation relating to the importation of the good in accordance with the domestic laws and regulations of the importing Party.

Article 3.19
Origin Declaration

1. An origin declaration does not need to follow a prescribed format, provided it contains all minimum data elements identified in Annex 3B (Origin Declarations – Guidance).
2. An origin declaration may be provided on, or attached to, an invoice or other commercial document issued in the exporting Party that contains some of the required minimum data elements, provided all the minimum data elements are included on or with the origin declaration.

3. An origin declaration shall be valid for at least 12 months from the date it was completed or for a longer period as provided by the importing Party.
4. An origin declaration will be applicable to a single importation of one or more goods or multiple importations of identical goods that occur within a specified period not exceeding 12 months after the date of original declaration.
5. For any originating good imported into the territory of a Party on or after the date of entry into force of this Agreement, each Party shall accept an origin declaration that has been completed and signed prior to the date of entry into force by the exporter or producer of that good.
6. If unassembled or disassembled products within the meaning of General Rule 2(a) of the Harmonized System falling within Sections XV to XXI of the Harmonized System are imported in instalments, a single origin declaration for those products may be used on request of the importer and in accordance with the requirements laid down by the customs authority of the importing Party.

Article 3.20
Waiver of Origin Documentation

1. Each Party shall waive the requirement to present an origin declaration as specified in Article 3.19 (Origin Declaration) in respect of:
 - (a) an importation of a good whose customs value does not exceed 2,000 New Zealand dollars for goods imported in New Zealand, or 1,000 United Kingdom pounds for goods imported into the United Kingdom, or such higher amount as the importing Party may establish; or
 - (b) an importation of a good into the territory of the importing Party for which the importing Party has waived the requirement for an origin declaration.
2. Each Party may exclude any importation from the provisions of paragraph 1 when the importation is part of a series of importations that may reasonably be considered to have been undertaken or arranged for the purpose of avoiding the requirements of this Chapter related to origin declarations.
3. Each Party may set value limits for products referred to in paragraph 1 and shall exchange information regarding those limits.

Article 3.21
Delayed Claims for Preferential Treatment

1. Each Party shall provide that an importer may apply for preferential tariff treatment, and a refund of any excess duties paid for a good, if the importer did not make a claim for preferential tariff treatment at the time of importation, provided that the good would have qualified for preferential tariff treatment when it was imported into the territory of the Party.
2. As a condition for preferential tariff treatment under paragraph 1, the importing Party may require that the importer:
 - (a) make a claim for preferential tariff treatment;
 - (b) provide a statement that the good was originating at the time of importation;
 - (c) if the claim is based on an origin declaration, provide a copy of an origin declaration; and
 - (d) provide such other documentation relating to the importation of the good as the importing Party may require.
3. An application under this Article must be made within one year of the date of importation, or a longer period if specified in the importing Party's law.

Article 3.22
Incorrect Claims for Preferential Treatment

1. Each Party shall provide that:
 - (a) an exporter or producer that has completed an origin declaration, and becomes aware or has reason to believe that it contains incorrect information, shall be obliged to immediately notify the importer in writing of any change affecting the originating status of each good to which the origin declaration applies;
 - (b) if the claim is based on an origin declaration, an importer that becomes aware or has reason to believe that an origin declaration for a good which it has imported, and to which preferential treatment has been granted, contains incorrect information shall immediately notify the customs authority of the importing Party in writing of any change affecting the originating status of that good and pay any duties owing; and
 - (c) if the claim is based on the importer's knowledge, an importer that becomes aware or has reason to believe that the importer's knowledge

and supporting documentation for a good which it has imported, and to which preferential treatment has been granted, contains incorrect information shall immediately notify the customs authority of the importing Party in writing of any change affecting the originating status of that good and pay any duties owing.

2. Each Party shall encourage its customs authority, when considering imposing a penalty in relation to an incorrect origin declaration, to consider as a significant mitigating factor a voluntary notification given in accordance with paragraph 1, provided in the case of a notification given by an importer, the importer corrects the error and repays any duties owing.

Article 3.23 Minor Errors and Discrepancies

1. A Party shall not reject an origin declaration due to minor discrepancies or errors, such as slight discrepancies between documents, omissions of information, or typing errors, provided these minor discrepancies or errors do not create doubt as to the originating status of the good.
2. Each Party shall provide that, if its customs authority determines that an origin declaration in respect of a good imported into its territory is illegible or defective on its face, the importer shall be granted a period of no less than 30 days after the date the customs authority of the importing Party advises the importer that the declaration is illegible or defective to provide the customs authority of the importing Party with a copy of corrected origin declaration.

Article 3.24 Penalties

Each Party shall adopt or maintain measures imposing criminal, civil, or administrative penalties for violations of its laws and regulations relating to this Chapter.

Article 3.25 Record Keeping Requirements

1. The exporting Party shall require an exporter or producer that has completed an origin declaration to keep, and to provide, upon request, a copy of the origin declaration and all supporting documentation including any written statements from a producer or supplier which are necessary to evidence that the good is originating for four years after the completion of the origin declaration, or for such longer period of time as the exporting Party may specify.

2. Each Party shall provide that an importer claiming preferential tariff treatment for a good imported into the territory of that Party shall maintain:
 - (a) the documentation related to the importation, including the origin declaration if that served as the basis for the claim; and
 - (b) if the claim was based on the importer's knowledge, all records necessary to demonstrate that the good satisfies the requirements to obtain originating status, for four years after the completion of the origin declaration, or for such longer period of time as that Party may specify.
3. Each Party shall permit, in accordance with that Party's laws and regulations, importers, exporters, and producers in its territory to maintain documentation or records in any medium, provided that the documentation or records can be retrieved and printed.
4. A Party may deny preferential treatment to a good that is the subject of a verification of origin when the importer, exporter, and producer of the good that is required to maintain records or documentation under this Article:
 - (a) fails to maintain records or documentation in accordance with this Chapter; or
 - (b) denies access to those records or documentation.

Article 3.26 Verification of Origin

Initiating a verification process

1. The customs authority of the importing Party may conduct a verification process to determine whether a good imported into its territory is originating, or whether other requirements provided in this Chapter have been met.
2. A verification process may commence at the time the customs import declaration is lodged, before the release of the goods by the importing customs authority, or after the release of the goods. The verification processes shall be undertaken based on risk assessment procedures, including random selection of imports.
3. The customs authority of the importing Party may undertake a verification process by means of a written request for:
 - (a) information from the importer of the good;

- (b) information from the producer or exporter of the good where the information obtained under subparagraph (a) is not sufficient to make a determination; or
 - (c) the customs authority of the exporting Party to access information, which may include the customs authority of the exporting Party undertaking a visit to the premises of the producer or exporter of the good to review relevant information and the production process where the information obtained under subparagraphs (a) and (b) is not sufficient to make a determination.
4. If the customs authority of the importing Party decides to conduct a verification, it shall accept written information directly from the importer, exporter, or producer.
5. Where a claim for preferential treatment is based on importer's knowledge that the good is originating, the customs authority of the importing Party shall only request the information on which the importer based their knowledge that the good was originating.
6. Where a claim for preferential treatment is based on a declaration of origin completed by the producer or exporter, the customs authority of the importing Party requesting information pursuant to subparagraphs 3(a) or 3(b) from the importer, producer, or exporter of the good shall only request the following:
- (a) where the origin criterion is based on:
 - (i) the good having been wholly obtained pursuant to Article 3.2 (Origin Criteria), the applicable subparagraph of Article 3.3 (Wholly Obtained Goods), and address of production;
 - (ii) the good having been produced entirely pursuant to Article 3.2 (Origin Criteria), information on the origin of the materials and the address of production;
 - (iii) a change in tariff classification, a list of all the non-originating materials including their tariff classification (in two, four, or six-digit format) depending on the relevant product specific rule of origin in Annex 3A (Product Specific Rules of Origin);
 - (iv) a value method, the value of the final product as well as the value of all non-originating materials used in the production where the build-down method is used or the value of all originating materials used in the production where the build-up method is used, as well as information on how such values are determined; or
 - (v) a production process, a specific description of that process:

- (A) where the provisions of Article 3.9 (Tolerance) have been relied on based on weight, the net weight of the final product as well as the weight of the relevant non-originating materials used in the final product, which have not undergone the applicable change in tariff classification; or
- (B) information relating to the compliance with the provisions on non-alteration referred to in Article 3.10 (Non-Alteration).

Actions of the customs authority of the exporting Party

7. Following a request under subparagraph 3(c), the customs authority of the exporting Party may, in accordance with the laws and regulations of the exporting Party:
 - (a) request information or records from the exporter or producer to verify the originating status of the goods; and
 - (b) visit the premises of the exporter, producer, or a supplier to review the records referred to in paragraph 1 of Article 3.25 (Record Keeping Requirements), observe the facilities used in the production of the good, or otherwise gather evidence to verify the originating status of the goods.
8. As soon as possible, and in any event within 10 months of receipt of the written request under subparagraph 3(c), the customs authority of the exporting Party will provide the customs authority of the importing Party with the following:
 - (a) the requested documentation, where available;
 - (b) the description of the good that is subject to examination, including its tariff classification in two, four, or six-digit format, depending on the origin criterion;
 - (c) where appropriate, a description of the production process;
 - (d) information on the manner in which the examination of the good was conducted; and
 - (e) supporting documentation, where appropriate.
9. When providing requested information, the customs authority of the exporting Party, importer, exporter, or producer may include any other information they consider relevant for the purpose of verification.

10. The customs authority of the exporting Party shall provide the customs authority of the importing Party with written acknowledgement of receipt of a request for information. The acknowledgement of receipt shall be provided as soon as possible, but no later than 45 days after the date of receipt of the request made under subparagraph 3(c).
11. The customs authority of the importing Party shall:
 - (a) make a determination following a verification as expeditiously as possible and no later than 90 days after it receives the information necessary to make the determination, and no later than 365 days after the first request for information or other action under paragraph 1;
 - (b) notwithstanding subparagraph (a), if permitted by its laws and regulations, a Party may extend the 365 day period in exceptional cases, such as where the technical information concerned is very complex;
 - (c) provide the importer with a written determination of whether the good is originating that includes an explanation for the determination and, where appropriate, supporting documentation;
 - (d) provide the importer, exporter, or producer that provided information during the verification or certified that the good was originating, with the results of the verification and the reasons for that result; and
 - (e) advise of the review and appeal rights associated with the decision.
12. During verification, the importing Party shall allow the release of the goods concerned, subject to payment of any duties or provision of a guarantee in the form of a surety, deposit, or other appropriate instrument as provided for in its laws and regulations.
13. If, as a result of the verification, the importing Party determines that the good is an originating good, it shall grant preferential treatment to the good and refund any excess duties paid or release any guarantee provided, unless the guarantee also covers other obligations which have not been discharged. If, as a result of the verification, the importing Party determines that the good is not an originating good, it may deny preferential treatment to the good.
14. If, pursuant to a verification under this Article, the customs authority of the importing Party has not received sufficient information to determine that a good qualifies as originating, or that the importer, exporter, or producer has otherwise failed to comply with a requirement of this Chapter, it may deny preferential treatment to the good.

Article 3.27
Confidentiality

The provisions contained in Article 4.21 (Confidentiality – Customs Procedures and Trade Facilitation) also apply to this Chapter.

Article 3.28
Documentation Issued in a Non-Party

The customs authority of the importing Party shall not reject a claim for preferential tariff treatment for the sole reason that any supporting documents which are required pursuant to paragraph 4 of Article 3.19 (Origin Declaration) were issued in a non-party.

Article 3.29
Transitional Provisions for Goods in Transit

A Party shall grant preferential tariff treatment to an originating good, if on the date of entry into force of this Agreement, the good:

- (a) was being transported to that Party in accordance with Article 3.10 (Non-Alteration); or
- (b) had not been imported into that Party,

and if a valid claim under Article 3.18 (Claims for Preferential Tariff Treatment) for preferential tariff treatment is made within 180 days of the date of entry into force of this Agreement for that Party.

ANNEX 3A

PRODUCT SPECIFIC RULES OF ORIGIN

Section A Headnotes to the Annex

1. The Product Specific Rule, or product specific set of rules, that applies to a particular subheading is set out immediately adjacent to the subheading, heading, or chapter, as applicable.
2. The Product Specific Rules in this Annex are structured on the basis of the nomenclature of the Harmonized System in January 2017, including its General Interpretative Rules, Section Notes, and Chapter Notes.
3. Where a tariff heading or subheading is subject to alternative product specific rules, it shall be sufficient to comply with one of the rules.
4. A requirement of a change in tariff classification applies only to non-originating materials.
5. Where the change in tariff classification rule expressly excludes a change from other tariff classifications, the exclusion applies only to non-originating materials.
6. Section, chapter, or heading notes, where applicable, are found at the beginning of each section, chapter, or heading, and are read in conjunction with the product specific rules of origin and may impose further conditions, or provide an alternative product specific rule of origin.
7. For the purposes of this Annex:
 - (a) “**section**” means a section of the Harmonized System;
 - (b) “**chapter**” means the first two digits in the tariff classification number under the Harmonized System;
 - (c) “**heading**” means the first four digits in the tariff classification number under the Harmonized System; and
 - (d) “**subheading**” means the first six digits in the tariff classification number under the Harmonized System.
8. For the purposes of column 4 titled ‘Product Specific Rule’ in section B of this Annex:

- (a) **“CC”** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the two-digit level;
- (b) **“CTH”** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the four-digit level;
- (c) **“CTSH”** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the six-digit level; and
- (d) **“RVC (25)”** or **“RVC (40)”** means that the good must have a regional value content of either not less than 25 or 40 per cent using the build-up method or build-down method, as calculated under Article 3.4 (Regional Value Content).

Section B
Product Specific Rules of Origin

Chapter	Harmonised System Code 2017	Description	Product Specific Rule
01	01	LIVE ANIMALS	CC
02	02	MEAT AND EDIBLE MEAT OFFAL	CC
03	03	FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES	CC
04	04	DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	CC
05	05	PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	CC
		SECTION II VEGETABLE PRODUCTS Section Note: For the purposes of chapters 6 through 14, an agricultural or horticultural good grown in the territory of a Party is originating even if grown from seed, bulbs, rhizomes, rootstock, cuttings, slips, grafts, shoots, buds or other live parts of plants that are imported from a non-Party.	
06	06	LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE	CC
07	07	EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS	
07	0701	Potatoes, fresh or chilled	CC
07	0702	Tomatoes, fresh or chilled	CC
07	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled	CC
07	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled	CC
07	0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled	CC
07	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled	CC

07	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled	CC
07	0709	Other vegetables, fresh or chilled	CC
07	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen	
07	0710.10	- Potatoes	CC
07	0710.21	- Leguminous vegetables, shelled or unshelled: peas (<i>Pisum sativum</i>)	CC
07	0710.22	- Leguminous vegetables, shelled or unshelled: beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	CC
07	0710.29	- Leguminous vegetables, shelled or unshelled: other	CC
07	0710.30	- Spinach, New Zealand spinach and orache spinach (garden spinach)	CC
07	0710.40	- Sweet corn	CC
07	0710.80	- Other vegetables	CC
07	0710.90	- Mixtures of vegetables	CC or CTH provided that the good is cooked in the territory of the Parties
07	0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	CTH
07	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared	CTH
07	0713	Dried leguminous vegetables, shelled, whether or not skinned or split	CTH
07	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith	CC
08	08	EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS	
08	0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled	
08	0801.11	- Coconuts: desiccated	CTSH
08	0801.12	- Coconuts: in the inner shell (endocarp)	CC
08	0801.19	- Coconuts: other	CTSH

08	0801.21	- Brazil nuts: in shell	CC
08	0801.22	- Brazil nuts: shelled	CTSH
08	0801.31	- Cashew nuts: in shell	CC
08	0801.32	- Cashew nuts: shelled	CTSH
08	0802	Other nuts, fresh or dried, whether or not shelled or peeled	
08	0802.11	- Almonds: in shell	CC
08	0802.12	- Almonds: shelled	CTSH
08	0802.21	- Hazelnuts or filberts (<i>Corylus spp.</i>): in shell	CC
08	0802.22	- Hazelnuts or filberts (<i>Corylus spp.</i>): shelled	CTSH
08	0802.31	- Walnuts: in shell	CC
08	0802.32	- Walnuts: shelled	CTSH
08	0802.41	- Chestnuts (<i>Castanea spp.</i>): in shell	CC
08	0802.42	- Chestnuts (<i>Castanea spp.</i>): shelled	CTSH
08	0802.51	- Pistachios: in shell	CC
08	0802.52	- Pistachios: shelled	CTSH
08	0802.61	- Macadamia nuts: in shell	CC
08	0802.62	- Macadamia nuts: shelled	CTSH
08	0802.70	- Kola nuts (<i>Cola spp.</i>)	CC
08	0802.80	- Areca nuts	CC
08	0802.90	- Other	CC
08	0803	Bananas, including plantains, fresh or dried	CC
08	0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried	CC
08	0805	Citrus fruit, fresh or dried	CC
08	0806	Grapes, fresh or dried	CC
08	0807	Melons (including watermelons) and papaws (papayas), fresh	CC
08	0808	Apples, pears and quinces, fresh	CC
08	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh	CC
08	0810	Other fruit, fresh	CC
08	0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter	CC
08	0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	CTH

08	0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of this chapter	CTH
08	0814	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	CTH
09	09	COFFEE, TEA, MATÉ AND SPICES	
09	0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	
09	0901.11	- Coffee, not roasted: not decaffeinated	CC
09	0901.12	- Coffee, not roasted: decaffeinated	CTSH
09	0901.21	- Coffee, roasted: not decaffeinated	CTSH
09	0901.22	- Coffee, roasted: decaffeinated	CTSH
09	0901.90	- Other	CTSH
09	0902	Tea, whether or not flavoured	
09	0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	CTSH or blending
09	0902.20	- Other green tea (not fermented)	CTSH or blending
09	0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	CTSH or blending
09	0902.40	- Other black tea (fermented) and other partly fermented tea	CTSH or blending
09	0903	Maté	CC
09	0904	Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	
09	0904.11	- Pepper: neither crushed nor ground	CC
09	0904.12	- Pepper: crushed or ground	CTSH
09	0904.21	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> : dried, neither crushed nor ground	CC
09	0904.22	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> : crushed or ground	CTSH
09	0905	Vanilla	
09	0905.10	- Neither crushed nor ground	CC
09	0905.20	- Crushed or ground	CTSH
09	0906	Cinnamon and cinnamon-tree flowers	
09	0906.11	- Neither crushed nor ground: cinnamon (<i>Cinnamomum zeylanicum</i> Blume)	CC
09	0906.19	- Neither crushed nor ground: other	CC

09	0906.20	- Crushed or ground	CTSH
09	0907	Cloves (whole fruit, cloves and stems)	
09	0907.10	- Neither crushed nor ground	CC
09	0907.20	- Crushed or ground	CTSH
09	0908	Nutmeg, mace and cardamoms	
09	0908.11	- Nutmeg: neither crushed nor ground	CC
09	0908.12	- Nutmeg: crushed or ground	CTSH
09	0908.21	- Mace: neither crushed nor ground	CC
09	0908.22	- Mace: crushed or ground	CTSH
09	0908.31	- Cardamoms: neither crushed nor ground	CC
09	0908.32	- Cardamoms: crushed or ground	CTSH
09	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries	
09	0909.21	- Seeds of coriander: neither crushed nor ground	CC
09	0909.22	- Seeds of coriander: crushed or ground	CTSH
09	0909.31	- Seeds of cumin: neither crushed nor ground	CC
09	0909.32	- Seeds of cumin: crushed or ground	CTSH
09	0909.61	- Seeds of anise, badian, caraway or fennel; juniper berries: neither crushed nor ground	CC
09	0909.62	- Seeds of anise, badian, caraway or fennel; juniper berries: crushed or ground	CTSH
09	0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices	
09	0910.11	- Ginger: neither crushed nor ground	CC
09	0910.12	- Ginger: crushed or ground	CTSH
09	0910.20	- Saffron	CC or crushing/grinding
09	0910.30	- Turmeric (curcuma)	CC or crushing/grinding
09	0910.91	- Other spices: mixtures referred to in Note 1 (b) to this chapter	CTSH or crushing/grinding
09	0910.99	- Other spices: other	CTSH or crushing/grinding
10	10	CEREALS	CC
11	11	PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN	CC
12	12	OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS,	

		SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER	
12	1201	Soya beans, whether or not broken	CC
12	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken	CC
12	1203	Copra	CC
12	1204	Linseed, whether or not broken	CC
12	1205	Rape or colza seeds, whether or not broken	CC
12	1206	Sunflower seeds, whether or not broken	CC
12	1207	Other oil seeds and oleaginous fruits, whether or not broken	CC
12	1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard	CTH
12	1209	Seeds, fruit and spores, of a kind used for sowing	CC
12	1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin	CC
12	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered	CC or made into powder
12	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included	CC
12	1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	CC
12	1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets	CC
13	13	LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS	CC
14	14	VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT	CC

		ELSEWHERE SPECIFIED OR INCLUDED	
15	15	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES	
15	1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503	CC or refining
15	1502	Fats of bovine animals, sheep or goats, other than those of heading 1503	CC or refining
15	1503	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	CTH or refining
15	1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	CC or refining
15	1505	Wool grease and fatty substances derived therefrom (including lanolin)	CC or refining
15	1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	CC or refining
15	1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified	
15	1507.10	- Crude oil, whether or not degummed	CC
15	1507.90	- Other	CC or refining
15	1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified	
15	1508.10	- Crude oil	CC
15	1508.90	- Other	CC or refining
15	1509	Olive oil and its fractions, whether or not refined, but not chemically modified	
15	1509.10	- Virgin	CC
15	1509.90	- Other	CC or refining
15	1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509	CC or refining
15	1511	Palm oil and its fractions, whether or not refined, but not chemically modified	
15	1511.10	- Crude oil	CC
15	1511.90	- Other	CC or refining

15	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified	
15	1512.11	- Sunflower-seed or safflower oil and fractions thereof: crude oil	CC
15	1512.19	- Sunflower-seed or safflower oil and fractions thereof: other	CC or refining
15	1512.21	- Cotton-seed oil and its fractions: crude oil, whether or not gossypol has been removed	CC
15	1512.29	- Cotton-seed oil and its fractions: other	CC or refining
15	1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified	
15	1513.11	- Coconut (copra) oil and its fractions: crude oil	CC
15	1513.19	- Coconut (copra) oil and its fractions: other	CC or refining
15	1513.21	- Palm kernel or babassu oil and fractions thereof: crude oil	CC
15	1513.29	- Palm kernel or babassu oil and fractions thereof: other	CC or refining
15	1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	
15	1514.11	- Low erucic acid rape or colza oil and its fractions: crude oil	CC
15	1514.19	- Low erucic acid rape or colza oil and its fractions: other	CC or refining
15	1514.91	- Other: crude oil	CC
15	1514.99	- Other: other	CC or refining
15	1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	
15	1515.11	- Linseed oil and its fractions: crude oil	CC
15	1515.19	- Linseed oil and its fractions: other	CC or refining
15	1515.21	- Maize (corn) oil and its fractions: crude oil	CC
15	1515.29	- Maize (corn) oil and its fractions: other	CC or refining
15	1515.30	- Castor oil and its fractions	CC or refining

15	1515.50	- Sesame oil and its fractions	CC or refining
15	1515.90	- Other	CC or refining
15	1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	CTH or refining
15	1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 1516	CTH
15	1518	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included	CTH
15	1520	Glycerol, crude; glycerol waters and glycerol lyes	CTH
15	1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured	CTH or refining
15	1522	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	CTH
16	16	PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES	CC
17	17	SUGARS AND SUGAR CONFECTIONERY	
17	1701	Cane or beet sugar and chemically pure sucrose, in solid form	CC
17	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel	CTH

17	1703	Molasses resulting from the extraction or refining of sugar	CTH
17	1704	Sugar confectionery (including white chocolate), not containing cocoa	CTH
18	18	COCOA AND COCOA PREPARATIONS	
18	1801	Cocoa beans, whole or broken, raw or roasted	CC
18	1802	Cocoa shells, husks, skins and other cocoa waste	CTH
18	1803	Cocoa paste, whether or not defatted	CTH
18	1804	Cocoa butter, fat and oil	CTH
18	1805	Cocoa powder, not containing added sugar or other sweetening matter	CTH
18	1806	Chocolate and other food preparations containing cocoa	
18	1806.10	- Cocoa powder, containing added sugar or other sweetening matter	CTH
18	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	CTH
18	1806.31	- Other, in blocks, slabs or bars: filled	CTSH
18	1806.32	- Other, in blocks, slabs or bars: not filled	CTSH
18	1806.90	- Other	CTSH
19	19	PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS	
19	1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included	CC
19	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	CC

19	1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	CC
19	1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included	CC
19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	CTH
20	20	PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS	
20	2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	CC
20	2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	CC
20	2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	CC
20	2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006	CC
20	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006	CC
20	2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	CC
20	2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	CTH
20	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included	CC

20	2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	
20	2009.11	- Orange juice: frozen	CC
20	2009.12	- Orange juice: not frozen, of a Brix value not exceeding 20	CC
20	2009.19	- Orange juice: other	CC
20	2009.21	- Grapefruit (including pomelo) juice: of a Brix value not exceeding 20	CC
20	2009.29	- Grapefruit (including pomelo) juice: other	CC
20	2009.31	- Juice of any other single citrus fruit: of a Brix value not exceeding 20	CC
20	2009.39	- Juice of any other single citrus fruit: other	CC
20	2009.41	- Pineapple juice: of a Brix value not exceeding 20	CC
20	2009.49	- Pineapple juice: other	CC
20	2009.50	- Tomato juice	CC
20	2009.61	- Grape juice (including grape must): of a Brix value not exceeding 30	CC
20	2009.69	- Grape juice (including grape must): other	CC
20	2009.71	- Apple juice: of a Brix value not exceeding 20	CC
20	2009.79	- Apple juice: other	CC
20	2009.81	- Juice of any other single fruit or vegetable: cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice	CC
20	2009.89	- Juice of any other single fruit or vegetable: other	CC
20	2009.90	- Mixtures of juices	CTSH
21	21	MISCELLANEOUS EDIBLE PREPARATIONS	
21	2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	CTSH
21	2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders	CTSH

21	2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard	CTSH
21	2104	Soups and broths and preparations therefor; homogenised composite food preparations	CTSH
21	2105	Ice cream and other edible ice, whether or not containing cocoa	CTH
21	2106	Food preparations not elsewhere specified or included	
21	2106.10	- Protein concentrates and textured protein substances	CTSH
21	2106.90	- Other	Production from non-originating materials of any subheading, including that of the product. ¹
22	22	BEVERAGES, SPIRITS AND VINEGAR	
22	2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	CTH
22	2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	CTH
22	2203	Beer made from malt	CTH
22	2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009	CTSH
22	2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	CTH
22	2206	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of	CTH

¹ For a product classified under subheading 2106.90 to be considered as originating in a Party, the requirement for production shall not be met if the production of the product in a Party consists only of one or both of the following operations conducted on non-originating materials:

- (a) an operation to ensure the preservation of a good in good condition for the purposes of transport and storage; or
- (b) an operation to facilitate shipment or transportation.

		fermented beverages and non-alcoholic beverages, not elsewhere specified or included	
22	2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher; ethyl alcohol and other spirits, denatured, of any strength	CTH
22	2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages	
22	2208.20	- Spirits obtained by distilling grape wine or grape marc	CTH
22	2208.30	- Whiskies	CTH
22	2208.40	- Rum and other spirits obtained by distilling fermented sugar-cane products	CTH
22	2208.50	- Gin and Geneva	CTH
22	2208.60	- Vodka	CTH
22	2208.70	- Liqueurs and cordials	CTSH
22	2208.90	- Other	CTSH
22	2209	Vinegar and substitutes for vinegar obtained from acetic acid	CTH
23	23	RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER	
23	2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves	CC
23	2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants	CC
23	2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets	CC
23	2304	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil	CC
23	2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	CC

23	2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305	CTH
23	2307	Wine lees; argol	CTH
23	2308	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included	CTH
23	2309	Preparations of a kind used in animal feeding	CTH
24	24	TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES	
24	2401	Unmanufactured tobacco; tobacco refuse	CC
24	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	CC
24	2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences	CTH
25	25	SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT	
25	2501	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water	CTH or RVC40
25	2502	Unroasted iron pyrites	CTH or RVC40
25	2503	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	CTH or RVC40
25	2504	Natural graphite	CTH or RVC40
25	2505	Natural sands of all kinds, whether or not coloured, other than metalbearing sands of chapter 26	CTH or RVC40
25	2506	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	CTH or RVC40
25	2507	Kaolin and other kaolinic clays, whether or not calcined	CTH or RVC40

25	2508	Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths	CTH or RVC40
25	2509	Chalk	CTH or RVC40
25	2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk	CTH or RVC40
25	2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816	CTH or RVC40
25	2512	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less	CTH or RVC40
25	2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated	CTH or RVC40
25	2514	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	CTH or RVC40
25	2515	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	CTH or RVC40
25	2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	CTH or RVC40
25	2517	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder,	CTH or RVC40

		of stones of heading 2515 or 2516, whether or not heat-treated	
25	2518	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix	CTH or RVC40
25	2519	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure	CTH or RVC40
25	2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders	CTH or RVC40
25	2521	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	CTH or RVC40
25	2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825	CTH or RVC40
25	2523	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers	
25	2523.10	- Cement clinkers	CTH or RVC40
25	2523.21	- Portland cement: white cement, whether or not artificially coloured	CTSH or RVC40
25	2523.29	- Portland cement: other	CTSH or RVC40
25	2523.30	- Aluminous cement	CTH or RVC40
25	2523.90	- Other hydraulic cements	CTH or RVC40
25	2524	Asbestos	CTH or RVC40
25	2525	Mica, including splittings; mica waste	
25	2525.10	- Crude mica and mica rifted into sheets or splittings	CTH or RVC40
25	2525.20	- Mica powder	CTH or RVC40
25	2525.30	- Mica waste	CTSH or RVC40

25	2526	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc	CTH or RVC40
25	2528	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H ₃ BO ₃ calculated on the dry weight	CTH or RVC40
25	2529	Feldspar; leucite, nepheline and nepheline syenite; fluor spar	CTH or RVC40
25	2530	Mineral substances not elsewhere specified or included	CTH or RVC40
26	26	ORES, SLAG AND ASH	CTH or RVC40
27		<p>MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES</p> <p>Notwithstanding the applicable product-specific rules of origin, a good of chapters 27 through 40 that is the product of any of the following processes is an originating good if the process occurs in the territory of one or both of the Parties:</p> <p>Biotechnological Processing Rule “Biotechnological processing” means one or more of the following biotechnological processes:</p> <p>(a) biological or biotechnological culturing, hybridization or genetic modification of:</p> <p style="padding-left: 40px;">(i) micro-organisms (including bacteria and viruses (including phages); or</p> <p style="padding-left: 40px;">(ii) human, animal or plant cells;</p> <p>(b) the production, isolation or purification of cellular or intercellular structures (such as</p>	

		<p>isolated genes, gene fragments and plasmids); or</p> <p>(c) fermentation.</p> <p>Change in Particle Size Rule “Change in particle size” means the deliberate and controlled modification in particle size of a good, including micronizing by dissolving a polymer and subsequent precipitation, other than by merely crushing or pressing, resulting in a good with a defined particle size, defined particle size distribution or defined surface area, which is relevant to the purposes of the resulting good and having different physical or chemical characteristics from the input materials.</p> <p>Chemical Reaction Rule “Chemical reaction” means a process (including a biochemical process) that results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. A chemical reaction may be expressed by a change of the "CAS number".</p> <p>The following processes are not chemical reactions for purposes of origin:</p> <p>(a) dissolving in water or other solvents;</p> <p>(b) the elimination of solvents including solvent water; or</p> <p>(c) the addition or elimination of water of crystallization.</p> <p>This definition comprises all types of polymerization reactions.</p> <p>Distillation Rule</p>	
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		<p>Notwithstanding the applicable product-specific rules of origin, a good of chapter 27 that undergoes atmospheric or vacuum distillation in the territory of one or more of the Parties is an originating good.</p> <p>For the purposes of this rule:</p> <p>(a) atmospheric distillation means a separation process in which petroleum oils are converted, in a distillation tower, into fractions according to boiling point and the vapour then condensed into different liquefied fractions. Goods produced from petroleum distillation may include liquefied petroleum gas, naphtha, gasoline, kerosene, diesel/heating oil, light gas oils and lubricating oil; and</p> <p>(b) vacuum distillation means distillation at a pressure below atmospheric but not so low that it would be classed as molecular distillation. Vacuum distillation is used for distilling high-boiling and heat-sensitive materials, such as heavy distillates in petroleum oils to produce light to heavy vacuum gas oils and residuum. In some refineries, gas oils may be further processed into lubricating oils.</p> <p>Isomer Separation Rule “Isomer separation” means the isolation or separation of isomers from a mixture of isomers.</p> <p>Mixing and Blending Rule “Mixing and blending” means the deliberate and proportionally controlled mixing and blending (including dispersing) of materials, other than the addition of diluents, to conform to predetermined specifications, which results in the production of a good having physical or chemical characteristics which are relevant</p>	
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		<p>to the purposes or uses of the good and are different from the input materials.</p> <p>Production of Standard Materials Rule For the purposes of this rule, a “standard material” (including a standard solution) is a preparation suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions which are certified by the manufacturer.</p> <p>Purification Rule “Purification” means purification which results in one of the following criteria being satisfied:</p> <p>(a) purification of a material or product resulting in the elimination of at least 80% of the content of existing impurities; or</p> <p>(b) the reduction or elimination of impurities resulting in a product suitable for one or more of the following applications:</p> <ul style="list-style-type: none"> (i) pharmaceutical, medicinal, cosmetic, veterinary, or food grade substances; (ii) chemical products and reagents for analytical, diagnostic or laboratory uses; (iii) elements and components for use in micro-electronics; (iv) specialised optical uses; (v) biotechnical use (e.g., in cell culturing, in genetic technology, or as a catalyst); (vi) carriers used in a separation process; or 	
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		(vii) nuclear grade uses.	
27	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal	CTH or RVC40 or Process Rule
27	2702	Lignite, whether or not agglomerated, excluding jet	CTH or RVC40 or Process Rule
27	2703	Peat (including peat litter), whether or not agglomerated	CTH or RVC40 or Process Rule
27	2704	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	CTH or RVC40 or Process Rule
27	2705	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	CTH or RVC40 or Process Rule
27	2706	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	CTH or RVC40 or Process Rule
27	2707	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents	CTH or RVC40 or Process Rule
27	2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars	CTH or RVC40 or Process Rule
27	2709	Petroleum oils and oils obtained from bituminous minerals, crude	CTH or RVC40 or Process Rule
27	2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils	CTH or RVC40 or Process Rule
27	2711	Petroleum gases and other gaseous hydrocarbons	CTH or RVC40 or Process Rule
27	2712	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other	CTH or RVC40 or Process Rule

		mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	
27	2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals	CTH or RVC40 or Process Rule
27	2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	
27	2714.10	- Bituminous or oil shale and tar sands	CTH or RVC40 or Process Rule
27	2714.90	- Other	CTH or RVC40 or Process Rule
27	2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	CTH or RVC40 or Process Rule
27	2716	Electrical Energy	CTH or RVC40
	SECTION VI	SECTION VI PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES Notwithstanding the applicable product-specific rules of origin, a good of chapters 27 through 40 that is the product of any of the following processes is an originating good if the process occurs in the territory of one or both of the Parties: Biotechnological Processing Rule “ Biotechnological processing ” means one or more of the following biotechnological processes: (a) biological or biotechnological culturing, hybridization or genetic modification of: (i) micro-organisms (including bacteria and viruses (including phages)); or	

		<p>(ii) human, animal or plant cells;</p> <p>(b) the production, isolation or purification of cellular or intercellular structures (such as isolated genes, gene fragments and plasmids); or</p> <p>(c) fermentation.</p> <p>Change in Particle Size Rule “Change in particle size” means the deliberate and controlled modification in particle size of a good, including micronizing by dissolving a polymer and subsequent precipitation, other than by merely crushing or pressing, resulting in a good with a defined particle size, defined particle size distribution or defined surface area, which is relevant to the purposes of the resulting good and having different physical or chemical characteristics from the input materials.</p> <p>Chemical Reaction Rule “Chemical reaction” means a process (including a biochemical process) that results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. A chemical reaction may be expressed by a change of the "CAS number".</p> <p>The following processes are not chemical reactions for purposes of origin:</p> <p>(a) dissolving in water or other solvents;</p> <p>(b) the elimination of solvents including solvent water; or</p> <p>(c) the addition or elimination of water of crystallization.</p>	
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		<p>This definition comprises all types of polymerization reactions.</p> <p>Distillation Rule Notwithstanding the applicable product-specific rules of origin, a good of chapter 27 that undergoes atmospheric or vacuum distillation in the territory of one or more of the Parties is an originating good.</p> <p>For the purposes of this rule:</p> <p>(a) Atmospheric distillation means a separation process in which petroleum oils are converted, in a distillation tower, into fractions according to boiling point and the vapour then condensed into different liquefied fractions. Goods produced from petroleum distillation may include liquefied petroleum gas, naphtha, gasoline, kerosene, diesel/heating oil, light gas oils and lubricating oil; and</p> <p>(b) Vacuum distillation means distillation at a pressure below atmospheric but not so low that it would be classed as molecular distillation. Vacuum distillation is used for distilling high-boiling and heat-sensitive materials such as heavy distillates in petroleum oils to produce light to heavy vacuum gas oils and residuum. In some refineries, gas oils may be further processed into lubricating oils.</p> <p>Isomer Separation Rule “Isomer separation” means the isolation or separation of isomers from a mixture of isomers.</p> <p>Mixing and Blending Rule “Mixing and blending” means the deliberate and proportionally controlled mixing and blending (including dispersing) of materials, other than the addition of</p>	
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		<p>diluents, to conform to predetermined specifications, which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials.</p> <p>Production of Standard Materials Rule For the purposes of this rule, a “standard material” (including a standard solution) is a preparation suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions which are certified by the manufacturer.</p> <p>Purification Rule “Purification” means purification which results in one of the following criteria being satisfied:</p> <ul style="list-style-type: none"> (a) purification of a material or product resulting in the elimination of at least 80% of the content of existing impurities; or (b) the reduction or elimination of impurities resulting in a product suitable for one or more of the following applications: <ul style="list-style-type: none"> (i) pharmaceutical, medicinal, cosmetic, veterinary, or food grade substances; (ii) chemical products and reagents for analytical, diagnostic or laboratory uses; (iii) elements and components for use in micro-electronics; (iv) specialised optical uses; (v) biotechnical use (e.g., in cell culturing, in genetic 	
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		<p>technology, or as a catalyst);</p> <p>(vi) carriers used in a separation process; or</p> <p>(vii) nuclear grade uses.</p> <p>Additional process rules for 3824.99 and 38.26 Biodiesel is obtained through transesterification, esterification or hydrotreatment.</p>	
28	28	INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES	CTSH or RVC40 or Process Rule
29	29	ORGANIC CHEMICALS	CTSH or RVC40 or Process Rule
30	30	PHARMACEUTICAL PRODUCTS	CTSH or RVC40 or Process Rule
31	31	FERTILISERS	CTSH or RVC40 or Process Rule
32	32	TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS	CTSH or RVC40 or Process Rule
33	33	ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS	CTSH or RVC40 or Process Rule
34	34	SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES, "DENTAL WAXES" AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER	CTSH or RVC40 or Process Rule

35	35	ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES	CTSH or RVC40 or Process Rule
36	36	EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS	CTSH or RVC40 or Process Rule
37	37	PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS	CTSH or RVC40 or Process Rule
38	38	MISCELLANEOUS CHEMICAL PRODUCTS	CTSH or RVC40 or Process Rule
39	39	<p>PLASTICS AND ARTICLES THEREOF Notwithstanding the applicable product-specific rules of origin, a good of chapters 27 through 40 that is the product of any of the following processes is an originating good if the process occurs in the territory of one or both of the Parties:</p> <p>Biotechnological Processing Rule “Biotechnological processing” means one or more of the following biotechnological processes:</p> <p>(a) biological or biotechnological culturing, hybridization or genetic modification of:</p> <p style="padding-left: 40px;">(i) micro-organisms (including bacteria and viruses (including phages)); or</p> <p style="padding-left: 40px;">(ii) human, animal or plant cells;</p> <p>(b) the production, isolation or purification of cellular or intercellular structures (such as isolated genes, gene fragments and plasmids); or</p> <p>(c) fermentation.</p> <p>Change in Particle Size Rule</p>	

		<p>“Change in particle size” means the deliberate and controlled modification in particle size of a good, including micronizing by dissolving a polymer and subsequent precipitation, other than by merely crushing or pressing, resulting in a good with a defined particle size, defined particle size distribution or defined surface area, which is relevant to the purposes of the resulting good and having different physical or chemical characteristics from the input materials.</p> <p>Chemical Reaction Rule “Chemical reaction” means a process (including a biochemical process) that results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. A chemical reaction may be expressed by a change of the "CAS number".</p> <p>The following processes are not chemical reactions for purposes of origin:</p> <ul style="list-style-type: none"> (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. <p>This definition comprises all types of polymerization reactions.</p> <p>Distillation Rule Notwithstanding the applicable product-specific rules of origin, a good of chapter 27 that undergoes atmospheric or vacuum distillation in the territory of one or more of the Parties is an originating good.</p> <p>For the purposes of this rule:</p>	
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		<p>(a) Atmospheric distillation means a separation process in which petroleum oils are converted, in a distillation tower, into fractions according to boiling point and the vapour then condensed into different liquefied fractions. Goods produced from petroleum distillation may include liquefied petroleum gas, naphtha, gasoline, kerosene, diesel/heating oil, light gas oils and lubricating oil; and</p> <p>(b) Vacuum distillation means distillation at a pressure below atmospheric but not so low that it would be classed as molecular distillation. Vacuum distillation is used for distilling high-boiling and heat-sensitive materials such as heavy distillates in petroleum oils to produce light to heavy vacuum gas oils and residuum. In some refineries, gas oils may be further processed into lubricating oils.</p> <p>Isomer Separation Rule “Isomer separation” means the isolation or separation of isomers from a mixture of isomers.</p> <p>Mixing and Blending Rule “Mixing and blending” means the deliberate and proportionally controlled mixing and blending (including dispersing) of materials, other than the addition of diluents, to conform to predetermined specifications, which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials.</p> <p>Production of Standard Materials Rule For the purposes of this rule, a “standard material” (including a standard solution) is a preparation suitable for analytical, calibrating or referencing uses having</p>	
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		<p>precise degrees of purity or proportions which are certified by the manufacturer.</p> <p>Purification Rule “Purification” means purification which results in one of the following criteria being satisfied:</p> <p>(a) purification of a material or product resulting in the elimination of at least 80% of the content of existing impurities; or</p> <p>(b) the reduction or elimination of impurities resulting in a product suitable for one or more of the following applications:</p> <p>(i) pharmaceutical, medicinal, cosmetic, veterinary, or food grade substances;</p> <p>(ii) chemical products and reagents for analytical, diagnostic or laboratory uses;</p> <p>(iii) elements and components for use in micro-electronics;</p> <p>(iv) specialised optical uses;</p> <p>(v) biotechnical use (e.g., in cell culturing, in genetic technology, or as a catalyst);</p> <p>(vi) carriers used in a separation process; or</p> <p>(vii) nuclear grade uses.</p>	
39	3901	Polymers of ethylene, in primary forms	CTSH or RVC40 or Process Rule

39	3902	Polymers of propylene or of other olefins, in primary forms	CTSH or RVC40 or Process Rule
39	3903	Polymers of styrene, in primary forms	CTSH or RVC40 or Process Rule
39	3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms	CTSH or RVC40 or Process Rule
39	3905	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms	CTSH or RVC40 or Process Rule
39	3906	Acrylic polymers in primary forms	CTSH or RVC40 or Process Rule
39	3907	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms	CTSH or RVC40 or Process Rule
39	3908	Polyamides in primary forms	CTSH or RVC40 or Process Rule
39	3909	Amino-resins, phenolic resins and polyurethanes, in primary forms	CTSH or RVC40 or Process Rule
39	3910	Silicones in primary forms	CTSH or RVC40 or Process Rule
39	3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this chapter, not elsewhere specified or included, in primary forms	CTSH or RVC40 or Process Rule
39	3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	CTSH or RVC40 or Process Rule
39	3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms	CTSH or RVC40 or Process Rule
39	3914	Ion-exchangers based on polymers of headings 3901 to 3913, in primary forms	CTSH or RVC40 or Process Rule
39	3915	Waste, parings and scrap, of plastics	CTSH or RVC40 or Process Rule

39	3916	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics	CTSH or RVC40
39	3917	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics	CTSH or RVC40
39	3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this chapter	CTSH or RVC40
39	3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls	CTSH or RVC40
39	3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	CTSH or RVC40
39	3921	Other plates, sheets, film, foil and strip, of plastics	CTSH or RVC40
39	3922	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics	CTH or RVC40 or Process Rule
39	3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics	CTH or RVC40 or Process Rule
39	3924	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics	CTH or RVC40 or Process Rule
39	3925	Builders' ware of plastics, not elsewhere specified or included	CTH or RVC40 or Process Rule
39	3926	Other articles of plastics and articles of other materials of headings 3901 to 3914	CTH or RVC40 or Process Rule
40	40	RUBBER AND ARTICLES THEREOF Notwithstanding the applicable product-specific rules of origin, a good of chapters 27 through 40 that is the product of any of the following processes is an originating good if the process occurs in the territory of one or both of the Parties: Biotechnological Processing Rule	

		<p>“Biotechnological processing” means one or more of the following biotechnological processes:</p> <p>(a) biological or biotechnological culturing, hybridization or genetic modification of:</p> <p>(i) micro-organisms (including bacteria and viruses (including phages); or</p> <p>(ii) human, animal or plant cells;</p> <p>(b) the production, isolation or purification of cellular or intercellular structures (such as isolated genes, gene fragments and plasmids); or</p> <p>(c) fermentation.</p> <p>Change in Particle Size Rule “Change in particle size” means the deliberate and controlled modification in particle size of a good, including micronizing by dissolving a polymer and subsequent precipitation, other than by merely crushing or pressing, resulting in a good with a defined particle size, defined particle size distribution or defined surface area, which is relevant to the purposes of the resulting good and having different physical or chemical characteristics from the input materials.</p> <p>Chemical Reaction Rule “Chemical reaction” means a process (including a biochemical process) that results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. A chemical reaction may be expressed by a change of the "CAS number".</p>	
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		<p>The following processes are not chemical reactions for purposes of origin:</p> <ul style="list-style-type: none"> (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. <p>This definition comprises all types of polymerization reactions.</p> <p>Distillation Rule Notwithstanding the applicable product-specific rules of origin, a good of chapter 27 that undergoes atmospheric or vacuum distillation in the territory of one or more of the Parties is an originating good.</p> <p>For the purposes of this rule:</p> <ul style="list-style-type: none"> (a) Atmospheric distillation means a separation process in which petroleum oils are converted, in a distillation tower, into fractions according to boiling point and the vapour then condensed into different liquefied fractions. Goods produced from petroleum distillation may include liquefied petroleum gas, naphtha, gasoline, kerosene, diesel/heating oil, light gas oils and lubricating oil; and (b) Vacuum distillation means distillation at a pressure below atmospheric but not so low that it would be classed as molecular distillation. Vacuum distillation is used for distilling high-boiling and heat-sensitive materials such as heavy distillates in petroleum oils to produce light to heavy vacuum gas oils and residuum. In some 	
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		<p>refineries, gas oils may be further processed into lubricating oils.</p> <p>Isomer Separation Rule “Isomer separation” means the isolation or separation of isomers from a mixture of isomers.</p> <p>Mixing and Blending Rule “Mixing and blending” means the deliberate and proportionally controlled mixing and blending (including dispersing) of materials, other than the addition of diluents, to conform to predetermined specifications, which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials.</p> <p>Production of Standard Materials Rule For the purposes of this rule, a “standard material” (including a standard solution) is a preparation suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions which are certified by the manufacturer</p> <p>Purification Rule “Purification” means purification which results in one of the following criteria being satisfied:</p> <p>(a) purification of a material or product resulting in the elimination of at least 80% of the content of existing impurities; or</p> <p>(b) the reduction or elimination of impurities resulting in a product suitable for one or more of the following applications:</p> <p>(i) pharmaceutical, medicinal, cosmetic, veterinary, or food grade substances;</p>	
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		<p>(ii) chemical products and reagents for analytical, diagnostic or laboratory uses;</p> <p>(iii) elements and components for use in micro-electronics;</p> <p>(iv) specialised optical uses;</p> <p>(v) biotechnical use (e.g., in cell culturing, in genetic technology, or as a catalyst);</p> <p>(vi) carriers used in a separation process; or</p> <p>(vii) nuclear grade uses.</p>	
40	4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip	
40	4001.10	- Natural rubber latex, whether or not pre-vulcanised	CC or Process Rule
40	4001.21	- Natural rubber in other forms: smoked sheets	CTSH or RVC40 or Process Rule
40	4001.22	- Natural rubber in other forms: technically specified natural rubber (TSNR)	CTSH or RVC40 or Process Rule
40	4001.29	- Natural rubber in other forms: other	CTSH or RVC40 or Process Rule
40	4001.30	- Balata, gutta-percha, guayule, chicle and similar natural gums	CC or Process Rule
40	4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip	CTH or RVC40 or Process Rule
40	4003	Reclaimed rubber in primary forms or in plates, sheets or strip	CTH or RVC40 or Process Rule
40	4004	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	CTH or RVC40 or Process Rule

40	4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	CTH or RVC40 or Process Rule
40	4006	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber	CTH or RVC40 or Process Rule
40	4007	Vulcanised rubber thread and cord	CTH or RVC40 or Process Rule
40	4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber	CTH or RVC40 or Process Rule
40	4009	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)	CTH or RVC40 or Process Rule
40	4010	Conveyor or transmission belts or belting, of vulcanised rubber	CTH or RVC40 or Process Rule
40	4011	New pneumatic tyres, of rubber	CTH or RVC40 or Process Rule
40	4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber	
40	4012.11	- Retreaded tyres: of a kind used on motor cars (including station wagons and racing cars)	CTSH or RVC40 or Process Rule
40	4012.12	- Retreaded tyres: of a kind used on buses or lorries	CTSH or RVC40 or Process Rule
40	4012.13	- Retreaded tyres: of a kind used on aircraft	CTSH or RVC40 or Process Rule
40	4012.19	- Retreaded tyres: other	CTSH or RVC40 or Process Rule
40	4012.20	- Used pneumatic tyres	CTH or RVC40 or Process Rule
40	4012.90	- Other	CTH or RVC40 or Process Rule
40	4013	Inner tubes, of rubber	
40	4013.10	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	CTH or Process Rule

40	4013.20	- Of a kind used on bicycles	CTH or RVC40 or Process Rule
40	4013.90	- Other	CTH or RVC40 or Process Rule
40	4014	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber	CTH or RVC40 or Process Rule
40	4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber	CTH or RVC40 or Process Rule
40	4016	Other articles of vulcanised rubber other than hard rubber	CTH or RVC40 or Process Rule
40	4017	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber	CTH or RVC40 or Process Rule
41	41	RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER	
41	4101	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	CTH or RVC40
41	4102	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this chapter	CTH or RVC40
41	4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this chapter	CTH or RVC40
41	4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	
41	4104.11	- In the wet state (including wet-blue): full grains, unsplit; grain splits	CTH or RVC40
41	4104.19	- In the wet state (including wet-blue): other	CTH or RVC40

41	4104.41	- In the dry state (crust): full grains, unsplit; grain splits	CTSH or RVC40 or change from the wet state
41	4104.49	- In the dry state (crust): other	CTSH or RVC40 or change from the wet state
41	4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared	
41	4105.10	- In the wet state (including wet-blue)	CTH or RVC40
41	4105.30	- In the dry state (crust)	CTSH or RVC40 or change from the wet state
41	4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared	
41	4106.21	- Of goats or kids: in the wet state (including wet-blue)	CTH or RVC40
41	4106.22	- Of goats or kids: in the dry state (crust)	CTSH or RVC40 or change from the wet state
41	4106.31	- Of swine: in the wet state (including wet-blue)	CTH or RVC40
41	4106.32	- Of swine: in the dry state (crust)	CTSH or RVC40 or change from the wet state
41	4106.40	- Of reptiles	CTSH or RVC40 or change from the wet state
41	4106.91	- Other: in the wet state (including wet-blue)	CTH or RVC40
41	4106.92	- Other: in the dry state (crust)	CTSH or RVC40 or change from the wet state
41	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114	CTH or RVC40

41	4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114	CTH or RVC40
41	4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114	CTH or RVC40
41	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather	CTH or RVC40
41	4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	CTSH or RVC40
42	42	ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)	
42	4201	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	CTH or RVC40
42	4202	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper	CTH or RVC40
42	4203	Articles of apparel and clothing accessories, of leather or of composition leather	CTH or RVC40

42	4205	Other articles of leather or of composition leather	CTH or RVC40
42	4206	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	CTH or RVC40
43	43	FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF	CTH or RVC40
44	44	WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL	CTH or RVC40
45	45	CORK AND ARTICLES OF CORK	CTH or RVC40
46	46	MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK	CTH or RVC40
47	47	PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD	CTH or RVC40
48	48	PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD	CTH or RVC40
49	49	PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS	CTH or RVC40
50	50	SILK	
50	5001.	Silk-worm cocoons suitable for reeling	CC or RVC40
50	5002.	Raw silk (not thrown)	CC or RVC40
50	5003.	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)	CTH or RVC40
50	5004.	Silk yarn (other than yarn spun from silk waste) not put up for retail sale	CTH or RVC40
50	5005.	Yarn spun from silk waste, not put up for retail sale	CTH or RVC40
50	5006.	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut	CTH or RVC40 except from headings 50.04 or 50.05
50	5007	Woven fabrics of silk or of silk waste	CTH or RVC40

51	51	WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC	
51	5101	Wool, not carded or combed	CC or RVC40
51	5102	Fine or coarse animal hair, not carded or combed	CC or RVC40
51	5103	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock	CTH or RVC40
51	5104	Garnetted stock of wool or of fine or coarse animal hair	CTH or RVC40
51	5105	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments)	CTH or RVC40
51	5106	Yarn of carded wool, not put up for retail sale	CTH or RVC40
51	5107	Yarn of combed wool, not put up for retail sale	CTH or RVC40
51	5108	Yarn of fine animal hair (carded or combed), not put up for retail sale	CTH or RVC40
51	5109	Yarn of wool or of fine animal hair, put up for retail sale	CTH or RVC40 except from headings 51.06 through 51.08
51	5110	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale	CTH or RVC40
51	5111	Woven fabrics of carded wool or of carded fine animal hair	CTH or RVC40
51	5112	Woven fabrics of combed wool or of combed fine animal hair	CTH or RVC40
51	5113	Woven fabrics of coarse animal hair or of horsehair	CTH or RVC40
52	52	COTTON	
52	5201	Cotton, not carded or combed	CC or RVC40
52	5202	Cotton waste (including yarn waste and garnetted stock)	CTH or RVC40
52	5203	Cotton, carded or combed	CTH or RVC40
52	5204	Cotton sewing thread, whether or not put up for retail sale	CTH or RVC40

52	5205	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale	CTH or RVC40
52	5206	Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale	CTH or RVC40
52	5207	Cotton yarn (other than sewing thread) put up for retail sale	CTH or RVC40 except from headings 52.05 or 52.06
52	5208	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m ²	CTH or RVC40
52	5209	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m ²	CTH or RVC40
52	5210	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ²	CTH or RVC40
52	5211	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ²	CTH or RVC40
52	5212	Other woven fabrics of cotton	CTH or RVC40
53	53	OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN	
53	5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock)	
53	5301.10	- Flax, raw or retted	CC or RVC40
53	5301.21	- Flax, broken, scutched, hackled or otherwise processed, but not spun: broken or scutched	CC or RVC40
53	5301.29	- Flax, broken, scutched, hackled or otherwise processed, but not spun: other	CC or RVC40
53	5301.30	- Flax tow and waste	CTSH or RVC40
53	5302	True hemp (<i>Cannabis sativa L.</i>), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock)	CTH

53	5303	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock)	
53	5303.10	- Jute and other textile bast fibres, raw or retted	CTH
53	5303.90	- Other	CTH
53	5305	Coconut, abaca (Manila hemp or <i>Musa textilis Nee</i>), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock)	CC or RVC40
53	5306	Flax yarn	CTH or RVC40
53	5307	Yarn of jute or of other textile bast fibres of heading 5303	CTH or RVC40
53	5308	Yarn of other vegetable textile fibres; paper yarn	CTH or RVC40
53	5309	Woven fabrics of flax	CTH or RVC40
53	5310	Woven fabrics of jute or of other textile bast fibres of heading 5303	CTH or RVC40
53	5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	CTH or RVC40
54	54	MAN-MADE FILAMENTS; STRIP AND THE LIKE OF MAN-MADE TEXTILE MATERIALS	
54	5401	Sewing thread of man-made filaments, whether or not put up for retail sale	CC or RVC40
54	5402	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex	CC or RVC40
54	5403	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex	CC or RVC40
54	5404	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm	CC or RVC40
54	5405	Artificial monofilament of 67 decitex or more and of which no cross-sectional	CC or RVC40

		dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm	
54	5406	Man-made filament yarn (other than sewing thread), put up for retail sale	CC or RVC40
54	5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404	CTH or RVC40
54	5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405	CTH or RVC40
55	55	MAN-MADE STAPLE FIBRES	
55	5501	Synthetic filament tow	CC or RVC40
55	5502	Artificial filament tow	CC or RVC40
55	5503	Synthetic staple fibres, not carded, combed or otherwise processed for spinning	CC or RVC40
55	5504	Artificial staple fibres, not carded, combed or otherwise processed for spinning	CC or RVC40
55	5505	Waste (including noils, yarn waste and garnetted stock) of man-made fibres	CTH or RVC40
55	5506	Synthetic staple fibres, carded, combed or otherwise processed for spinning	CTH
55	5507	Artificial staple fibres, carded, combed or otherwise processed for spinning	CTH
55	5508	Sewing thread of man-made staple fibres, whether or not put up for retail sale	CTH or RVC40
55	5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale	CTH or RVC40
55	5510	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale	CTH or RVC40
55	5511	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale	CTH or RVC40 except from headings 55.09 or 55.10
55	5512	Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres	CTH or RVC40
55	5513	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ²	CTH or RVC40

55	5514	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ²	CTH or RVC40
55	5515	Other woven fabrics of synthetic staple fibres	CTH or RVC40
55	5516	Woven fabrics of artificial staple fibres	CTH or RVC40
56	56	WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF	
56	5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps	CC or RVC40
56	5602	Felt, whether or not impregnated, coated, covered or laminated	CC or RVC40
56	5603	Nonwovens, whether or not impregnated, coated, covered or laminated	CTH or RVC40
56	5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics	CC or RVC40
56	5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	CC or RVC40
56	5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	CC or RVC40
56	5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics	CC or RVC40
56	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials	CTH or RVC40
56	5609	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included	CTH or RVC40
57	57	CARPETS AND OTHER TEXTILE FLOOR COVERINGS	CC or RVC40
58	58	SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE;	

		TAPESTRIES; TRIMMINGS; EMBROIDERY	
58	5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806	CC or RVC40
58	5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703	CC or RVC40
58	5803	Gauze, other than narrow fabrics of heading 5806	CC or RVC40
58	5804	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 6002 to 6006	CC or RVC40
58	5805	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	CTH or RVC40
58	5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	CC or RVC40
58	5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered	CC or RVC40
58	5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles	CC or RVC40
58	5809	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included	CC or RVC40
58	5810	Embroidery in the piece, in strips or in motifs	CC or RVC40
58	5811	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810	CC or RVC40
59	59	IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE	
59	5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for	CC or RVC40

		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	
59	5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	CC or RVC40
59	5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	CC or RVC40
59	5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	CC or RVC40
59	5905	Textile wall coverings	CC or RVC40
59	5906	Rubberised textile fabrics, other than those of heading 5902	CC or RVC40
59	5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	CC or RVC40
59	5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated	CTH or RVC40
59	5909	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials	CC or RVC40
59	5910	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	CC or RVC40
59	5911	Textile products and articles, for technical uses, specified in Note 7 to this chapter	CC or RVC40
60	60	KNITTED OR CROCHETED FABRICS	CC or RVC40
61	61	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED	CC
62	62	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED	CC
63	63	OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING	

		AND WORN TEXTILE ARTICLES; RAGS	
63	6301	Blankets and travelling rugs	CC or RVC40
63	6302	Bed linen, table linen, toilet linen and kitchen linen	CC or RVC40
63	6303	Curtains (including drapes) and interior blinds; curtain or bed valances	CC or RVC40
63	6304	Other furnishing articles, excluding those of heading 9404	CC or RVC40
63	6305	Sacks and bags, of a kind used for the packing of goods	CC
63	6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods	CC
63	6307	Other made up articles, including dress patterns	CC
63	6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	CC
63	6309	Worn clothing and other worn articles	CTH or RVC40
63	6310	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials	CTH or RVC40
64	64	FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES	CTH
65	65	HEADGEAR AND PARTS THEREOF	CTH or RVC40
66	66	UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS, AND PARTS THEREOF	CTH or RVC40
67	67	PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR	CTH or RVC40
68	68	ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS	CTH or RVC40
69	69	CERAMIC PRODUCTS	
69	6901	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for	CTH or RVC40

		example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	
69	6902	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths	CTH or RVC40
69	6903	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths	CTH or RVC40
69	6904	Ceramic building bricks, flooring blocks, support or filler tiles and the like	CTH or RVC40
69	6905	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods	CTH or RVC40
69	6906	Ceramic pipes, conduits, guttering and pipe fittings	CTH or RVC40
69	6907	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics.	CTH or RVC40 or glazing
69	6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods	CTH or RVC40
69	6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures	CTH or RVC40
69	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china	CTH or RVC40
69	6912	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	CTH or RVC40
69	6913	Statuettes and other ornamental ceramic articles	CTH or RVC40
69	6914	Other ceramic articles	CTH or RVC40
70	70	GLASS AND GLASSWARE	
70	7001	Cullet and other waste and scrap of glass; glass in the mass	CTH or RVC40

70	7002	Glass in balls (other than microspheres of heading 7018), rods or tubes, unworked	CTH or RVC40
70	7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	CTH or RVC40
70	7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	CTH or RVC40
70	7005	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	CTH or RVC40
70	7006	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	CTH or RVC40
70	7007	Safety glass, consisting of toughened (tempered) or laminated glass	CTH or RVC40
70	7008	Multiple-walled insulating units of glass	CTH or RVC40
70	7009	Glass mirrors, whether or not framed, including rear-view mirrors	
70	7009.10	- Rear-view mirrors for vehicles	CTSH or RVC40
70	7009.91	- Other: unframed	CTH or RVC40
70	7009.92	- Other: framed	CTH or RVC40
70	7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	CTH or RVC40
70	7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like	CTH or RVC40
70	7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	CTH or RVC40
70	7014	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked	CTH or RVC40
70	7015	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective	CTH or RVC40

		spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses	
70	7016	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms	CTH or RVC40
70	7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated	CTH or RVC40
70	7018	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter	CTH or RVC40
70	7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)	CTSH or RVC40
70	7020	Other articles of glass	CTH or RVC40
71	71	NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN	
71	7101	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport	CC or RVC40
71	7102	Diamonds, whether or not worked, but not mounted or set	
71	7102.10	- Unsorted	CC or RVC40
71	7102.21	- Industrial: unworked or simply sawn, cleaved or bruted	CC or RVC40

71	7102.29	- Industrial: other	CTSH or RVC40
71	7102.31	- Non-industrial: unworked or simply sawn, cleaved or bruted	CC or RVC40
71	7102.39	- Non-industrial: other	CTSH or RVC40
71	7103	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport	CC or RVC40
71	7104	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport	
71	7104.10	- Piezo-electric quartz	CTH or RVC40
71	7104.20	- Other, unworked or simply sawn or roughly shaped	CTH or RVC40
71	7104.90	- Other	CTSH or RVC40
71	7105	Dust and powder of natural or synthetic precious or semi-precious stones	CTH or RVC40
71	7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form	CTH or RVC40
71	7107	Base metals clad with silver, not further worked than semi-manufactured	CTH or RVC40
71	7108	Gold (including gold plated with platinum), unwrought or in semi-manufactured forms, or in powder form	CTSH or RVC40
71	7109	Base metals or silver, clad with gold, not further worked than semi-manufactured	CTH or RVC40
71	7110	Platinum, unwrought or in semi-manufactured forms, or in powder form	
71	7110.11	- Platinum: unwrought or in powder form	CTH or RVC40
71	7110.19	- Platinum: other	CTSH or RVC40
71	7110.21	- Palladium: unwrought or in powder form	CTH or RVC40

71	7110.29	- Palladium: other	CTSH or RVC40
71	7110.31	- Rhodium: unwrought or in powder form	CTH or RVC40
71	7110.39	- Rhodium: other	CTSH or RVC40
71	7110.41	- Iridium, osmium and ruthenium: unwrought or in powder form	CTH or RVC40
71	7110.49	- Iridium, osmium and ruthenium: other	CTSH or RVC40
71	7111	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	CTH or RVC40
71	7112	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal	CTH or RVC40
71	7113	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal	CTH or RVC40
71	7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal	CTH or RVC40
71	7115	Other articles of precious metal or of metal clad with precious metal	CTH or RVC40
71	7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	CTH or RVC40
71	7117	Imitation jewellery	CTH or RVC40
71	7118	Coin	CTH or RVC40
72	72	IRON AND STEEL	CTH or RVC40
73	73	ARTICLES OF IRON OR STEEL	
73	7301	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel	CTH or RVC40
73	7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates	CTH or RVC40

		(base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails	
73	7303	Tubes, pipes and hollow profiles, of cast iron	CTH or RVC40
73	7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel	
73	7304.11	- Line pipe of a kind used for oil or gas pipelines: of stainless steel	CTH or RVC40
73	7304.19	- Line pipe of a kind used for oil or gas pipelines: other	CTH or RVC40
73	7304.22	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas: drill pipe of stainless steel	CTH or RVC40
73	7304.23	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas: other drill pipe	CTH or RVC40
73	7304.24	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas: other, of stainless steel	CTH or RVC40
73	7304.29	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas: other	CTH or RVC40
73	7304.31	- Other, of circular cross-section, of iron or non-alloy steel: cold-drawn or cold-rolled (cold-reduced)	CTSH or RVC40
73	7304.39	- Other, of circular cross-section, of iron or non-alloy steel: other	CTH or RVC40
73	7304.41	- Other, of circular cross-section, of stainless steel: cold-drawn or cold-rolled (cold-reduced)	CTSH or RVC40
73	7304.49	- Other, of circular cross-section, of stainless steel: other	CTH or RVC40
73	7304.51	- Other, of circular cross-section, of other alloy steel: cold-drawn or cold-rolled (cold-reduced)	CTSH or RVC40
73	7304.59	- Other, of circular cross-section, of other alloy steel: other	CTH or RVC40
73	7304.90	- Other	CTH or RVC40
73	7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel	CTH or RVC40
73	7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel	CTH or RVC40

73	7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel	CTH or RVC40
73	7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	CTH or RVC40
73	7309	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	CTH or RVC40
73	7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	CTH or RVC40
73	7311	Containers for compressed or liquefied gas, of iron or steel	CTH or RVC40
73	7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated	CTH or RVC40
73	7313	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	CTH or RVC40
73	7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel	CTH or RVC40
73	7315	Chain and parts thereof, of iron or steel	CTH or RVC40
73	7316	Anchors, grapnels and parts thereof, of iron or steel	CTH or RVC40
73	7317	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material,	CTH or RVC40

		but excluding such articles with heads of copper	
73	7318	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel	CTH or RVC40
73	7319	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos 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	CTH or RVC40
73	7320	Springs and leaves for springs, of iron or steel	CTH or RVC40
73	7321	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel	
73	7321.11	- Cooking appliances and plate warmers: for gas fuel or for both gas and other fuels	CTSH or RVC40
73	7321.12	- Cooking appliances and plate warmers: for liquid fuel	CTSH or RVC40
73	7321.19	- Cooking appliances and plate warmers: other, including appliances for solid fuel	CTSH or RVC40
73	7321.81	- Other appliances: for gas fuel or for both gas and other fuels	CTSH or RVC40
73	7321.82	- Other appliances: for liquid fuel	CTSH or RVC40
73	7321.89	- Other appliances: other, including appliances for solid fuel	CTSH or RVC40
73	7321.90	- Parts	CTH or RVC40
73	7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	CTH or RVC40
73	7323	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel	CTH or RVC40
73	7324	Sanitary ware and parts thereof, of iron or steel	CTH or RVC40

73	7325	Other cast articles of iron or steel	CTH or RVC40
73	7326	Other articles of iron or steel	CTH or RVC40
74	74	COPPER AND ARTICLES THEREOF	CTH or RVC40
75	75	NICKEL AND ARTICLES THEREOF	
75	7501	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy	CTH or RVC40
75	7502	Unwrought nickel	CTH or RVC40
75	7503	Nickel waste and scrap	CTH or RVC40
75	7504	Nickel powders and flakes	CTH or RVC40
75	7505	Nickel bars, rods, profiles and wire	CTH or RVC40
75	7506	Nickel plates, sheets, strip and foil	CTH or RVC40
75	7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	CTSH or RVC40
75	7508	Other articles of nickel	CTSH or RVC40
76	76	ALUMINIUM AND ARTICLES THEREOF	
76	7601	Unwrought aluminium	CTSH or RVC40
76	7602	Aluminium waste and scrap	CTH or RVC40
76	7603	Aluminium powders and flakes	CTH or RVC40
76	7604	Aluminium bars, rods and profiles	CTH or RVC40
76	7605	Aluminium wire	CTH or RVC40
76	7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm	CTH or RVC40
76	7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm	CTH or RVC40
76	7608	Aluminium tubes and pipes	CTH or RVC40
76	7609	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	CTH or RVC40

76	7610	Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures	CTH or RVC40
76	7611	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	CTH or RVC40
76	7612	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	CTH or RVC40
76	7613	Aluminium containers for compressed or liquefied gas	CTH or RVC40
76	7614	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated	CTH or RVC40
76	7615	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium	CTH or RVC40
76	7616	Other articles of aluminium	CTH or RVC40
78	78	LEAD AND ARTICLES THEREOF	
78	7801	Unwrought lead	CTH or RVC40
78	7802	Lead waste and scrap	CTH or RVC40
78	7804	Lead plates, sheets, strip and foil; lead powders and flakes	CTH or RVC40
78	7806	Other articles of lead	CTSH or RVC40
79	79	ZINC AND ARTICLES THEREOF	CTH or RVC40

80	80	TIN AND ARTICLES THEREOF	CTH or RVC40
81	81	OTHER BASE METALS; CERMETS; ARTICLES THEREOF	
81	8101	Tungsten (wolfram) and articles thereof, including waste and scrap	CTSH or RVC40
81	8102	Molybdenum and articles thereof, including waste and scrap	CTSH or RVC40
81	8103	Tantalum and articles thereof, including waste and scrap	CTSH or RVC40
81	8104	Magnesium and articles thereof, including waste and scrap	CTSH or RVC40
81	8105	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap	CTSH or RVC40
81	8106	Bismuth and articles thereof, including waste and scrap	CTH or RVC40
81	8107	Cadmium and articles thereof, including waste and scrap	CTSH or RVC40
81	8108	Titanium and articles thereof, including waste and scrap	CTSH or RVC40
81	8109	Zirconium and articles thereof, including waste and scrap	CTSH or RVC40
81	8110	Antimony and articles thereof, including waste and scrap	CTSH or RVC40
81	8111	Manganese and articles thereof, including waste and scrap	CTH or RVC40
81	8112	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap	CTSH or RVC40
81	8113	Cermets and articles thereof, including waste and scrap	CTH or RVC40
82	82	TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL	
82	8201	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry	CTH or RVC40

82	8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)	CTH or RVC40
82	8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools	CTH or RVC40
82	8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles	CTH or RVC40
82	8205	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	CTH or RVC40
82	8206	Tools of two or more of headings 8202 to 8205, put up in sets for retail sale	CTH or RVC40
82	8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	CTSH or RVC40
82	8208	Knives and cutting blades, for machines or for mechanical appliances	CTH or RVC40
82	8209	Plates, sticks, tips and the like for tools, unmounted, of cermets	CTH or RVC40
82	8210	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink	CTH or RVC40
82	8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor	CTSH or RVC40
82	8212	Razors and razor blades (including razor blade blanks in strips)	CC or RVC40
82	8213	Scissors, tailors' shears and similar shears, and blades therefor	CC or RVC40
82	8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	CC or RVC40

82	8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	CTH or RVC40
83	83	MISCELLANEOUS ARTICLES OF BASE METAL	
83	8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal	CTSH or RVC40
83	8302	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal	CTSH or RVC40
83	8303	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal	CTH or RVC40
83	8304	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403	CTH or RVC40
83	8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal	CTSH or RVC40
83	8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal	CTH or RVC40
83	8307	Flexible tubing of base metal, with or without fittings	CTH or RVC40
83	8308	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	CTH or RVC40

		bifurcated rivets, of base metal; beads and spangles, of base metal.	
83	8309	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal	CTH or RVC40
83	8310	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405	CTH or RVC40
83	8311	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying	CTH or RVC40
84	84	NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF	
84	8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation	
84	8401.10	- Nuclear reactors	CTSH or RVC40
84	8401.20	- Machinery and apparatus for isotopic separation, and parts thereof	CTSH or RVC40
84	8401.30	- Fuel elements (cartridges), non-irradiated	CTSH or RVC40
84	8401.40	- Parts of nuclear reactors	CTH or RVC40
84	8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	
84	8402.11	- Steam or other vapour generating boilers: watertube boilers with a steam production exceeding 45 t per hour	CTSH or RVC40
84	8402.12	- Steam or other vapour generating boilers: watertube boilers with a steam production not exceeding 45 t per hour	CTSH or RVC40
84	8402.19	- Steam or other vapour generating boilers: other vapour generating boilers, including hybrid boilers	CTSH or RVC40
84	8402.20	- Super-heated water boilers	CTSH or RVC40

84	8402.90	- Parts	CTH or RVC40
84	8403	Central heating boilers other than those of heading 8402	
84	8403.10	- Boilers	CTSH or RVC40
84	8403.90	- Parts	CTH or RVC40
84	8404	Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units	
84	8404.10	- Auxiliary plant for use with boilers of heading 8402 or 8403	CTSH or RVC40
84	8404.20	- Condensers for steam or other vapour power units	CTSH or RVC40
84	8404.90	- Parts	CTH or RVC40
84	8405	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	
84	8405.10	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	CTSH or RVC40
84	8405.90	- Parts	CTH or RVC40
84	8406	Steam turbines and other vapour turbines	
84	8406.10	- Turbines for marine propulsion	CTSH or RVC40
84	8406.81	- Other turbines: of an output exceeding 40 MW	CTSH or RVC40
84	8406.82	- Other turbines: of an output not exceeding 40 MW	CTSH or RVC40
84	8406.90	- Parts	CTH or RVC40
84	8407	Spark-ignition reciprocating or rotary internal combustion piston engines	CTH or RVC40
84	8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	CTH or RVC40
84	8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	CTH or RVC40
84	8410	Hydraulic turbines, water wheels, and regulators therefor	

84	8410.11	- Hydraulic turbines and water wheels: of a power not exceeding 1,000 kW	CTSH or RVC40
84	8410.12	- Hydraulic turbines and water wheels: of a power exceeding 1,000 kW but not exceeding 10,000 kW	CTSH or RVC40
84	8410.13	- Hydraulic turbines and water wheels: of a power exceeding 10,000 kW	CTSH or RVC40
84	8410.90	- Parts, including regulators	CTH or RVC40
84	8411	Turbo-jets, turbo-propellers and other gas turbines	
84	8411.11	- Turbo-jets: of a thrust not exceeding 25 kN	CTSH or RVC40
84	8411.12	- Turbo-jets: of a thrust exceeding 25 kN	CTSH or RVC40
84	8411.21	- Turbo-propellers: of a power not exceeding 1,100 kW	CTSH or RVC40
84	8411.22	- Turbo-propellers: of a power exceeding 1,100 kW	CTSH or RVC40
84	8411.81	- Other gas turbines: of a power not exceeding 5,000 kW	CTSH or RVC40
84	8411.82	- Other gas turbines: of a power exceeding 5,000 kW	CTSH or RVC40
84	8411.91	- Parts: of turbo-jets or turbo-propellers	CTH or RVC40
84	8411.99	- Parts: other	CTH or RVC40
84	8412	Other engines and motors	
84	8412.10	- Reaction engines other than turbo-jet	CTSH or RVC40
84	8412.21	- Hydraulic power engines and motors: linear acting (cylinders)	CTSH or RVC40
84	8412.29	- Hydraulic power engines and motors: other	CTSH or RVC40
84	8412.31	- Pneumatic power engines and motors: linear acting (cylinders)	CTSH or RVC40
84	8412.39	- Pneumatic power engines and motors: other	CTSH or RVC40
84	8412.80	- Other	CTSH or RVC40
84	8412.90	- Parts	CTH or RVC40
84	8413	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators	
84	8413.11	- Pumps fitted or designed to be fitted with a measuring device: pumps for dispensing	CTSH or RVC40

		fuel or lubricants, of the type used in filling-stations or in garages	
84	8413.19	- Pumps fitted or designed to be fitted with a measuring device: other	CTSH or RVC40
84	8413.20	- Hand pumps, other than those of subheading 8413.11 or 8413.19	CTSH or RVC40
84	8413.30	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	CTSH or RVC40
84	8413.40	- Concrete pumps	CTSH or RVC40
84	8413.50	- Other reciprocating positive displacement pumps	CTSH or RVC40
84	8413.60	- Other rotary positive displacement pumps	CTSH or RVC40
84	8413.70	- Other centrifugal pumps	CTSH or RVC40
84	8413.81	- Other pumps; liquid elevators: pumps	CTSH or RVC40
84	8413.82	- Other pumps; liquid elevators: liquid elevators	CTSH or RVC40
84	8413.91	- Parts: of pumps	CTH or RVC40
84	8413.92	- Parts: of liquid elevators	CTH or RVC40
84	8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters	
84	8414.10	- Vacuum pumps	CTSH or RVC40
84	8414.20	- Hand- or foot-operated air pumps	CTSH or RVC40
84	8414.30	- Compressors of a kind used in refrigerating equipment	CTSH or RVC40
84	8414.40	- Air compressors mounted on a wheeled chassis for towing	CTSH or RVC40
84	8414.51	- Fans: table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	CTSH or RVC40
84	8414.59	- Fans: other	CTSH or RVC40
84	8414.60	- Hoods having a maximum horizontal side not exceeding 120 cm	CTSH or RVC40
84	8414.80	- Other	CTSH or RVC40

84	8414.90	- Parts	CTH or RVC40
84	8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	
84	8415.10	- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system"	CTSH or RVC40
84	8415.20	- Of a kind used for persons, in motor vehicles	CTSH or RVC40
84	8415.81	- Other: incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	CTSH or RVC40
84	8415.82	- Other: other, incorporating a refrigerating unit	CTSH or RVC40
84	8415.83	- Other: not incorporating a refrigerating unit	CTSH or RVC40
84	8415.90	- Parts	CTH or RVC40
84	8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	
84	8416.10	- Furnace burners for liquid fuel	CTSH or RVC40
84	8416.20	- Other furnace burners, including combination burners	CTSH or RVC40
84	8416.30	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	CTSH or RVC40
84	8416.90	- Parts	CTH or RVC40
84	8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric	
84	8417.10	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	CTSH or RVC40
84	8417.20	- Bakery ovens, including biscuit ovens	CTSH or RVC40
84	8417.80	- Other	CTSH or RVC40
84	8417.90	- Parts	CTH or RVC40

84	8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415	
84	8418.10	- Combined refrigerator-freezers, fitted with separate external doors	CTSH or RVC40
84	8418.21	- Refrigerators, household type: compression-type	CTSH or RVC40
84	8418.29	- Refrigerators, household type: other	CTSH or RVC40
84	8418.30	- Freezers of the chest type, not exceeding 800 l capacity	CTSH or RVC40
84	8418.40	- Freezers of the upright type, not exceeding 900 l capacity	CTSH or RVC40
84	8418.50	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	CTSH or RVC40
84	8418.61	- Other refrigerating or freezing equipment; heat pumps: heat pumps other than air conditioning machines of heading 8415	CTSH or RVC40
84	8418.69	- Other refrigerating or freezing equipment; heat pumps: other	CTSH or RVC40
84	8418.91	- Parts: furniture designed to receive refrigerating or freezing equipment	CTH or RVC40
84	8418.99	- Parts: other	CTH or RVC40
84	8419	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric	
84	8419.11	- Instantaneous or storage water heaters, non-electric: instantaneous gas water heaters	CTSH or RVC40
84	8419.19	- Instantaneous or storage water heaters, non-electric: other	CTSH or RVC40
84	8419.20	- Medical, surgical or laboratory sterilisers	CTSH or RVC40

84	8419.31	- Dryers: for agricultural products	CTSH or RVC40
84	8419.32	- Dryers: for wood, paper pulp, paper or paperboard	CTSH or RVC40
84	8419.39	- Dryers: other	CTSH or RVC40
84	8419.40	- Distilling or rectifying plant	CTSH or RVC40
84	8419.50	- Heat exchange units	CTSH or RVC40
84	8419.60	- Machinery for liquefying air or other gases	CTSH or RVC40
84	8419.81	- Other machinery, plant and equipment: for making hot drinks or for cooking or heating food	CTSH or RVC40
84	8419.89	- Other machinery, plant and equipment: other	CTSH or RVC40
84	8419.90	- Parts	CTH or RVC40
84	8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	
84	8420.10	- Calendering or other rolling machines	CTSH or RVC40
84	8420.91	- Parts: cylinders	CTH or RVC40
84	8420.99	- Parts: other	CTH or RVC40
84	8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases	
84	8421.11	- Centrifuges, including centrifugal dryers: cream separators	CTSH or RVC40
84	8421.12	- Centrifuges, including centrifugal dryers: clothes-dryers	CTSH or RVC40
84	8421.19	- Centrifuges, including centrifugal dryers: other	CTSH or RVC40
84	8421.21	- Filtering or purifying machinery and apparatus for liquids: for filtering or purifying water	CTSH or RVC40
84	8421.22	- Filtering or purifying machinery and apparatus for liquids: for filtering or purifying beverages other than water	CTSH or RVC40
84	8421.23	- Filtering or purifying machinery and apparatus for liquids: oil or petrol-filters for internal combustion engines	CTSH or RVC40

84	8421.29	- Filtering or purifying machinery and apparatus for liquids: other	CTSH or RVC40
84	8421.31	- Filtering or purifying machinery and apparatus for gases: intake air filters for internal combustion engines	CTSH or RVC40
84	8421.39	- Filtering or purifying machinery and apparatus for gases: other	CTSH or RVC40
84	8421.91	- Parts: of centrifuges, including centrifugal dryers	CTH or RVC40
84	8421.99	- Parts: other	CTH or RVC40
84	8422	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages	
84	8422.11	- Dish washing machines: of the household type	CTSH or RVC40
84	8422.19	- Dish washing machines: other	CTSH or RVC40
84	8422.20	- Machinery for cleaning or drying bottles or other containers	CTSH or RVC40
84	8422.30	- Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	CTSH or RVC40
84	8422.40	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	CTSH or RVC40
84	8422.90	- Parts	CTH or RVC40
84	8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	
84	8423.10	- Personal weighing machines, including baby scales; household scales	CTSH or RVC40
84	8423.20	- Scales for continuous weighing of goods on conveyors	CTSH or RVC40
84	8423.30	- Constant weight scales and scales for discharging a predetermined weight of	CTSH or RVC40

		material into a bag or container, including hopper scales	
84	8423.81	- Other weighing machinery: having a maximum weighing capacity not exceeding 30 kg	CTSH or RVC40
84	8423.82	- Other weighing machinery: having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	CTSH or RVC40
84	8423.89	- Other weighing machinery: other	CTSH or RVC40
84	8423.90	- Weighing machine weights of all kinds; parts of weighing machinery	CTH or RVC40
84	8424	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines	
84	8424.10	- Fire extinguishers, whether or not charged	CTSH or RVC40
84	8424.20	- Spray guns and similar appliances	CTSH or RVC40
84	8424.30	- Steam or sand blasting machines and similar jet projecting machines	CTSH or RVC40
84	8424.41	- Agricultural or horticultural sprayers: Portable sprayers	CTSH or RVC40
84	8424.49	- Agricultural or horticultural sprayers: Other	CTSH or RVC40
84	8424.82	- Other appliances: Agricultural or horticultural	CTSH or RVC40
84	8424.89	- Other appliances: other	CTSH or RVC40
84	8424.90	- Parts	CTH or RVC40
84	8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks	CTH or RVC40
84	8426	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane	CTH or RVC40
84	8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment	CTH or RVC40
84	8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)	CTH or RVC40
84	8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical	CTH or RVC40

		shovels, excavators, shovel loaders, tamping machines and road rollers	
84	8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	CTH or RVC40
84	8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430	CTH or RVC40
84	8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers	
84	8432.10	- Ploughs	CTSH or RVC40
84	8432.21	- Harrows, scarifiers, cultivators, weeders and hoes: disc harrows	CTSH or RVC40
84	8432.29	- Harrows, scarifiers, cultivators, weeders and hoes: other	CTSH or RVC40
84	8432.31	- Seeders, planters and transplanters: No-till direct seeders, planters and transplanters	CTSH or RVC40
84	8432.39	- Seeders, planters and transplanters: Other	CTSH or RVC40
84	8432.41	- Manure spreaders and fertiliser distributors: Manure spreaders	CTSH or RVC40
84	8432.42	- Manure spreaders and fertiliser distributors: Fertiliser distributors	CTSH or RVC40
84	8432.80	- Other machinery	CTSH or RVC40
84	8432.90	- Parts	CTH or RVC40
84	8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437	
84	8433.11	- Mowers for lawns, parks or sports-grounds: powered, with the cutting device rotating in a horizontal plane	CTSH or RVC40
84	8433.19	- Mowers for lawns, parks or sports-grounds: other	CTSH or RVC40
84	8433.20	- Other mowers, including cutter bars for tractor mounting	CTSH or RVC40
84	8433.30	- Other haymaking machinery	CTSH or RVC40

84	8433.40	- Straw or fodder balers, including pick-up balers	CTSH or RVC40
84	8433.51	- Other harvesting machinery; threshing machinery: combine harvester-threshers	CTSH or RVC40
84	8433.52	- Other harvesting machinery; threshing machinery: other threshing machinery	CTSH or RVC40
84	8433.53	- Other harvesting machinery; threshing machinery: root or tuber harvesting machines	CTSH or RVC40
84	8433.59	- Other harvesting machinery; threshing machinery: other	CTSH or RVC40
84	8433.60	-Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	CTSH or RVC40
84	8433.90	- Parts	CTH or RVC40
84	8434	Milking machines and dairy machinery	
84	8434.10	- Milking machines	CTSH or RVC40
84	8434.20	- Dairy machinery	CTSH or RVC40
84	8434.90	- Parts	CTH or RVC40
84	8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages	
84	8435.10	- Machinery	CTSH or RVC40
84	8435.90	- Parts	CTH or RVC40
84	8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders	
84	8436.10	- Machinery for preparing animal feeding stuffs	CTSH or RVC40
84	8436.21	- Poultry-keeping machinery; poultry incubators and brooders: poultry incubators and brooders	CTSH or RVC40
84	8436.29	- Poultry-keeping machinery; poultry incubators and brooders: other	CTSH or RVC40
84	8436.80	- Other machinery	CTSH or RVC40
84	8436.91	- Parts: of poultry-keeping machinery or poultry incubators and brooders	CTH or RVC40
84	8436.99	- Parts: other	CTH or RVC40

84	8437	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery	
84	8437.10	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	CTSH or RVC40
84	8437.80	- Other machinery	CTSH or RVC40
84	8437.90	- Parts	CTH or RVC40
84	8438	Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils	
84	8438.10	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	CTSH or RVC40
84	8438.20	- Machinery for the manufacture of confectionery, cocoa or chocolate	CTSH or RVC40
84	8438.30	- Machinery for sugar manufacture	CTSH or RVC40
84	8438.40	- Brewery machinery	CTSH or RVC40
84	8438.50	- Machinery for the preparation of meat or poultry	CTSH or RVC40
84	8438.60	- Machinery for the preparation of fruits, nuts or vegetables	CTSH or RVC40
84	8438.80	- Other machinery	CTSH or RVC40
84	8438.90	- Parts	CTH or RVC40
84	8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	
84	8439.10	- Machinery for making pulp of fibrous cellulosic material	CTSH or RVC40
84	8439.20	- Machinery for making paper or paperboard	CTSH or RVC40
84	8439.30	- Machinery for finishing paper or paperboard	CTSH or RVC40
84	8439.91	- Parts: of machinery for making pulp of fibrous cellulosic material	CTH or RVC40

84	8439.99	- Parts: other	CTH or RVC40
84	8440	Book-binding machinery, including book-sewing machines	
84	8440.10	- Machinery	CTSH or RVC40
84	8440.90	- Parts	CTH or RVC40
84	8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	
84	8441.10	- Cutting machines	CTSH or RVC40
84	8441.20	- Machines for making bags, sacks or envelopes	CTSH or RVC40
84	8441.30	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	CTSH or RVC40
84	8441.40	- Machines for moulding articles in paper pulp, paper or paperboard	CTSH or RVC40
84	8441.80	- Other machinery	CTSH or RVC40
84	8441.90	- Parts	CTH or RVC40
84	8442	Machinery, apparatus and equipment (other than the machines of headings 8456 to 8465), for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	
84	8442.30	- Machinery, apparatus and equipment	CTSH or RVC40
84	8442.40	- Parts of the foregoing machinery, apparatus or equipment	CTH or RVC40
84	8442.50	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	CTH or RVC40
84	8443	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof	

84	8443.11	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: offset printing machinery, reel-fed	CTSH or RVC40
84	8443.12	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	CTSH or RVC40
84	8443.13	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: other offset printing machinery	CTSH or RVC40
84	8443.14	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: letterpress printing machinery, reel fed, excluding flexographic printing	CTSH or RVC40
84	8443.15	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: letterpress printing machinery, other than reel fed, excluding flexographic printing	CTSH or RVC40
84	8443.16	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: flexographic printing machinery	CTSH or RVC40
84	8443.17	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: gravure printing machinery	CTSH or RVC40
84	8443.19	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42: other	CTSH or RVC40
84	8443.31	- Other printers, copying machines and facsimile machines, whether or not combined: machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	CTSH or RVC40
84	8443.32	- Other printers, copying machines and facsimile machines, whether or not combined: other, capable of connecting to	CTSH or RVC40

		an automatic data processing machine or to a network	
84	8443.39	- Other printers, copying machines and facsimile machines, whether or not combined: other	CTSH or RVC40
84	8443.91	- Parts and accessories: parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442	CTH or RVC40
84	8443.99	- Parts and accessories: other	CTH or RVC40
84	8444	Machines for extruding, drawing, texturing or cutting man-made textile materials	CTH or RVC40
84	8445	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447	CTH or RVC40
84	8446	Weaving machines (looms)	CTH or RVC40
84	8447	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting	CTH or RVC40
84	8448	Auxiliary machinery for use with machines of heading 8444, 8445, 8446 or 8447 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles)	
84	8448.11	- Auxiliary machinery for machines of heading 8444, 8445, 8446 or 8447: dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	CTSH or RVC40
84	8448.19	- Auxiliary machinery for machines of heading 8444, 8445, 8446 or 8447: other	CTSH or RVC40
84	8448.20	- Parts and accessories of machines of heading 8444 or of their auxiliary machinery	CTH or RVC40

84	8448.31	- Parts and accessories of machines of heading 8445 or of their auxiliary machinery: card clothing	CTH or RVC40
84	8448.32	- Parts and accessories of machines of heading 8445 or of their auxiliary machinery: of machines for preparing textile fibres, other than card clothing	CTH or RVC40
84	8448.33	- Parts and accessories of machines of heading 8445 or of their auxiliary machinery: spindles, spindle flyers, spinning rings and ring travellers	CTH or RVC40
84	8448.39	- Parts and accessories of machines of heading 8445 or of their auxiliary machinery: other	CTH or RVC40
84	8448.42	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery: reeds for looms, healds and heald-frames	CTH or RVC40
84	8448.49	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery: other	CTH or RVC40
84	8448.51	- Parts and accessories of machines of heading 8447 or of their auxiliary machinery: sinkers, needles and other articles used in forming stitches	CTH or RVC40
84	8448.59	- Parts and accessories of machines of heading 8447 or of their auxiliary machinery: other	CTH or RVC40
84	8449	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats	CTH or RVC40
84	8450	Household or laundry-type washing machines, including machines which both wash and dry	
84	8450.11	- Machines, each of a dry linen capacity not exceeding 10 kg: fully-automatic machines	CTSH or RVC40
84	8450.12	- Machines, each of a dry linen capacity not exceeding 10 kg: other machines, with built-in centrifugal drier	CTSH or RVC40
84	8450.19	- Machines, each of a dry linen capacity not exceeding 10 kg: other	CTSH or RVC40
84	8450.20	- Machines, each of a dry linen capacity exceeding 10 kg	CTSH or RVC40
84	8450.90	- Parts	CTH or RVC40
84	8451	Machinery (other than machines of heading 8450) for washing, cleaning, wringing,	

		drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics	
84	8451.10	- Dry-cleaning machines	CTSH or RVC40
84	8451.21	- Drying machines: each of a dry linen capacity not exceeding 10 kg	CTSH or RVC40
84	8451.29	- Drying machines: other	CTSH or RVC40
84	8451.30	- Ironing machines and presses (including fusing presses)	CTSH or RVC40
84	8451.40	- Washing, bleaching or dyeing machines	CTSH or RVC40
84	8451.50	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	CTSH or RVC40
84	8451.80	- Other machinery	CTSH or RVC40
84	8451.90	- Parts	CTH or RVC40
84	8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles	
84	8452.10	- Sewing machines of the household type	CTSH or RVC40
84	8452.21	- Other sewing machines: automatic units	CTSH or RVC40
84	8452.29	- Other sewing machines: other	CTSH or RVC40
84	8452.30	- Sewing machine needles	CTSH or RVC40
84	8452.90	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	CTH or RVC40
84	8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines	
84	8453.10	- Machinery for preparing, tanning or working hides, skins or leather	CTSH or RVC40

84	8453.20	- Machinery for making or repairing footwear	CTSH or RVC40
84	8453.80	- Other machinery	CTSH or RVC40
84	8453.90	- Parts	CTH or RVC40
84	8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries	
84	8454.10	- Converters	CTSH or RVC40
84	8454.20	- Ingot moulds and ladles	CTSH or RVC40
84	8454.30	- Casting machines	CTSH or RVC40
84	8454.90	- Parts	CTH or RVC40
84	8455	Metal-rolling mills and rolls therefor	
84	8455.10	- Tube mills	CTSH or RVC40
84	8455.21	- Other rolling mills: hot or combination hot and cold	CTSH or RVC40
84	8455.22	- Other rolling mills: cold	CTSH or RVC40
84	8455.30	- Rolls for rolling mills	CTSH or RVC40
84	8455.90	- Other parts	CTH or RVC40
84	8456	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines	CTH or RVC40
84	8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal	CTH or RVC40
84	8458	Lathes (including turning centres) for removing metal	CTH or RVC40
84	8459	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458	CTH or RVC40
84	8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by	CTH or RVC40

		means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461	
84	8461	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included	CTH or RVC40
84	8462	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above	CTH or RVC40
84	8463	Other machine-tools for working metal or cermets, without removing material	CTH or RVC40
84	8464	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass	CTH or RVC40
84	8465	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	CTH or RVC40
84	8466	Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool for working in the hand	CTH or RVC40
84	8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor	
84	8467.11	- Pneumatic: rotary type (including combined rotary percussion)	CTSH or RVC40
84	8467.19	- Pneumatic: other	CTSH or RVC40
84	8467.21	- With self-contained electric motor: drills of all kinds	CTSH or RVC40
84	8467.22	- With self-contained electric motor: saws	CTSH or RVC40
84	8467.29	- With self-contained electric motor: other	CTSH or RVC40

84	8467.81	- Other tools: chain saws	CTSH or RVC40
84	8467.89	- Other tools: other	CTSH or RVC40
84	8467.91	- Parts: of chain saws	CTH or RVC40
84	8467.92	- Parts: of pneumatic tools	CTH or RVC40
84	8467.99	- Parts: other	CTH or RVC40
84	8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8515; gas-operated surface tempering machines and appliances	
84	8468.10	- Hand-held blow pipes	CTSH or RVC40
84	8468.20	- Other gas-operated machinery and apparatus	CTSH or RVC40
84	8468.80	- Other machinery and apparatus	CTSH or RVC40
84	8468.90	- Parts	CTH or RVC40
84	8470	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers	CTH or RVC40
84	8471	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included	CTH or RVC40
84	8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines)	CTH or RVC40
84	8473	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.	CTH or RVC40

84	8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand	
84	8474.10	- Sorting, screening, separating or washing machines	CTSH or RVC40
84	8474.20	- Crushing or grinding machines	CTSH or RVC40
84	8474.31	- Mixing or kneading machines: concrete or mortar mixers	CTSH or RVC40
84	8474.32	- Mixing or kneading machines: machines for mixing mineral substances with bitumen	CTSH or RVC40
84	8474.39	- Mixing or kneading machines: other	CTSH or RVC40
84	8474.80	- Other machinery	CTSH or RVC40
84	8474.90	- Parts	CTH or RVC40
84	8475	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware	
84	8475.10	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	CTSH or RVC40
84	8475.21	- Machines for manufacturing or hot working glass or glassware: machines for making optical fibres and preforms thereof	CTSH or RVC40
84	8475.29	- Machines for manufacturing or hot working glass or glassware: other	CTSH or RVC40
84	8475.90	- Parts	CTH or RVC40
84	8476	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines	
84	8476.21	- Automatic beverage-vending machines: incorporating heating or refrigerating devices	CTSH or RVC40

84	8476.29	- Automatic beverage-vending machines: other	CTSH or RVC40
84	8476.81	- Other machines: incorporating heating or refrigerating devices	CTSH or RVC40
84	8476.89	- Other machines: other	CTSH or RVC40
84	8476.90	- Parts	CTH or RVC40
84	8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this chapter	
84	8477.10	- Injection-moulding machines	CTSH or RVC40
84	8477.20	- Extruders	CTSH or RVC40
84	8477.30	- Blow moulding machines	CTSH or RVC40
84	8477.40	- Vacuum moulding machines and other thermoforming machines	CTSH or RVC40
84	8477.51	- Other machinery for moulding or otherwise forming: for moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	CTSH or RVC40
84	8477.59	- Other machinery for moulding or otherwise forming: other	CTSH or RVC40
84	8477.80	- Other machinery	CTSH or RVC40
84	8477.90	- Parts	CTH or RVC40
84	8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter	
84	8478.10	- Machinery	CTSH or RVC40
84	8478.90	- Parts	CTH or RVC40
84	8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this chapter	
84	8479.10	- Machinery for public works, building or the like	CTSH or RVC40
84	8479.20	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	CTSH or RVC40
84	8479.30	- Presses for the manufacture of particle board or fibre building board of wood or	CTSH or RVC40

		other ligneous materials and other machinery for treating wood or cork	
84	8479.40	- Rope or cable-making machines	CTSH or RVC40
84	8479.50	- Industrial robots, not elsewhere specified or included	CTSH or RVC40
84	8479.60	- Evaporative air coolers	CTSH or RVC40
84	8479.71	- Passenger boarding bridges: of a kind used in airports	CTSH or RVC40
84	8479.79	- Passenger boarding bridges: other	CTSH or RVC40
84	8479.81	- Other machines and mechanical appliances: for treating metal, including electric wire coil-winders	CTSH or RVC40
84	8479.82	- Other machines and mechanical appliances: mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	CTSH or RVC40
84	8479.89	- Other machines and mechanical appliances: other	CTSH or RVC40
84	8479.90	- Parts	CTH or RVC40
84	8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	CTH or RVC40
84	8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves	
84	8481.10	- Pressure-reducing valves	CTSH or RVC40
84	8481.20	- Valves for oleohydraulic or pneumatic transmissions	CTSH or RVC40
84	8481.30	- Check (nonreturn) valves	CTSH or RVC40
84	8481.40	- Safety or relief valves	CTSH or RVC40
84	8481.80	- Other appliances	CTSH or RVC40
84	8481.90	- Parts	CTH or RVC40
84	8482	Ball or roller bearings	
84	8482.10	- Ball bearings	CTSH or RVC40

84	8482.20	- Tapered roller bearings, including cone and tapered roller assemblies	CTSH or RVC40
84	8482.30	- Spherical roller bearings	CTSH or RVC40
84	8482.40	- Needle roller bearings	CTSH or RVC40
84	8482.50	- Other cylindrical roller bearings	CTSH or RVC40
84	8482.80	- Other, including combined ball/roller bearings	CTSH or RVC40
84	8482.91	- Parts: balls, needles and rollers	CTH or RVC40
84	8482.99	- Parts: other	CTH or RVC40
84	8483	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)	CTSH or RVC40
84	8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	CTSH or RVC40
84	8486	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this chapter; parts and accessories	
84	8486.10	- Machines and apparatus for the manufacture of boules or wafers	CTSH or RVC40
84	8486.20	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	CTSH or RVC40
84	8486.30	- Machines and apparatus for the manufacture of flat panel displays	CTSH or RVC40
84	8486.40	- Machines and apparatus specified in Note 9 (C) to this chapter	CTSH or RVC40
84	8486.90	- Parts and accessories	CTH or RVC40

84	8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this chapter	CTSH or RVC40
85	85	ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES	
85	8501	Electric motors and generators (excluding generating sets)	CTH or RVC40
85	8502	Electric generating sets and rotary converters	CTH or RVC40
85	8503	Parts suitable for use solely or principally with the machines of heading 8501 or 8502	CTH or RVC40
85	8504	Electrical transformers, static converters (for example, rectifiers) and inductors	
85	8504.10	- Ballasts for discharge lamps or tubes	CTSH or RVC40
85	8504.21	- Liquid dielectric transformers: having a power handling capacity not exceeding 650 kVA	CTSH or RVC40
85	8504.22	- Liquid dielectric transformers: having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	CTSH or RVC40
85	8504.23	- Liquid dielectric transformers: having a power handling capacity exceeding 10,000 kVA	CTSH or RVC40
85	8504.31	- Other transformers: having a power handling capacity not exceeding 1 kVA	CTSH or RVC40
85	8504.32	- Other transformers: having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	CTSH or RVC40
85	8504.33	- Other transformers: having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	CTSH or RVC40
85	8504.34	- Other transformers: having a power handling capacity exceeding 500 kVA	CTSH or RVC40
85	8504.40	- Static converters	CTSH or RVC40
85	8504.50	- Other inductors	CTSH or RVC40
85	8504.90	- Parts	CTH or RVC40

85	8505	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads	
85	8505.11	- Permanent magnets and articles intended to become permanent magnets after magnetisation: of metal	CTSH or RVC40
85	8505.19	- Permanent magnets and articles intended to become permanent magnets after magnetisation: other	CTSH or RVC40
85	8505.20	- Electro-magnetic couplings, clutches and brakes	CTSH or RVC40
85	8505.90	- Other, including parts	CTH or RVC40
85	8506	Primary cells and primary batteries	
85	8506.10	- Manganese dioxide	CTSH or RVC40
85	8506.30	- Mercuric oxide	CTSH or RVC40
85	8506.40	- Silver oxide	CTSH or RVC40
85	8506.50	- Lithium	CTSH or RVC40
85	8506.60	- Air-zinc	CTSH or RVC40
85	8506.80	- Other primary cells and primary batteries	CTSH or RVC40
85	8506.90	- Parts	CTH or RVC40
85	8507	Electric accumulators, including separators therefor, whether or not rectangular (including square)	CTSH or RVC30 or cell manufacture or cell activation
85	8508	Vacuum cleaners	
85	8508.11	- With self-contained electrical motor: of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	CTSH or RVC40
85	8508.19	- With self-contained electrical motor: other	CTSH or RVC40
85	8508.60	- Other vacuum cleaners	CTSH or RVC40

85	8508.70	- Parts	CTH or RVC40
85	8509	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.	
85	8509.40	- Food grinders and mixers; fruit or vegetable juice extractors	CTSH or RVC40
85	8509.80	- Other appliances	CTSH or RVC40
85	8509.90	- Parts	CTH or RVC40
85	8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor	
85	8510.10	- Shavers	CTSH or RVC40
85	8510.20	- Hair clippers	CTSH or RVC40
85	8510.30	- Hair-removing appliances	CTSH or RVC40
85	8510.90	- Parts	CTH or RVC40
85	8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines	
85	8511.10	- Sparking plugs	CTSH or RVC40
85	8511.20	- Ignition magnetos; magneto-dynamos; magnetic flywheels	CTSH or RVC40
85	8511.30	- Distributors; ignition coils	CTSH or RVC40
85	8511.40	- Starter motors and dual purpose starter-generators	CTSH or RVC40
85	8511.50	- Other generators	CTSH or RVC40
85	8511.80	- Other equipment	CTSH or RVC40
85	8511.90	- Parts	CTH or RVC40
85	8512	Electrical lighting or signalling equipment (excluding articles of heading 8539),	

		windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles	
85	8512.10	- Lighting or visual signalling equipment of a kind used on bicycles	CTSH or RVC40
85	8512.20	- Other lighting or visual signalling equipment	CTSH or RVC40
85	8512.30	- Sound signalling equipment	CTSH or RVC40
85	8512.40	- Windscreen wipers, defrosters and demisters	CTSH or RVC40
85	8512.90	- Parts	CTH or RVC40
85	8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512	
85	8513.10	- Lamps	CTSH or RVC40
85	8513.90	- Parts	CTH or RVC40
85	8514	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss	
85	8514.10	- Resistance heated furnaces and ovens	CTSH or RVC40
85	8514.20	- Furnaces and ovens functioning by induction or dielectric loss	CTSH or RVC40
85	8514.30	- Other furnaces and ovens	CTSH or RVC40
85	8514.40	- Other equipment for the heat treatment of materials by induction or dielectric loss	CTSH or RVC40
85	8514.90	- Parts	CTH or RVC40
85	8515	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets	
85	8515.11	- Brazing or soldering machines and apparatus: soldering irons and guns	CTSH or RVC40

85	8515.19	- Brazing or soldering machines and apparatus: other	CTSH or RVC40
85	8515.21	- Machines and apparatus for resistance welding of metal: fully or partly automatic	CTSH or RVC40
85	8515.29	- Machines and apparatus for resistance welding of metal: other	CTSH or RVC40
85	8515.31	- Machines and apparatus for arc (including plasma arc) welding of metals: fully or partly automatic	CTSH or RVC40
85	8515.39	- Machines and apparatus for arc (including plasma arc) welding of metals: other	CTSH or RVC40
85	8515.80	- Other machines and apparatus	CTSH or RVC40
85	8515.90	- Parts	CTH or RVC40
85	8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545	
85	8516.10	- Electric instantaneous or storage water heaters and immersion heaters	CTSH or RVC40
85	8516.21	- Electric space heating apparatus and electric soil heating apparatus: storage heating radiators	CTSH or RVC40
85	8516.29	- Electric space heating apparatus and electric soil heating apparatus: other	CTSH or RVC40
85	8516.31	- Electro-thermic hair-dressing or hand-drying apparatus: hair dryers	CTSH or RVC40
85	8516.32	- Electro-thermic hair-dressing or hand-drying apparatus: other hair-dressing apparatus	CTSH or RVC40
85	8516.33	- Electro-thermic hair-dressing or hand-drying apparatus: hand-drying apparatus	CTSH or RVC40
85	8516.40	- Electric smoothing irons	CTSH or RVC40
85	8516.50	- Microwave ovens	CTSH or RVC40
85	8516.60	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	CTSH or RVC40
85	8516.71	- Other electro-thermic appliances: coffee or tea makers	CTSH or RVC40

85	8516.72	- Other electro-thermic appliances: toasters	CTSH or RVC40
85	8516.79	- Other electro-thermic appliances: other	CTSH or RVC40
85	8516.80	- Electric heating resistors	CTSH or RVC40
85	8516.90	- Parts	CTH or RVC40
85	8517	Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528	
85	8517.11	- Telephone sets, including telephones for cellular networks or for other wireless networks: line telephone sets with cordless handsets	CTSH or RVC40
85	8517.12	- Telephone sets, including telephones for cellular networks or for other wireless networks: telephones for cellular networks or for other wireless networks	CTSH or RVC40
85	8517.18	- Telephone sets, including telephones for cellular networks or for other wireless networks: other	CTSH or RVC40
85	8517.61	- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network): base stations	CTSH or RVC40
85	8517.62	- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network): machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	CTSH or RVC40
85	8517.69	- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network): other	CTSH or RVC40

85	8517.70	- Parts	CTH or RVC40
85	8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets	
85	8518.10	- Microphones and stands therefor	CTSH or RVC40
85	8518.21	- Loudspeakers, whether or not mounted in their enclosures: single loudspeakers, mounted in their enclosures	CTSH or RVC40
85	8518.22	- Loudspeakers, whether or not mounted in their enclosures: multiple loudspeakers, mounted in the same enclosure	CTSH or RVC40
85	8518.29	- Loudspeakers, whether or not mounted in their enclosures: other	CTSH or RVC40
85	8518.30	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	CTSH or RVC40
85	8518.40	- Audio-frequency electric amplifiers	CTSH or RVC40
85	8518.50	- Electric sound amplifier sets	CTSH or RVC40
85	8518.90	- Parts	CTH or RVC40
85	8519	Sound recording or reproducing apparatus	CTH or RVC40
85	8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	CTH or RVC40
85	8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521	CTH or RVC40
85	8523	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of chapter 37	CTH or RVC40
85	8523.21	- Magnetic media: cards incorporating a magnetic stripe	CTH or RVC40
85	8523.29	- Magnetic media: other	CTH or RVC40

85	8523.41	- Optical media: unrecorded	CTH or RVC40
85	8523.49	- Optical media: other	CTSH or RVC40
85	8523.51	- Semiconductor media: solid-state non-volatile storage devices	CTH or RVC40
85	8523.52	- Semiconductor media: "smart cards"	CTH or RVC40
85	8523.59	- Semiconductor media: other	CTH or RVC40
85	8523.80	- Other	CTH or RVC40
85	8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; digital cameras and video camera recorders	CTH or RVC40
85	8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	CTH or RVC40
85	8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	CTH or RVC40
85	8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	CTH or RVC40
85	8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528	CTH or RVC40
85	8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)	
85	8530.10	- Equipment for railways or tramways	CTSH or RVC40
85	8530.80	- Other equipment	CTSH or RVC40
85	8530.90	- Parts	CTH or RVC40
85	8531	Electric sound or visual signalling apparatus (for example, bells, sirens,	

		indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530	
85	8531.10	- Burglar or fire alarms and similar apparatus	CTSH or RVC40
85	8531.20	- Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	CTSH or RVC40
85	8531.80	- Other apparatus	CTSH or RVC40
85	8531.90	-Parts	CTH or RVC40
85	8532	Electrical capacitors, fixed, variable or adjustable (pre-set)	
85	8532.10	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	CTSH or RVC40
85	8532.21	- Other fixed capacitors: tantalum	CTSH or RVC40
85	8532.22	- Other fixed capacitors: aluminium electrolytic	CTSH or RVC40
85	8532.23	- Other fixed capacitors: ceramic dielectric, single layer	CTSH or RVC40
85	8532.24	- Other fixed capacitors: ceramic dielectric, multilayer	CTSH or RVC40
85	8532.25	- Other fixed capacitors: dielectric of paper or plastics	CTSH or RVC40
85	8532.29	- Other fixed capacitors: other	CTSH or RVC40
85	8532.30	- Variable or adjustable (pre-set) capacitors	CTSH or RVC40
85	8532.90	- Parts	CTH or RVC40
85	8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors	
85	8533.10	- Fixed carbon resistors, composition or film types	CTSH or RVC40
85	8533.21	- Other fixed resistors: for a power handling capacity not exceeding 20 W	CTSH or RVC40
85	8533.29	- Other fixed resistors: other	CTSH or RVC40
85	8533.31	- Wirewound variable resistors, including rheostats and potentiometers: for a power handling capacity not exceeding 20 W	CTSH or RVC40
85	8533.39	- Wirewound variable resistors, including rheostats and potentiometers: other	CTSH or RVC40

85	8533.40	- Other variable resistors, including rheostats and potentiometers	CTSH or RVC40
85	8533.90	- Parts	CTH or RVC40
85	8534	Printed circuits	CTH or RVC40
85	8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts	CTH or RVC40
85	8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables	CTH or RVC40
85	8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517	CTH or RVC40
85	8538	Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537	CTH or RVC40
85	8539	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) lamps.	
85	8539.10	- Sealed beam lamp units	CTSH or RVC40
85	8539.21	- Other filament lamps, excluding ultra-violet or infra-red lamps: tungsten halogen	CTSH or RVC40
85	8539.22	- Other filament lamps, excluding ultra-violet or infra-red lamps: other, of a power not exceeding 200 W and for a voltage exceeding 100 V	CTSH or RVC40
85	8539.29	- Other filament lamps, excluding ultra-violet or infra-red lamps: other	CTSH or RVC40

85	8539.31	- Discharge lamps, other than ultra-violet lamps: fluorescent, hot cathode	CTSH or RVC40
85	8539.32	- Discharge lamps, other than ultra-violet lamps: mercury or sodium vapour lamps; metal halide lamps	CTSH or RVC40
85	8539.39	- Discharge lamps, other than ultra-violet lamps: other	CTSH or RVC40
85	8539.41	- Ultra-violet or infra-red lamps; arc-lamps: arc-lamps	CTSH or RVC40
85	8539.49	- Ultra-violet or infra-red lamps; arc-lamps: other	CTSH or RVC40
85	8539.50	- Light-emitting diode (LED) lamps	CTSH or RVC40
85	8539.90	- Parts	CTH or RVC40
85	8540	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)	
85	8540.11	- Cathode-ray television picture tubes, including video monitor cathode-ray tubes: colour	CTSH or RVC40
85	8540.12	- Cathode-ray television picture tubes, including video monitor cathode-ray tubes: monochrome	CTSH or RVC40
85	8540.20	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	CTSH or RVC40
85	8540.40	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	CTSH or RVC40
85	8540.60	- Other cathode-ray tubes	CTSH or RVC40
85	8540.71	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes: magnetrons	CTSH or RVC40
85	8540.79	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes: other	CTSH or RVC40
85	8540.81	- Other valves and tubes: receiver or amplifier valves and tubes	CTSH or RVC40
85	8540.89	- Other valves and tubes: other	CTSH or RVC40

85	8540.91	- Parts: of cathode-ray tubes	CTH or RVC40
85	8540.99	- Parts: other	CTH or RVC40
85	8541	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED); mounted piezo-electric crystals	
85	8541.10	- Diodes, other than photosensitive or light-emitting diodes (LED)	CTSH or RVC40
85	8541.21	- Transistors, other than photosensitive transistors: with a dissipation rate of less than 1 W	CTSH or RVC40
85	8541.29	- Transistors, other than photosensitive transistors: other	CTSH or RVC40
85	8541.30	- Thyristors, diacs and triacs, other than photosensitive devices	CTSH or RVC40
85	8541.40	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED)	CTSH or RVC40
85	8541.50	- Other semiconductor devices	CTSH or RVC40
85	8541.60	- Mounted piezo-electric crystals	CTSH or RVC40
85	8541.90	- Parts	CTH or RVC40
85	8542	Electronic integrated circuits	
85	8542.31	- Electronic integrated circuits: processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	CTSH or RVC40
85	8542.32	- Electronic integrated circuits: memories	CTSH or RVC40
85	8542.33	- Electronic integrated circuits: amplifiers	CTSH or RVC40
85	8542.39	- Electronic integrated circuits: other	CTSH or RVC40
85	8542.90	- Parts	CTH or RVC40
85	8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this chapter	

85	8543.10	- Particle accelerators	CTSH or RVC40
85	8543.20	- Signal generators	CTSH or RVC40
85	8543.30	- Machines and apparatus for electroplating, electrolysis or electrophoresis	CTSH or RVC40
85	8543.70	- Other machines and apparatus	CTSH or RVC40
85	8543.90	- Parts	CTH or RVC40
85	8544	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	CTSH or RVC40
85	8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	CTH or RVC40
85	8546	Electrical insulators of any material	CTH or RVC40
85	8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	CTH or RVC40
85	8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this chapter	CTH or RVC40
86	86	RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS	

86	8601	Rail locomotives powered from an external source of electricity or by electric accumulators	CTH or RVC40
86	8602	Other rail locomotives; locomotive tenders	CTH or RVC40
86	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604	CTH or RVC40
86	8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	CTH or RVC40
86	8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)	CTH or RVC40
86	8606	Railway or tramway goods vans and wagons, not self-propelled	CTH or RVC40
86	8607	Parts of railway or tramway locomotives or rolling-stock	CTSH or RVC40
86	8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	CTH or RVC40
86	8609	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	CTH or RVC40
87	87	VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF	
87	8701	Tractors (other than tractors of heading 8709):	CTH or RVC40
87	8702	Motor vehicles for the transport of ten or more persons, including the driver	CTH or RVC40
87	8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars	RVC25
87	8704	Motor vehicles for the transport of goods	CTH or RVC40

87	8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)	CTH or RVC40
87	8706	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05	CTH or RVC40
87	8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705	CTH or RVC40
87	8708	Parts and accessories of the motor vehicles of headings 8701 to 8705	CTH or RVC40
87	8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	
87	8709.11	- Vehicles: electrical	CTSH or RVC40
87	8709.19	- Vehicles: other	CTSH or RVC40
87	8709.90	- Parts	CTH or RVC40
87	8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	CTH or RVC40
87	8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	CTH or RVC40
87	8712	Bicycles and other cycles (including delivery tricycles), not motorised	CTH or RVC40
87	8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled	CTH or RVC40
87	8714	Parts and accessories of vehicles of headings 8711 to 8713	CTH or RVC40
87	8715	Baby carriages and parts thereof	CTH or RVC40
87	8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	
87	8716.10	- Trailers and semi-trailers of the caravan type, for housing or camping	CTSH or RVC40
87	8716.20	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	CTSH or RVC40

87	8716.31	- Other trailers and semi-trailers for the transport of goods: tanker trailers and tanker semi-trailers	CTSH or RVC40
87	8716.39	- Other trailers and semi-trailers for the transport of goods: other	CTSH or RVC40
87	8716.40	- Other trailers and semi-trailers	CTSH or RVC40
87	8716.80	- Other vehicles	CTSH or RVC40
87	8716.90	- Parts	CTH or RVC40
88	88	AIRCRAFT, SPACECRAFT, AND PARTS THEREOF	CTH or RVC40
89	89	SHIPS, BOATS AND FLOATING STRUCTURES	CTH or RVC40
90	90	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF	
90	9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	CTH or RVC40
90	9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	CTH or RVC40
90	9003	Frames and mountings for spectacles, goggles or the like, and parts thereof	
90	9003.11	- Frames and mountings: of plastics	CTSH or RVC40
90	9003.19	- Frames and mountings: of other materials	CTSH or RVC40
90	9003.90	- Parts	CTH or RVC40
90	9004	Spectacles, goggles and the like, corrective, protective or other	CTH or RVC40
90	9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings	

		therefor, but not including instruments for radio-astronomy	
90	9005.10	- Binoculars	CTSH or RVC40
90	9005.80	- Other instruments	CTSH or RVC40
90	9005.90	- Parts and accessories (including mountings)	CTH or RVC40
90	9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539	
90	9006.30	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	CTSH or RVC40
90	9006.40	- Instant print cameras	CTSH or RVC40
90	9006.51	- Other cameras: with a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	CTSH or RVC40
90	9006.52	- Other cameras: other, for roll film of a width less than 35 mm	CTSH or RVC40
90	9006.53	- Other cameras: other, for roll film of a width of 35 mm	CTSH or RVC40
90	9006.59	- Other cameras: other	CTSH or RVC40
90	9006.61	- Photographic flashlight apparatus and flashbulbs: discharge lamp ("electronic") flashlight apparatus	CTSH or RVC40
90	9006.69	- Photographic flashlight apparatus and flashbulbs: other	CTSH or RVC40
90	9006.91	- Parts and accessories: for cameras	CTH or RVC40
90	9006.99	- Parts and accessories: other	CTH or RVC40
90	9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	
90	9007.10	- Cameras	CTSH or RVC40
90	9007.20	- Projectors	CTSH or RVC40
90	9007.91	- Parts and accessories: for cameras	CTH or RVC40

90	9007.92	- Parts and accessories: for projectors	CTH or RVC40
90	9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers	
90	9008.50	- Projectors, enlargers and reducers	CTSH or RVC40
90	9008.90	- Parts and accessories	CTH or RVC40
90	9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this chapter; negatoscopes; projection screens	
90	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	CTSH or RVC40
90	9010.50	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	CTSH or RVC40
90	9010.60	- Projection screens	CTSH or RVC40
90	9010.90	- Parts and accessories	CTH or RVC40
90	9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	
90	9011.10	- Stereoscopic microscopes	CTSH or RVC40
90	9011.20	- Other microscopes, for photomicrography, cinephoto-micrography or microprojection	CTSH or RVC40
90	9011.80	- Other microscopes	CTSH or RVC40
90	9011.90	- Parts and accessories	CTH or RVC40
90	9012	Microscopes other than optical microscopes; diffraction apparatus	
90	9012.10	- Microscopes other than optical microscopes; diffraction apparatus	CTSH or RVC40
90	9012.90	- Parts and accessories	CTH or RVC40
90	9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and	

		instruments, not specified or included elsewhere in this chapter	
90	9013.10	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this chapter or Section XVI	CTSH or RVC40
90	9013.20	- Lasers, other than laser diodes	CTSH or RVC40
90	9013.80	- Other devices, appliances and instruments	CTSH or RVC40
90	9013.90	- Parts and accessories	CTH or RVC40
90	9014	Direction finding compasses; other navigational instruments and appliances	
90	9014.10	- Direction finding compasses	CTSH or RVC40
90	9014.20	- Instruments and appliances for aeronautical or space navigation (other than compasses)	CTSH or RVC40
90	9014.80	- Other instruments and appliances	CTSH or RVC40
90	9014.90	- Parts and accessories	CTH or RVC40
90	9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	
90	9015.10	- Rangefinders	CTSH or RVC40
90	9015.20	- Theodolites and tachymeters (tacheometers)	CTSH or RVC40
90	9015.30	- Levels	CTSH or RVC40
90	9015.40	- Photogrammetrical surveying instruments and appliances	CTSH or RVC40
90	9015.80	- Other instruments and appliances	CTSH or RVC40
90	9015.90	- Parts and accessories	CTH or RVC40
90	9016	Balances of a sensitivity of 5 cg or better, with or without weights	CTH or RVC40
90	9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in	

		the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter	
90	9017.10	- Drafting tables and machines, whether or not automatic	CTSH or RVC40
90	9017.20	- Other drawing, marking-out or mathematical calculating instruments	CTSH or RVC40
90	9017.30	- Micrometers, callipers and gauges	CTSH or RVC40
90	9017.80	- Other instruments	CTSH or RVC40
90	9017.90	- Parts and accessories	CTH or RVC40
90	9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments	CTSH or RVC40
90	9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	CTH or RVC40
90	9020	Other breathing appliances and gas masks having neither mechanical parts nor replaceable filters.	CTH or RVC40
90	9021	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability	
90	9021.10	- Orthopaedic or fracture appliances	CTSH or RVC40
90	9021.21	- Artificial teeth and dental fittings: artificial teeth	CTSH or RVC40
90	9021.29	- Artificial teeth and dental fittings: other	CTSH or RVC40
90	9021.31	- Other artificial parts of the body: artificial joints	CTSH or RVC40
90	9021.39	- Other artificial parts of the body: other	CTSH or RVC40
90	9021.40	- Hearing aids, excluding parts and accessories	CTSH or RVC40
90	9021.50	- Pacemakers for stimulating heart muscles, excluding parts and accessories	CTSH or RVC40

90	9021.90	- Other	CTH or RVC40
90	9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like	CTSH or RVC40
90	9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	CTH or RVC40
90	9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	
90	9024.10	- Machines and appliances for testing metals	CTSH or RVC40
90	9024.80	- Other machines and appliances	CTSH or RVC40
90	9024.90	- Parts and accessories	CTH or RVC40
90	9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	
90	9025.11	- Thermometers and pyrometers, not combined with other instruments: liquid-filled, for direct reading	CTSH or RVC40
90	9025.19	- Thermometers and pyrometers, not combined with other instruments: other	CTSH or RVC40
90	9025.80	- Other instruments	CTSH or RVC40
90	9025.90	- Parts and accessories	CTH or RVC40
90	9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032	

90	9026.10	- For measuring or checking the flow or level of liquids	CTSH or RVC40
90	9026.20	- For measuring or checking pressure	CTSH or RVC40
90	9026.80	- Other instruments or apparatus	CTSH or RVC40
90	9026.90	- Parts and accessories	CTH or RVC40
90	9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	
90	9027.10	- Gas or smoke analysis apparatus	CTSH or RVC40
90	9027.20	- Chromatographs and electrophoresis instruments	CTSH or RVC40
90	9027.30	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	CTSH or RVC40
90	9027.50	- Other instruments and apparatus using optical radiations (UV, visible, IR)	CTSH or RVC40
90	9027.80	- Other instruments and apparatus	CTSH or RVC40
90	9027.90	- Microtomes; parts and accessories	CTH or RVC40
90	9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor	
90	9028.10	- Gas meters	CTSH or RVC40
90	9028.20	- Liquid meters	CTSH or RVC40
90	9028.30	- Electricity meters	CTSH or RVC40
90	9028.90	- Parts and accessories	CTH or RVC40
90	9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes	

90	9029.10	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	CTSH or RVC40
90	9029.20	- Speed indicators and tachometers; stroboscopes	CTSH or RVC40
90	9029.90	- Parts and accessories	CTH or RVC40
90	9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	
90	9030.10	- Instruments and apparatus for measuring or detecting ionising radiations	CTSH or RVC40
90	9030.20	- Oscilloscopes and oscillographs	CTSH or RVC40
90	9030.31	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power: multimeters without a recording device	CTSH or RVC40
90	9030.32	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power: multimeters with a recording device	CTSH or RVC40
90	9030.33	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power: other, without a recording device	CTSH or RVC40
90	9030.39	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power: other, with a recording device	CTSH or RVC40
90	9030.40	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	CTSH or RVC40
90	9030.82	- Other instruments and apparatus: for measuring or checking semiconductor wafers or devices	CTSH or RVC40
90	9030.84	- Other instruments and apparatus: other, with a recording device	CTSH or RVC40
90	9030.89	- Other instruments and apparatus: other	CTSH or RVC40
90	9030.90	- Parts and accessories	CTH or RVC40

90	9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors	
90	9031.10	- Machines for balancing mechanical parts	CTSH or RVC40
90	9031.20	- Test benches	CTSH or RVC40
90	9031.41	- Other optical instruments and appliances: for inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	CTSH or RVC40
90	9031.49	- Other optical instruments and appliances: other	CTSH or RVC40
90	9031.80	- Other instruments, appliances and machines	CTSH or RVC40
90	9031.90	- Parts and accessories	CTH or RVC40
90	9032	Automatic regulating or controlling instruments and apparatus	
90	9032.10	- Thermostats	CTSH or RVC40
90	9032.20	- Manostats	CTSH or RVC40
90	9032.81	- Other instruments and apparatus: hydraulic or pneumatic	CTSH or RVC40
90	9032.89	- Other instruments and apparatus: other	CTSH or RVC40
90	9032.90	- Parts and accessories	CTH or RVC40
90	9033	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of chapter 90	CTH or RVC40
91	91	CLOCKS AND WATCHES AND PARTS THEREOF	CTH or RVC40
92	92	MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES	CTH or RVC40
93	93	ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF	CTH or RVC40
94	94	FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT	

		ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS	
94	9401	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof	
94	9401.10	- Seats of a kind used for aircraft	CTSH or RVC40
94	9401.20	- Seats of a kind used for motor vehicles	CTSH or RVC40
94	9401.30	- Swivel seats with variable height adjustment	CTSH or RVC40
94	9401.40	- Seats other than garden seats or camping equipment, convertible into beds	CTSH or RVC40
94	9401.52	- Seats of cane, osier, bamboo or similar materials: of bamboo	CTSH or RVC40
94	9401.53	- Seats of cane, osier, bamboo or similar materials: of rattan	CTSH or RVC40
94	9401.59	- Seats of cane, osier, bamboo or similar materials: other	CTSH or RVC40
94	9401.61	- Other seats, with wooden frames: upholstered	CTSH or RVC40
94	9401.69	- Other seats, with wooden frames: other	CTSH or RVC40
94	9401.71	- Other seats, with metal frames: upholstered	CTSH or RVC40
94	9401.79	- Other seats, with metal frames: other	CTSH or RVC40
94	9401.80	- Other seats	CTSH or RVC40
94	9401.90	- Parts	CTH or RVC40
94	9402	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles	CTH or RVC40
94	9403	Other furniture and parts thereof	
94	9403.10	- Metal furniture of a kind used in offices	CTSH or RVC40
94	9403.20	- Other metal furniture	CTSH or RVC40

94	9403.30	- Wooden furniture of a kind used in offices	CTSH or RVC40
94	9403.40	- Wooden furniture of a kind used in the kitchen	CTSH or RVC40
94	9403.50	- Wooden furniture of a kind used in the bedroom	CTSH or RVC40
94	9403.60	- Other wooden furniture	CTSH or RVC40
94	9403.70	- Furniture of plastics	CTSH or RVC40
94	9403.82	- Furniture of other materials, including cane, osier, bamboo or similar materials: of bamboo	CTSH or RVC40
94	9403.83	- Furniture of other materials, including cane, osier, bamboo or similar materials: of rattan	CTSH or RVC40
94	9403.89	- Furniture of other materials, including cane, osier, bamboo or similar materials: other	CTSH or RVC40
94	9403.90	- Parts	CTH or RVC40
94	9404	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered	CTH or RVC40
94	9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	
94	9405.10	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	CTSH or RVC40
94	9405.20	- Electric table, desk, bedside or floor-standing lamps	CTSH or RVC40
94	9405.30	- Lighting sets of a kind used for Christmas trees	CTSH or RVC40
94	9405.40	- Other electric lamps and lighting fittings	CTSH or RVC40
94	9405.50	- Non-electrical lamps and lighting fittings	CTSH or RVC40

94	9405.60	- Illuminated signs, illuminated name-plates and the like	CTSH or RVC40
94	9405.91	- Parts: of glass	CTH or RVC40
94	9405.92	- Parts: of plastics	CTH or RVC40
94	9405.99	- Parts: other	CTH or RVC40
94	9406	Prefabricated buildings.	CTH or RVC40
95	95	TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF	CTH or RVC40
96	96	MISCELLANEOUS MANUFACTURED ARTICLES	
96	9601	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding)	CTH or RVC40
96	9602	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin	CTH or RVC40
96	9603	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees)	CTH or RVC40
96	9604	Hand sieves and hand riddles	CTH or RVC40
96	9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	CTH or RVC40
96	9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	CTH or RVC40
96	9607	Slide fasteners and parts thereof	
96	9607.11	- Slide fasteners: fitted with chain scoops of base metal	CTSH or RVC40

96	9607.19	- Slide fasteners: other	CTSH or RVC40
96	9607.20	- Parts	CTH or RVC40
96	9608	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	
96	9608.10	- Ball point pens	CTSH or RVC40
96	9608.20	- Felt tipped and other porous-tipped pens and markers	CTSH or RVC40
96	9608.30	- Fountain pens, stylograph pens and other pens	CTSH or RVC40
96	9608.40	- Propelling or sliding pencils	CTSH or RVC40
96	9608.50	- Sets of articles from two or more of the foregoing subheadings	CTH or RVC40
96	9608.60	- Refills for ball point pens, comprising the ball point and ink-reservoir	CTH or RVC40
96	9608.91	- Other: pen nibs and nib points	CTH or RVC40
96	9608.99	- Other: other	CTH or RVC40
96	9609	Pencils (other than pencils of heading 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks	
96	9609.10	- Pencils and crayons, with leads encased in a rigid sheath	CTSH or RVC40
96	9609.20	- Pencil leads, black or coloured	CTH or RVC40
96	9609.90	- Other	CTH or RVC40
96	9610	Slates and boards, with writing or drawing surfaces, whether or not framed	CTH or RVC40
96	9611	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	CTH or RVC40

96	9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	CTH or RVC40
96	9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks	
96	9613.10	- Pocket lighters, gas fuelled, non-refillable	CTSH or RVC40
96	9613.20	- Pocket lighters, gas fuelled, refillable	CTSH or RVC40
96	9613.80	- Other lighters	CTSH or RVC40
96	9613.90	- Parts	CTH or RVC40
96	9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	CTH or RVC40
96	9615	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof	CTH or RVC40
96	9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations	CTH or RVC40
96	9617	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners	CTH or RVC40
96	9618	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	CTH or RVC40
96	9619	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.	CTH or RVC40
96	9620	Monopods, bipods, tripods and similar articles.	CTH or RVC40
97	97	WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES	CTH or RVC40

ANNEX 3B

ORIGIN DECLARATIONS – GUIDANCE

Minimum Data Elements

An origin declaration that is the basis for a claim for preferential tariff treatment under this Agreement shall include the following elements:¹

1. Entity Name: Exporter or Producer

Provide the name of the person or entity completing the declaration and indicate whether the origin declaration is being made by the exporter or producer of the good.

2. Signatory

Exporter: If the exporter is making out the declaration, provide the name of the signatory and contact details. Also provide the name and contact details of the exporter (noting that the signatory may be the same as the exporter e.g. if the exporter is an individual).

Producer: If the producer is different from the exporter and if the producer is not making out the declaration, provide the name and contact details of the producer. If the producer is making out the declaration, provide the name of the signatory and contact details and (if different) provide the name of the producer and contact details.

3. Exporter's Name and Address

If different from the Authorised Person, state the name and address (including country), telephone number, and email address of the exporter. The address of the exporter must be in the exporting Party. This information is not required if the producer is completing the origin declaration and does not know the identity of the exporter.

4. Producer's Name and Address

- (a) If different from the Authorised Person, state the name and address (including country), telephone number, and email address of the producer;
- (b) If different from the certifier or exporter or, if there are multiple producers, state "Various" or provide a list of producers. A person that wishes for this information to remain confidential may state "Available upon request by the importing authorities"; and

¹ Elements may be omitted if contained on the attached Invoice or Commercial Document.

- (c) The address of a producer must be the place of production of the good in a Party.

5. Importer's Name and Address

State, if known, the name and address (including country), telephone number, and email address of the importer. The address of the importer must be located in the territory of a Party.

6. Exporter Reference Number (for United Kingdom exporters and producers only)

- (a) If the origin declaration is completed by an exporter located in the territory of the United Kingdom, provide the exporter reference number assigned in accordance with the laws and regulations of the United Kingdom. Where the exporter has not been assigned an exporter reference number, this information does not need to be provided; or
- (b) If the origin declaration is completed by a producer in the United Kingdom, provide the exporter reference number assigned in accordance with the laws and regulations of the United Kingdom. Where the producer has not been assigned an exporter reference number, this information does not need to be provided.

7. Description and HS Tariff Classification of the Good

- (a) Provide a description of the good and the HS tariff classification of the good to the six-digit level. The description should be sufficient to relate it to the good covered by the origin declaration; and
- (b) If the origin declaration covers a single shipment of a good, indicate, if applicable, the invoice number related to the exportation.

8. Origin Criterion

Specify the rule of origin under which the good qualifies.

9. Period for Origin Declaration to Apply (for multiple importations of identical goods)

If the origin declaration covers multiple shipments of identical goods for a specified period of up to 12 months from the date of declaration, as set out in Article 3.19 (Origin Declaration), state the period during which those shipments will be made.

10. Date and Signature

The origin declaration must be signed, dated, and accompanied by the following statement:

The exporter/producer certifies that the goods described in this document qualify as originating and the information contained in this document is true and accurate. The exporter/producer assumes responsibility for proving such representations and agrees to maintain and present upon request, or to make available during a verification visit, documentation necessary to support this origin declaration.

CHAPTER 4
CUSTOMS PROCEDURES AND TRADE FACILITATION

Article 4.1
Definitions

For the purposes of this Chapter:

“arrival” means:

- (a) with respect to New Zealand, arrival at a Customs port, Customs airport, or at an alternative place of arrival authorised by Customs;
- (b) for the United Kingdom, arrival at the point at which the goods are presented to customs;

“customs law” means any law administered, applied, or enforced by the customs authority of a Party governing the import, export, and transit of goods as well as other customs procedures, including measures of prohibition, restriction, and control of a Party in their respective territories;

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

“expedited shipments” means goods imported by or through an operator of a consignment service for the expeditious cross-border movement of goods which assumes liability to the customs authority for those goods or goods imported by traders and operators fulfilling other criteria specified in the Parties’ laws and regulations; and

“WCO” means the World Customs Organization.

Article 4.2
Scope

1. This Chapter shall apply to customs laws and procedures applied to goods traded between the Parties.
2. Each Party shall use its available resources in an appropriate way to implement this Chapter.

Article 4.3
Customs Procedures and Trade Facilitation

1. Each Party shall ensure that its customs procedures and customs laws are applied in a manner that is predictable, consistent, transparent, and non-discriminatory.
2. The Parties affirm their rights and obligations under the *Agreement on Trade Facilitation* done at Geneva on 27 November 2014.
3. The customs procedures of each Party shall conform, where possible, to international standards and recommended practices established by the WCO and under other relevant international agreements to which the Parties are party.
4. Each Party shall adopt and maintain simplified customs procedures to ensure the efficient and expeditious clearance of goods.
5. Each Party shall review their customs procedures with a view to their simplification in order to facilitate trade including through the rapid release and clearance of goods. Each Party shall work towards further simplification of data and documentation required by their customs authority.
6. The Parties shall seek to reinforce their cooperation to promote trade facilitation while ensuring effective customs control.

Article 4.4
Customs Cooperation

1. Without prejudice to other forms of cooperation provided for in this Agreement, the customs authorities of the Parties shall cooperate, including by exchanging information, and provide mutual administrative assistance in the matters referred to in this Chapter in accordance with the *Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of New Zealand on Cooperation and Mutual Administrative Assistance in Customs Matters* done at London on 1 August 2019.
2. The customs authorities of the Parties shall enhance cooperation on the matters referred to in this Chapter with a view to further developing trade facilitation while ensuring compliance with their respective customs laws, regulations, and procedural requirements, and improving supply chain security, in the following areas:
 - (a) the operation of the provisions of this Chapter governing importations or exportations;

- (b) the harmonisation of data requirements for customs purposes, in line with applicable international standards such as the WCO standards;
 - (c) further development of the customs-related aspects of securing and facilitating the international trade supply chain in accordance with the SAFE Framework;
 - (d) the application and operation of the Customs Valuation Agreement;
 - (e) improvement of their risk management techniques, including sharing best practices and, if appropriate, risk information and control results;
 - (f) cooperation in international organisations, such as the WTO and the WCO, on matters of common interest, including tariff classification, customs valuation and origin, with a view to establishing, if possible, common positions; and
 - (g) other matters as the Parties may decide.
3. The customs authorities of the Parties shall ensure the exchange of information necessary for the purposes of paragraph 2.

Article 4.5 Transparency and Publication

1. Each Party shall promptly publish, in a non-discriminatory and easily accessible manner including online, its laws, regulations, and general administrative procedures and guidelines, related to customs. This includes:
- (a) importation, exportation, and transit procedures (including port, airport, and other entry point procedures), and required forms and documents;
 - (b) applied rates of duties and taxes of any kind imposed on or in connection with importation or exportation;
 - (c) fees and charges imposed by or for governmental agencies on or in connection with importation, exportation, or transit;
 - (d) rules for the classification or valuation of products for customs purposes;
 - (e) laws, regulations, and administrative rulings of general application relating to rules of origin;
 - (f) import, export, or transit restrictions or prohibitions;

- (g) penalty provisions against breaches of import, export, or transit formalities;
 - (h) appeal procedures;
 - (i) agreements or parts thereof with any country or countries relating to importation, exportation, or transit;
 - (j) procedures relating to the administration of tariff quotas; and
 - (k) hours of operation and general operating procedures for customs offices at ports and border crossing points.
2. Each Party shall ensure that new or amended laws and regulations of general application related to customs matters are published, or information on them is otherwise made publicly available, as early as possible before their entry into force, in order to enable traders and other interested parties to become acquainted with them.
 3. Changes to duty rates or tariff rates, measures that have a relieving effect, measures the effectiveness of which would be undermined as a result of compliance with paragraphs 1 and 2, measures applied in urgent circumstances, or minor changes to domestic law and legal systems are each excluded from paragraphs 1 and 2.
 4. Each Party shall establish or maintain one or more enquiry points to address enquiries of interested parties or persons concerning customs matters and shall make information concerning the procedures for making such enquiries publicly available online. The enquiry points shall answer enquiries and provide the forms and documents within a reasonable time period set by each Party, which may vary depending on the nature or complexity of the request.
 5. Each Party shall, as appropriate, provide for regular consultations between border agencies and traders or other stakeholders within its territory.

Article 4.6

Data and Documentation

1. With a view to simplifying and minimising the complexity of import, export, and transit formalities and documentation requirements, each Party shall ensure, as appropriate, that such formalities, data, and documentation requirements:
 - (a) are adopted or applied with a view to a rapid release of goods, in order to facilitate trade; and

- (b) are adopted or applied in a manner that aims to reduce the time and cost of compliance for traders and operators.
2. Each Party shall:
 - (a) make electronic systems accessible to customs users;
 - (b) allow a customs declaration to be submitted in electronic format;
 - (c) employ electronic or automated risk management systems; and
 - (d) permit the electronic payment of duties, taxes, fees, and charges collected by customs and incurred upon importation and exportation.
 3. The Parties shall endeavour to cooperate on the development of interoperable electronic systems, in order to facilitate trade between the Parties.

Article 4.7
Simplified Customs Procedures

1. Each Party shall adopt or maintain measures allowing traders or operators fulfilling criteria specified in its laws and regulations to benefit from further simplification of customs procedures.
2. Each Party shall endeavour to ensure that these simplified procedures include:
 - (a) customs declarations containing a reduced set of data or supporting documents, including for the movement of low-value consignments;
 - (b) deferred payment of customs duties and taxes until after the release of those imported goods;
 - (c) aggregated customs declarations for the payment of customs duties and taxes that may cover multiple imports and enable payment at monthly or quarterly intervals; and
 - (d) use of a guarantee with a reduced amount or a waiver from use of a guarantee.
3. The Parties agree to cooperate on and consider further measures to reduce the administrative burdens for economic operators in relation to import and export.

Article 4.8
Expedited Shipments

1. Each Party shall adopt or maintain expedited customs procedures for expedited shipments while maintaining appropriate customs control and selection. These procedures shall:
 - (a) provide for the submission and processing of information in advance of the arrival of a shipment to expedite its release;
 - (b) allow for a single submission of information covering all goods contained in a shipment through, if possible, electronic means;¹
 - (c) to the extent possible, provide for the release of certain goods with a minimum of documentation or a reduced set of data;
 - (d) provide, in normal circumstances, for an expedited shipment to be released within six hours of arrival, provided:²
 - (i) all information and documentation necessary to release the goods have been submitted on or prior to arrival; and
 - (ii) the goods are not subject to physical examination or inspection;
 - (e) apply to shipments of any weight or value recognising that a Party may require additional entry procedures as a condition for release, including declarations and supporting documentation and payment of customs duties; and
 - (f) provide that, under normal circumstances, no customs duties will be assessed on expedited shipments valued at or below a fixed amount set under a Party's law.
2. If a Party does not provide the treatment in subparagraphs 1(a) to 1(f) to all shipments, that Party shall provide a separate and expedited customs procedure that provides that treatment for expedited shipments.

Article 4.9
Release of Goods

1. Each Party shall adopt or maintain customs procedures that:

¹ For greater certainty, additional documents may be required as a condition for release.

² Nothing in this subparagraph requires a Party to release a good if other regulatory requirements for release have not been met.

- (a) provide for the prompt release of goods within a period no longer than that required to ensure compliance with all applicable requirements and procedures, as soon as possible on or following arrival but in any case within 48 hours of arrival, provided that in all cases:
 - (i) all information and documentation necessary to release the goods have been submitted on or prior to arrival; and
 - (ii) the goods are not to be subject to physical examination or inspection;
 - (b) provide for advance electronic submission and processing of information before the physical arrival of the goods to enable release of the goods on arrival;
 - (c) allow goods to be released without temporary transfer to warehouses or other facilities; and
 - (d) allow for the release of goods prior to the final determination of customs duties, taxes, fees, and charges, if that determination is not done prior to, or promptly upon arrival and provided that all other regulatory requirements have been met. Before releasing the goods, a Party may require that an importer provides sufficient security in the form of a surety, a deposit, or some other appropriate instrument.
2. If a Party allows for the release of goods conditional on a security in accordance with subparagraph 1(d), it shall adopt or maintain procedures that:
- (a) ensure that the amount of any security is no greater than that required to ensure that obligations arising from the importation of the goods will be fulfilled;
 - (b) ensure that any security is discharged as soon as possible after its customs authority is satisfied that the obligations arising from the importation of the goods have been fulfilled; and
 - (c) allow importers to provide security using an appropriate instrument, including, in appropriate cases where an importer frequently enters goods, instruments covering multiple entries.
3. Nothing in this Article requires a Party to release a good if other regulatory requirements for release have not been met.

Article 4.10
Perishable Goods

1. For the purposes of this Article, perishable goods are goods that rapidly decay due to their natural characteristics, in particular in the absence of appropriate storage conditions.
2. With a view to preventing avoidable loss or deterioration of perishable goods, each Party shall:
 - (a) provide, in normal circumstances, for perishable goods to be released within six hours of arrival, provided:³
 - (i) all information and documentation necessary to release the goods have been submitted on or prior to arrival; and
 - (ii) the goods are not to be subject to physical examination or inspection; and
 - (b) release perishable goods outside the business hours of its customs authority in exceptional circumstances, if it would be appropriate to do so.
3. Each Party shall give appropriate priority to perishable goods when scheduling any examinations that may be required.
4. Each Party shall either arrange, or allow an importer to arrange, for the proper storage of perishable goods pending their release. Each Party may require that any storage facilities arranged by the importer be approved or designated by its relevant authorities. Each Party shall, if practicable and consistent with its laws and regulations, on request of the importer, provide for the release to take place at those storage facilities.

Article 4.11
Risk Management

1. Each Party shall adopt or maintain a risk management system which shall include the use of electronic data processing techniques for customs control that enables its customs authority to focus its inspection activities on high-risk consignments and expedite the release of low-risk consignments.
2. Each Party shall design and apply risk management in a manner as to avoid arbitrary or unjustifiable discrimination, or disguised restrictions to international trade.

³ Nothing in this subparagraph requires a Party to release a good if other regulatory requirements for release have not been met.

3. Each Party shall base risk management on assessment of risk through appropriate selectivity criteria.
4. Each Party may also select, on a random basis, consignments for inspection activities referred to in paragraph 1 as part of its risk management.
5. In order to facilitate trade, each Party shall periodically review and update, as appropriate, the risk management system specified in paragraph 1.

Article 4.12
Advance Rulings

1. Each Party shall issue through its customs authority an advance ruling to an applicant that has submitted a written request with respect to:
 - (a) tariff classification;
 - (b) whether a good is originating in accordance with Chapter 3 (Rules of Origin and Origin Procedures); and
 - (c) such other matters as the Parties may decide.
2. On receipt of all necessary information, each Party shall issue an advance ruling referred to in subparagraphs 1(a) or 1(b) as soon as practicable and in any event within 90 days or in such shorter time as prescribed in each Party's customs law.
3. A Party may request that the applicant provide additional information at any time during the course of an evaluation of an application for an advance ruling, which may include a sample of the good, necessary to evaluate the request.
4. A Party may decline to issue an advance ruling if the facts and circumstances forming the basis of the advance ruling are the subject of administrative or judicial review, or in circumstances set out in each Party's customs law. A Party that declines to issue an advance ruling shall promptly notify the applicant in writing, setting out the relevant facts and the basis for its decision.
5. A Party may modify or revoke an advance ruling that it has issued if:
 - (a) the ruling was made in error or based on an error of fact;
 - (b) the information provided is false or inaccurate;
 - (c) there is a change in the material facts or circumstances on which the ruling was based; or

- (d) a change is required to conform with a judicial decision or a change in its laws and regulations.
- 6. A Party may only revoke, modify, or invalidate an advance ruling with retroactive effect, if the ruling was based on incomplete, incorrect, inaccurate, false, or misleading information provided by the applicant.
- 7. When a Party revokes, modifies, or invalidates the advance ruling, it shall provide written notice to the applicant setting out the relevant facts and the basis for its decision.
- 8. Each Party shall publish online, at least:
 - (a) the requirements for the application for an advance ruling, including the information to be provided and the format;
 - (b) the time period by which it will issue an advance ruling; and
 - (c) the length of time for which the advance ruling is valid.
- 9. An advance ruling issued by a Party shall be binding on that Party in respect of the applicant that sought it and on the applicant.
- 10. Each Party shall provide, upon written request of an applicant, a review or appeal of the advance ruling or of the decision to revoke, modify, or invalidate it.
- 11. Subject to any confidentiality requirements in its laws and regulations, a Party may publish its advance rulings, including online.

**Article 4.13
Customs Valuation**

For the purpose of determining the customs value of goods traded between the Parties, Part I of the Customs Valuation Agreement shall apply.

**Article 4.14
Single Window⁴**

- 1. Each Party shall adopt or maintain single window systems enabling traders to submit documentation or data requirements for the exportation,

⁴ This Article shall not apply to the Isle of Man until such time it adopts a single window system in accordance with paragraphs 1 to 3.

importation, and transit of goods through a single entry point to the participating authorities or agencies.

2. In cases where documentation or data requirements have already been received through the single window, the same documentation or data requirements shall not be requested by participating authorities or agencies except in urgent circumstances and other limited exceptions which are made public.
3. Each Party shall adopt or maintain procedures to determine duties and taxes upon the submission of the customs declaration through the single window and to allow collection of payment electronically upon approval of the customs declaration.

Article 4.15 Authorised Economic Operator⁵

1. Each Party shall establish or maintain a trade facilitation partnership programme for operators who meet specified criteria, hereinafter referred to as the Authorised Economic Operator (AEO) programme. Each Party's programme shall operate in accordance with internationally recognised standards which the respective Parties have accepted, such as the WCO SAFE Framework and Article 7.7 of the Agreement on Trade Facilitation.
2. The specified criteria to qualify as an AEO shall be published and relate to compliance, or the risk of non-compliance, with requirements specified in the Parties' laws, regulations, or procedures.
3. The specified criteria to qualify as an AEO shall not be designed or applied so as to afford or create arbitrary or unjustifiable discrimination between operators where the same conditions prevail and shall allow the participation of small and medium-sized enterprises.

Article 4.16 Customs Brokers

The Parties:

- (a) agree that their respective customs provisions and procedures shall not require the mandatory use of customs brokers;
- (b) shall publish any measures on the use of customs brokers; and

⁵ This Article shall not apply to the Bailiwick of Jersey or the Bailiwick of Guernsey until such time Jersey or Guernsey adopt an Authorised Economic Operator programme consistent with the Agreement on Trade Facilitation.

- (c) shall apply transparent, non-discriminatory, and proportionate rules if and when licensing customs brokers.

Article 4.17
Review and Appeal

1. Each Party shall provide effective, prompt, non-discriminatory, and easily accessible procedures to guarantee the right of appeal against a decision on a customs matter.
2. Each Party shall ensure that any person to whom it issues a decision on a customs matter has access to:
 - (a) an appeal to or review by an administrative authority higher than or independent of the official or office that issued the decision; and
 - (b) a judicial appeal or review of the decision.
3. Each Party shall ensure that, in a case where the decision on appeal or review under subparagraph 2(a) is not given within the period of time provided for in its laws and regulations or without undue delay, the person has the right to further administrative or judicial appeal or review or any other recourse to judicial authority in accordance with that Party's laws and regulations.
4. Each Party shall provide a person to whom it issues an administrative decision with the reasons for the decision, in writing, so as to enable the person to have recourse to appeal procedures where necessary.

Article 4.18
Penalties

1. Each Party shall ensure that any penalties imposed for breaches of its customs law or customs procedures be proportionate and non-discriminatory. Any penalty imposed shall depend on the facts and circumstances of the case and shall be commensurate with the degree and severity of the breach.
2. Each Party is encouraged to require its customs authority, when imposing a penalty for a breach of its customs law or customs procedures, to consider as a potential mitigating factor the voluntary disclosure of the breach prior to its discovery by the customs authority.
3. Each Party shall ensure that, if a penalty is imposed for a breach of customs law or customs procedures, an explanation in writing is provided to the person upon whom the penalty is imposed, specifying the nature of the breach and the applicable customs law or customs procedures under which the amount or range of penalty for the breach has been prescribed.

4. Each Party shall provide in its laws, regulations, or customs procedures, or shall otherwise give effect to, a fixed and finite period within which its customs authority may initiate proceedings to impose a penalty relating to a breach of its customs law or customs procedures.

Article 4.19
Transit and Transportation

Each Party shall:

- (a) ensure the facilitation and effective control of transshipment operations and transit movements within its respective territory;
- (b) where appropriate, promote and implement regional transit arrangements with a view to facilitating trade;
- (c) ensure cooperation and coordination between all concerned authorities and agencies in its respective territory to facilitate traffic in transit; and
- (d) allow goods intended for import to be moved within its territory under customs control from a customs office of entry to another customs office in its territory from where the goods would be released or cleared.

Article 4.20
Post Clearance Audit

1. With a view to expediting the release of goods, each Party shall:
 - (a) adopt or maintain post-clearance audit to ensure compliance with customs law;
 - (b) conduct post-clearance audits in a risk-based manner, which may include appropriate selectivity criteria;
 - (c) conduct post-clearance audits in a transparent manner. Where an audit is conducted and conclusive results have been achieved, the Party shall, without delay, notify the person whose record is audited of the results, the reasons for the results, and the audited person's rights and obligations; and
 - (d) wherever practicable, use the result of post-clearance audit in applying risk management.

2. The Parties acknowledge that the information obtained in a post-clearance audit may be used in further domestic administrative or judicial proceedings.

Article 4.21 Confidentiality

1. Each Party shall maintain, in conformity with its law, the confidentiality of information collected as part of its customs processes, including determination of origin, and shall protect that information from use or disclosure that could prejudice the competitive position of the trader to whom the confidential information relates. Where information is provided to one Party by the other Party, and the Party receiving the information is required by its law to disclose the information, the receiving Party shall notify the Party who provided that information wherever possible in advance of that disclosure.
2. Confidential information collected pursuant to this Chapter or Chapter 3 (Rules of Origin and Origin Procedures) shall only be used or disclosed for the purpose of administration and enforcement of customs matters, including determination of origin, or as otherwise provided under the Party's law, except with the permission of the person or the Party who provided the confidential information. Where that permission is sought from, and has been granted by a Party, such use shall then be subject to any restrictions laid down by that Party.
3. Paragraph 2 shall not preclude the use of information collected as part of its customs processes as evidence in proceedings or charges subsequently instituted before the courts or tribunals for failure to comply with a Party's law. Where the information is received from the other Party, the Party shall notify the Party who provided the information in advance of such use.
4. If confidential information is used or disclosed other than in accordance with this Article, the Party shall address the incident, in accordance with its law or procedures, and review or update its processes and safeguards, as appropriate, to prevent a reoccurrence.

Article 4.22 Rules of Origin and Customs and Trade Facilitation Working Group

The Rules of Origin and Customs and Trade Facilitation Working Group established under Article 30.10 (Working Groups – Institutional Provisions) shall be responsible for the effective implementation and operation of this Chapter.

CHAPTER 5
SANITARY AND PHYTOSANITARY MEASURES

Article 5.1
Definitions

1. For the purposes of this Chapter, the following definitions apply:
 - (a) the definitions in Annex A of the SPS Agreement;
 - (b) the definitions adopted under the auspices of the Codex Alimentarius Commission (“Codex”);
 - (c) the definitions adopted under the auspices of the World Organisation for Animal Health (“OIE”); and
 - (d) the definitions adopted under the auspices of the International Plant Protection Convention (“IPPC”).
2. Further to paragraph 1, in the event of an inconsistency between the definitions set out in the SPS Agreement and the definitions adopted under the auspices of the Codex, the OIE, or the IPPC, the definitions set out in the SPS Agreement shall prevail.
3. For the purposes of this Chapter:
 - (a) **“competent authority”** means a government body of a Party responsible for measures and matters referred to in this Chapter;
 - (b) **“import check”** means an assessment, that may include consignment documentation and identity examination and testing, which is conducted by an importing Party or its delegated representative to determine if a consignment complies with the sanitary and phytosanitary requirements of the importing Party;
 - (d) **“SPS Agreement”** means the *Agreement on the Application of Sanitary and Phytosanitary Measures* in Annex 1A to the WTO Agreement.

Article 5.2
Scope

1. Except as provided in paragraph 3, this Chapter shall apply to all sanitary and phytosanitary measures of a Party that may, directly or indirectly, affect trade between the Parties.

2. Notwithstanding paragraph 1, this Chapter shall not apply to a measure or good covered by the Sanitary Agreement.
3. This Chapter shall also apply to cooperation on antimicrobial resistance (“AMR”).

Article 5.3 Objectives

The objectives of this Chapter are to:

- (a) protect human, animal and plant life and health in the territory of the Parties while facilitating trade between them;
- (b) ensure that the Parties’ sanitary and phytosanitary measures do not create unjustified barriers to trade;
- (c) further the implementation of the SPS Agreement;
- (d) promote transparency and understanding on the application of each Party’s sanitary and phytosanitary measures;
- (e) maintain and enhance cooperation between the Parties in the Codex, the OIE, and the IPPC to develop international standards, guidelines, and recommendations on animal health, food safety, and plant health; and
- (f) enhance cooperation between the Parties to reduce the development and spread of AMR.

Article 5.4 Affirmation of the SPS Agreement

1. The Parties affirm their rights and obligations with respect to each other under the SPS Agreement.
2. Nothing in this Chapter shall affect the rights and obligations of each Party under the SPS Agreement.

Article 5.5 Competent Authorities and Contact Points

1. Each Party shall notify to the other Party a list of its competent authorities upon the date of entry into force of this Agreement. The notification shall include contact information of these authorities.

2. Each Party shall also designate and notify a contact point for matters arising under this Chapter including, if different, a contact point to coordinate the Sanitary and Phytosanitary Measures Sub-Committee (“SPS Sub-Committee”) agenda on the date of entry into force of this Agreement.
3. Each Party shall promptly notify the other Party of any change in its competent authorities, the contact information of its competent authorities, or its contact point.

Article 5.6 **Equivalence**

1. The Parties acknowledge that recognition of the equivalence of sanitary and phytosanitary measures is an important means to facilitate trade. The determination of equivalence rests with the importing Party.
2. In determining the equivalence of a specific sanitary or phytosanitary measure, group of measures, or equivalence on a systems-wide basis, each Party shall take into account the relevant guidance of the WTO SPS Committee and international standards, guidelines, and recommendations.
3. At the request of the exporting Party, the importing Party shall, within a reasonable period of time, explain the objective and rationale of its sanitary or phytosanitary measure and clearly identify the risk the sanitary or phytosanitary measure is intended to address.
4. When determining the equivalence of phytosanitary measures, each Party shall apply the principles laid down in the International Standard for Phytosanitary Measures (“ISPM”) No. 24 *Guidelines for the determination and recognition of equivalence of phytosanitary measures* adopted under the IPPC.
5. If the importing Party receives a request for an equivalence assessment, it shall initiate the equivalence assessment without unreasonable delay.
6. The importing Party shall recognise the equivalence of sanitary or phytosanitary measures, even if the measures differ from its own, if the exporting Party objectively demonstrates to the importing Party that the exporting Party’s measures achieve the importing Party’s appropriate level of protection.
7. If an equivalence assessment does not result in an equivalence determination by the importing Party, the importing Party shall provide the exporting Party with the rationale for its decision.

Article 5.7
Recognition of Pest Freedom

1. Each Party shall recognise the concepts of Pest Free Areas, Pest Free Places of Production, and Pest Free Production Sites, as well as areas of low pest prevalence as specified in the ISPMs.
2. For the purposes of trade, each Party shall accept the other Party's determinations regarding Pest Free Areas, Pest Free Places of Production, Pest Free Production Sites, and areas of low pest prevalence.
3. Without prejudice to Article 5.10 (Trade Conditions), where the importing Party's import requirements permit the use of Pest Free Areas, Pest Free Places of Production, Pest Free Production Sites, or areas of low pest prevalence by the exporting Party in respect of a particular commodity and a specific pest, the importing Party shall take into account subparagraphs (a) to (g) and the relevant ISPMs:
 - (a) for the purposes of trade, each Party will accept the other Party's official controls¹ in the establishment and maintenance of Pest Free Areas, Pest Free Places of Production, and Pest Free Production Sites;
 - (b) the exporting Party shall communicate Pest Free Areas, Pest Free Places of Production, Pest Free Production Sites, or areas of low pest prevalence to the other Party and, on request for additional information, shall provide an explanation and supporting data as provided for in the relevant ISPMs or as otherwise deemed appropriate;
 - (c) if the importing Party is satisfied with the evidence provided under subparagraph (b), the importing Party shall undertake the approval process to allow trade from Pest Free Areas, Pest Free Places of Production, Pest Free Production Sites, or areas of low pest prevalence without undue delay;
 - (d) without prejudice to Article 5.11 (Emergency Measures), when establishing or maintaining phytosanitary measures, the importing Party shall take into account Pest Free Areas, Pest Free Places of Production, Pest Free Production sites, and areas of low pest prevalence established and maintained by the exporting Party;
 - (e) the importing Party retains the right to request additional information as provided for under subparagraph (b) from Pest Free Areas, Pest Free Places of Production, Pest Free Production Sites, or areas of low pest prevalence, and restrict or prohibit trade following an audit conducted

¹ For greater certainty, "official controls" includes plant health certification for any good that requires health certification.

in accordance with Article 5.9 (Audit) or in accordance with Article 5.11 (Emergency Measures);

- (f) in the event that the importing Party does not approve or withdraws its approval for trade from Pest Free Areas, Pest Free Places of Production, Pest Free Production Sites, or areas of low pest prevalence, it shall notify its decision to the exporting Party as soon as possible, explaining the reasons for the rejection and, on request, hold consultations in accordance with Article 5.17 (Technical Consultations); and
 - (g) if verification activities are required by the importing Party, they shall be conducted in accordance with Article 5.9 (Audit) and take into account the biology of the pest and the commodity concerned.
4. The SPS Sub-Committee established under Article 30.9 (Sub-Committees – Institutional Provisions) may, while taking into account the SPS Agreement and IPPC guidelines, standards, and recommendations, define further details for the procedures set out in this Article.

Article 5.8 Risk Analysis

1. The Parties shall ensure that their sanitary and phytosanitary measures are based on the relevant international standards, guidelines, or recommendations, or if its sanitary and phytosanitary measures are not based on international standards, guidelines, or recommendations, that they are based on a risk analysis carried out in accordance with relevant provisions, including Article 5 of the SPS Agreement.
2. When conducting its risk analysis, each Party shall:
 - (a) take into account relevant guidance of the WTO SPS Committee and standards, guidelines, and recommendations of the IPPC and Codex; and
 - (b) ensure that a measure that is established is not more trade restrictive than necessary to achieve the appropriate level of protection, taking into account technical and economic feasibility.
3. If requested by the exporting Party, the importing Party shall provide its risk assessment within a reasonable period of time.

Article 5.9 **Audit²**

1. A Party may carry out audits to verify that all or part of the regulatory control programme of the exporting Party's competent authority is functioning as intended.³
2. Each Party shall assist the other to carry out audit procedures.
3. Prior to the commencement of an audit, the competent authorities of the Parties shall discuss the rationale and mutually agree the objectives and scope of the audit, the criteria or requirements against which the exporting Party will be assessed, and any other relevant matter.
4. The Parties shall carry out those audits in accordance with the SPS Agreement, taking into account the relevant guidance of the WTO SPS Committee, international standards, guidelines, and recommendations of the Codex or the IPPC.
5. Each Party shall endeavour to limit the frequency and number of audit visits. In case of a subsequent audit related to the same product, the importing Party shall carry out an audit only in duly justified circumstances and provide the exporting Party with an explanation as to the reason for the audit.
6. The importing Party shall provide the exporting Party with the opportunity to comment in writing on the findings of any audit. The importing Party shall take these comments into account before reaching its conclusions and taking any action thereon. The importing Party shall, within a reasonable period of time, provide the exporting Party with a written report setting out its conclusions.
7. The costs for an audit shall be borne by the importing Party unless the Parties agree otherwise.
8. A measure taken as a consequence of an audit shall:
 - (a) be proportionate to the risk or risks identified;
 - (b) be supported by objective evidence which shall be provided to the exporting Party on request;
 - (c) take into account the importing Party's knowledge of, relevant experience with, and confidence in, the exporting Party; and

² For greater certainty, for the purposes of this Chapter, the scope of audit activities shall be confined to the regulatory control programme of the exporting Party's competent authority insofar as it relates to sanitary and phytosanitary measures within the scope of this Chapter.

³ For greater certainty, for the purposes of this Chapter, an audit may include desk assessments and virtual, remote, or physical audits.

- (d) not be more trade restrictive than necessary to achieve the importing Party's appropriate level of protection.
9. The Parties shall:
- (a) each ensure that procedures are in place to prevent the disclosure of confidential information that is acquired during the audit process; and
 - (b) jointly determine how and to whom any report is made available.

Article 5.10
Trade Conditions

1. Neither Party shall use sanitary and phytosanitary measures to disrupt existing trade in a commodity, except in accordance with Article 5.8 (Risk Analysis) or Article 5.11 (Emergency Measures).
2. The importing Party shall make available its general sanitary and phytosanitary import requirements for all commodities.
3. For the purposes of establishing the specific sanitary and phytosanitary import requirements, the exporting Party shall, at the request of the importing Party:
 - (a) provide all relevant available information required by the importing Party; and
 - (b) give reasonable access to the importing Party to conduct an audit of the approval procedures undertaken by the exporting Party, in accordance with Article 5.9 (Audit).
4. Where a risk assessment is required to enable the commencement of trade in a new commodity, the importing Party shall avoid unnecessary or unduly burdensome information requests. An information request shall be limited to what is necessary and shall take into account information that may already be available to the importing Party. The importing Party shall, within a reasonable period of time following the date of receipt of the required information for importing the product, make available the risk assessment it conducts as part of the approval procedure.
5. Without prejudice to Article 5.11 (Emergency Measures), Article 5.12 (Import Checks and Fees), and Article 5.9 (Audit), the importing Party shall:
 - (a) accept the inspection and official controls applied by the exporting Party for trade; and

- (b) where it has sanitary and phytosanitary approval processes for establishments or facilities for commodities within the scope of this Chapter, accept without subsequent processes, those establishments or facilities that are approved by the exporting Party for trade.
- 6. Except as provided for in Article 5.7 (Recognition of Pest Freedom), each Party shall apply its phytosanitary import conditions to the entire territory of the other Party where the same pest status prevails.
- 7. With regard to import requirements for plants and plant products, each Party shall follow the principles set out in the relevant ISPMs developed under the IPPC.
- 8. Without prejudice to Article 5.11 (Emergency Measures), the importing Party shall not refuse or prevent the importation of a commodity of the exporting Party solely for the reason that it is undertaking a review of its sanitary or phytosanitary measure if the importing Party permitted the importation of that commodity of the other Party when the review was initiated.

Article 5.11 Emergency Measures

- 1. A Party shall notify the other Party of an emergency sanitary or phytosanitary measure as soon as possible after its decision to implement the measure and no later than 24 hours after the decision has been taken.
- 2. If a Party requests technical consultations pursuant to Article 5.17 (Technical Consultations) to address the emergency sanitary or phytosanitary measure, the technical consultations shall be held as soon as possible, and in any case within 14 days of the request. In addressing the emergency measure, the Parties shall consider any information provided through the technical consultations.
- 3. The importing Party shall provide its objective and rationale for its emergency sanitary or phytosanitary measure at the request of the other Party.
- 4. The importing Party shall consider the information, which was provided promptly by the exporting Party, when it makes its decision with respect to a consignment that, at the time of adoption of the emergency sanitary or phytosanitary measure, is being transported between the Parties.
- 5. If the importing Party applies an emergency measure, it shall commence a science-based review of the measure as soon as possible. The importing Party shall then review the need for the emergency measure as required and if it remains in place provide, on request, the justification for maintaining the emergency measure.

Article 5.12
Import Checks and Fees

1. The importing Party shall have the right to carry out import checks based on the sanitary and phytosanitary risks associated with imports. These checks shall be carried out without undue delay and with minimum trade disrupting effects.
2. If import checks reveal non-compliance with the relevant import requirements, the action taken by the importing Party shall be based on an assessment of the risk involved and not be more trade restrictive than required to achieve the importing Party's appropriate level of protection.
3. A Party may collect fees for the costs incurred to conduct import checks, which shall not exceed the recovery of the costs.

Article 5.13
Official Certification

1. In respect of phytosanitary certification for plants and plant products and other regulated articles,⁴ each Party shall apply the principles laid down in ISPM No. 7 *Export Certification System* and ISPM No. 12 *Guidelines for Phytosanitary Certificates*.
2. The SPS Sub-Committee established under Article 30.9 (Sub-Committees – Institutional Provisions) may agree to specify further guidance, procedures, and requirements in relation to export certification.
3. The Parties shall promote the implementation of electronic certification to facilitate trade and deter fraud.
4. The Parties recognise:
 - (a) their existing laws and regulations do not require certification for trade in low risk food commodities within the scope of this Chapter; and
 - (b) the introduction of a new certification requirement for trade in these low risk foods would be based on a risk assessment.
5. Nothing in paragraph 4 shall preclude a Party from requiring phytosanitary certification for trade in food within the scope of this Chapter.

⁴ “regulated articles” has the meaning adopted under the auspices of the IPPC.

Article 5.14
Cooperation on Antimicrobial Resistance

1. The Parties recognise that AMR is a serious threat to human and animal health and that the agricultural and aquaculture sectors are capable of contributing to this health threat.
2. The Parties recognise that the nature of the threat requires a transnational and multidisciplinary approach, acknowledging the interdependencies between animal health, human health, food safety, food security, and the environment.
3. The Parties shall explore initiatives to promote the reduction or prohibition of unnecessary use of antibiotic agents in the rearing of animals for food production.
4. For the purposes of this Article, “unnecessary use” means any use of antibiotic agents in animals other than use which is necessary for safeguarding animal health, when there is no effective alternative option such as:
 - (a) availability of an effective vaccine;
 - (b) availability of an effective alternative treatment;
 - (c) improved animal management systems; or
 - (d) improved infection prevention and control measures.
5. The Parties acknowledge that:
 - (a) their respective strategies and policies are designed to deliver comparable outcomes in reducing the development and spread of AMR; and
 - (b) protecting the efficacy of antibiotic agents that are critical to human and animal treatment and health are a core focus of their respective AMR strategies.
6. Consistent with the Parties’ commitments in this Article and the serious threat presented by AMR, the Parties shall promote collaboration in all relevant multilateral fora, in particular in the OIE, the Food and Agriculture Organization of the United Nations, and the Codex.
7. The Parties shall facilitate the exchange of information, expertise, data on AMR surveillance, and experiences in the field of combatting of AMR, and identify common views, interests, priorities, and policies in this area with the aim of implementing this Article.

8. The exchange of information, experiences, and expertise under paragraph 7 may include exchanging information which would support the implementation of national action plans, such as:
 - (a) guidelines for veterinarians and animal producers and experiences or expertise in the application of these guidelines;
 - (b) experiences with quality assurance programmes for antimicrobial stewardship; and
 - (c) where appropriate, information on their respective domestic approaches to harmonisation of surveillance and data collection.
9. The Parties shall cooperate in⁵ and follow, where practical and economically feasible, existing and future guidelines, standards, recommendations, and actions developed in relevant international organisations, initiatives, and plans, aiming to promote the prudent and responsible use of antimicrobial agents.
10. The Parties shall support the implementation of agreed international action plans⁶ and strategies on AMR.
11. Any working group established under paragraph 2 of Article 30.2 (Functions of the Joint Committee – Institutional Provisions) relating to AMR shall be composed of government representatives of each Party responsible for AMR matters and act as a forum for cooperation under this Article.
12. Any working group relating to AMR shall address matters referred to it by the SPS Sub-Committee and make recommendations to the SPS Sub-Committee on these matters. In cases where the working group is unable to agree on a recommendation, the working group shall report this fact to the SPS Sub-Committee.

Article 5.15
Transparency, Notification, and Information Exchange

1. Each Party shall promptly notify the other Party of a:
 - (a) significant change to pest status; and
 - (b) significant food safety issue related to a product traded between the Parties.
2. The Parties shall exchange information on other relevant issues including:

⁵ Cooperation under this Article may include cooperation in areas of mutual interest relating to crop production and plant health.

⁶ For the purposes of this Article, “agreed international action plans” includes the Global Action Plan.

- (a) changes to a Party's sanitary and phytosanitary measures that may affect trade between the Parties;
 - (b) significant changes to the structure or organisation of a Party's competent authority;
 - (c) on reasonable request, information on matters related to the development and application of sanitary and phytosanitary measures, including the progress concerning newly available scientific evidence that affects, or may affect, trade between the Parties with a view to minimising their negative effects; and
 - (d) any other pertinent information for the adequate implementation of this Chapter.
3. Unless the SPS Sub-Committee decides otherwise, when the information referred to in paragraphs 1 and 2 has been made available via notification to the WTO or to the relevant international standard-setting body, in accordance with its relevant rules, or on publicly available websites of the Parties, the requirement in those paragraphs is deemed to be fulfilled.
4. In addition, and with regard to plant pests:
- (a) the Parties shall exchange relevant information on the pest status in their territory in accordance with applicable standards agreed under the IPPC;
 - (b) the Parties shall, at the request of the other Party, provide the justification for pest categorisation and related phytosanitary measures;
 - (c) each Party shall establish and update a list of regulated pests for products for which a phytosanitary concern exists. The list shall contain:
 - (i) the quarantine pests that are not present within any part of its territory;
 - (ii) the quarantine pests present but not widely distributed and under official control; and
 - (iii) where applicable, the regulated non-quarantine pests.

Article 5.16
Technical Working Groups

1. A technical working group established under paragraph 2 of Article 30.2 (Functions of the Joint Committee – Institutional Provisions) shall function on an *ad hoc* basis.
2. Technical working groups shall be co-chaired by expert level representatives of the Parties and shall address matters referred to it by the SPS Sub-Committee and make recommendations to the SPS Sub-Committee on these issues. In cases where a technical working group is unable to agree a recommendation, the technical working group shall report this fact to the SPS Sub-Committee.
3. A technical working group, when addressing an issue agreed by the SPS Sub-Committee in accordance with paragraph 2, may:
 - (a) engage, at the earliest appropriate stage, in technical exchange and cooperation regarding these issues;
 - (b) consider any sanitary or phytosanitary measure or set of measures within the scope of this Chapter identified by a Party that is likely to affect, directly or indirectly, trade, and provide technical advice with a view to facilitating the resolution of specific trade concerns relating to that measure or set of measures;
 - (c) serve as a forum to facilitate discussion and consideration of specific risk assessments and possible risk management options;
 - (d) provide an opportunity for the Parties to discuss developments relevant to the work of the technical working group; and
 - (e) report to the SPS Sub-Committee on progress of work.
4. A technical working group may recommend to the SPS Sub-Committee that it be continued or dissolved.

Article 5.17
Technical Consultations

1. In the event that a Party considers that a measure or draft measure within the scope of this Chapter, or its implementation, is inconsistent with this Chapter, it may, through its contact point, request that technical consultations be held.
2. Unless the Parties agree otherwise, the technical consultations shall be held as soon as possible and, in any case, within 30 days of the request.

Consultations may be conducted by electronic or any other means, as mutually determined by the Parties.

3. The purpose of technical consultations is to share information and increase mutual understanding, with a view to resolving any concerns about the specific measure that is the subject of the consultations within a reasonable period of time.
4. If the Parties have already established other mechanisms than those referred to in this Article to address the concerns, they shall make use of them to the extent practicable in order to avoid unnecessary duplication.

Article 5.18
Sanitary and Phytosanitary Measures Sub-Committee

1. The SPS Sub-Committee established under Article 30.9 (Sub-Committees – Institutional Provisions) shall be composed of the responsible competent authorities of each Party. Any SPS Sub-Committee decision shall be made by mutual agreement of the representatives of the Parties.
2. The functions of the SPS Sub-Committee within the scope of this Chapter include serving as a forum:
 - (a) to monitor the implementation of this Chapter, to consider any matter related to this Chapter, and to examine all matters which may arise in relation to its implementation;
 - (b) to provide direction for the identification, prioritisation, management, and resolution of issues;
 - (c) to consider any request by a Party to modify the modalities of import checks;
 - (d) to provide a regular forum to exchange information that relates to each Party's regulatory system; and
 - (e) to maintain a written record of the discussions between the Parties on their work and decisions made by the SPS Sub-Committee.
3. The SPS Sub-Committee may, within the scope of this Chapter, among other matters:
 - (a) identify opportunities for greater bilateral engagement, including the temporary exchange of competent authority officials;
 - (b) discuss, at an early stage, a change or proposed change to a measure being considered;

- (c) promote cooperation between the Parties on sanitary and phytosanitary issues under discussion in multilateral fora, including the WTO SPS Committee, the Codex, and the IPPC, as appropriate;
 - (d) identify and discuss, at an early stage, regulatory initiatives that would benefit from cooperation;
 - (e) refer any relevant matter to a working group or technical working group reporting to it under this Chapter;
 - (f) consider any recommendation or report from a working group under paragraph 12 of Article 5.14 (Cooperation on Antimicrobial Resistance);
 - (g) consider any recommendation or report from a technical working group under paragraph 2 of Article 5.16 (Technical Working Groups) in order to reach a resolution that is mutually acceptable to the Parties; and
 - (h) consider any recommendation from a technical working group under paragraph 4 of Article 5.16 (Technical Working Groups) and make a recommendation to the Joint Committee that a technical working group be continued or dissolved.
4. A Party may refer any matter within the scope of this Chapter or Chapter 6 (Animal Welfare) to the SPS Sub-Committee. The SPS Sub-Committee shall consider the issue as expeditiously as possible.
 5. If the SPS Sub-Committee is unable to resolve an issue expeditiously, including an issue relating to any recommendation or report from a working group or technical working group reporting to it under this Chapter, it shall, at the request of a Party, report promptly to the Joint Committee.
 6. Recognising that the Joint Management Committee established under Article 16 of the Sanitary Agreement (the “Joint Management Committee”) may have relevant knowledge or experience in relation to matters which may arise between the Parties in relation to the implementation of this Chapter or Chapter 6 (Animal Welfare), the SPS Sub-Committee may:
 - (a) invite the participation of members of the Joint Management Committee in its meetings;
 - (b) exchange information with the Joint Management Committee which arises under this Chapter or Chapter 6 (Animal Welfare) and may be relevant to the implementation of the Sanitary Agreement; and

- (c) receive reports from and consider information shared by the Joint Management Committee in relation to any matter that may arise under the auspices of the Sanitary Agreement which may affect the implementation of this Chapter or Chapter 6 (Animal Welfare).
- 7. The functions of the SPS Sub-Committee shall also include supervision of the working group reporting to it under Chapter 6 (Animal Welfare) and, in this regard, the SPS Sub-Committee may:
 - (a) refer any relevant matter to the working group reporting to it under Chapter 6 (Animal Welfare);
 - (b) consider any report, recommendation, or matter referred to it by the working group reporting to it under Chapter 6 (Animal Welfare);
 - (c) report any matter referred to it under subparagraph (b) to the Joint Committee; and
 - (d) consider any other implementation matter within the scope of Chapter 6 (Animal Welfare).
- 8. Unless the Parties agree otherwise, the SPS Sub-Committee shall meet and establish its terms of reference, work programme, and its rules of procedure no later than one year following the date of entry into force of this Agreement. The SPS Sub-Committee shall modify its own rules of procedure, if the SPS Committee deems it appropriate.
- 9. Following its initial meeting, the SPS Sub-Committee shall meet normally on an annual basis. Additional meetings may be held at the request of a Party or the Joint Committee. The SPS Sub-Committee may decide to meet by electronic means and it may also address issues out of session by correspondence.
- 10. The SPS Sub-Committee shall report as required on its activities and work programme to the Joint Committee.

Article 5.19 Dispute Settlement

Neither Party shall have recourse to dispute settlement under Chapter 31 (Dispute Settlement) for a matter arising under this Chapter.

CHAPTER 6
ANIMAL WELFARE

Article 6.1
Objectives

The objective of this Chapter is to enhance cooperation between the Parties on animal welfare of farmed animals.

Article 6.2
General Provisions

1. The Parties recognise that animals are sentient beings.¹ They also recognise the connection between improved welfare of animals and benefits to food production systems.
2. The Parties recognise that the protection and improvement of animal welfare may, in accordance with their WTO commitments, be an interest in the context of a Party's trade objectives.

Article 6.3
Right to Regulate and Improvement of Farmed Animal Welfare

1. The Parties affirm the right of each Party to set its policies and priorities for the protection of animal welfare and to adopt or modify its laws, regulations, and policies in a manner consistent with each Party's international commitments, including this Agreement.
2. The Parties recognise that it is inappropriate to encourage bilateral trade or investment by weakening or reducing the protection afforded to farmed animal welfare in their respective animal welfare laws and regulations. Each Party reaffirms its commitment to improving and advancing the protection afforded to the welfare of farmed animals in its animal welfare laws and regulations.
3. Each Party shall use its best endeavours not to weaken or reduce the protection afforded to the welfare of farmed animals in its animal welfare laws and regulations, in a manner materially affecting trade or investment between the Parties.

¹ As defined in each Party's respective animal welfare laws and regulations.

4. Neither Party shall waive or derogate from its animal welfare laws and regulations in a manner materially affecting trade or investment between the Parties.
5. The Parties recognise that their farming practices are substantively different but that each Party affords a high priority to animal welfare in its farming practices and that in multiple areas their respective animal welfare laws, regulations, and policies provide comparable outcomes.

Article 6.4 Cooperation

1. The Parties shall exchange information, expertise, and experiences in the field of animal welfare with the aim of improving understanding of each other's regulatory systems, policies, and strategic approaches, and enhancing animal welfare standards.
2. The Parties shall cooperate in international fora to promote the development of scientifically based animal welfare standards. In particular, the Parties shall cooperate to reinforce and broaden the scope of the World Animal Health Organisation (OIE) animal welfare standards with a focus on farmed animals.
3. The Parties shall continue, strengthen, and build on their existing cooperation in the field of farmed animal welfare. To this end, the Parties shall:
 - (a) encourage cooperation on research in the field of animal welfare; and
 - (b) encourage non-governmental bodies of the Parties to exchange views, experiences, and information as part of wider collaboration in the field of animal welfare.

Article 6.5 Animal Welfare Working Group

1. The Animal Welfare Working Group established under Article 30.10 (Working Groups – Institutional Provisions) (“Working Group”) shall be composed of government representatives of each Party responsible for animal welfare matters. The Working Group shall act as a forum for cooperation under this Chapter and report to the Sanitary and Phytosanitary Measures Sub-Committee established under Article 30.9 (Sub-Committees – Institutional Provisions) (“SPS Sub-Committee”).
2. The Working Group shall have its first meeting within one year of the date of entry into force of this Agreement and thereafter shall meet at regular

intervals as agreed by the Parties. The Working Group may meet physically or virtually as agreed by the Parties.

3. Prior to the first meeting of the Working Group, the SPS Sub-Committee shall, unless the Parties agree otherwise, establish the Working Group's terms of reference and work programme.
4. The Working Group shall be co-chaired by government representatives of the Parties. Reports of the Working Group shall be mutually agreed by the representatives of the Parties.
5. The Working Group shall address matters agreed by the SPS Sub-Committee and make recommendations to the SPS Sub-Committee on these matters. In cases where the Working Group is unable to agree a recommendation, the Working Group shall report this fact to the SPS Sub-Committee.

Article 6.6 Dispute Settlement

Neither Party shall have recourse to dispute settlement under Chapter 31 (Dispute Settlement) for a matter arising under this Chapter.

CHAPTER 7
TECHNICAL BARRIERS TO TRADE

Section A
General Provisions

Article 7.1
Definitions

For the purposes of this Chapter, the terms and definitions set out in Annex 1 to the TBT Agreement apply. In addition, for the purposes of this Chapter:

“cosmetic product” means:

- (a) for New Zealand, a product or preparation intended to be placed in contact with the various external parts of the human body (epidermis, hair system, nails, lips, and external genital organs) or with the teeth and the mucous membranes of the oral cavity with a view exclusively or mainly to cleaning them, perfuming them, changing their appearance, or correcting body odours, or protecting them, or keeping them in good condition;
- (b) for the United Kingdom, a substance or mixture intended to be placed in contact with the external parts of the human body (epidermis, hair system, nails, lips, and external genital organs) or with the teeth and the mucous membranes of the oral cavity with a view exclusively or mainly to cleaning them, perfuming them, changing their appearance, protecting them, keeping them in good condition, or correcting body odour;

“market surveillance” means activities conducted and measures taken by market surveillance and enforcement authorities, including activities conducted and measures taken in cooperation with economic operators, on the basis of procedures of a Party to enable that Party to monitor or address the safety of products and their compliance with the requirements set out in its laws and regulations;

“medicinal product” means:

- (a) for New Zealand:
 - (i) a product for human use defined as a “medicine” in section 3(1) of the *Medicines Act 1981*; and

- (ii) a product for veterinary use defined as a “veterinary medicine” in section 2(1) of the *Agricultural Compounds and Veterinary Medicines Act 1997*;
- (b) for the United Kingdom:
 - (i) a product for human use defined as a “medicinal product” in regulation 2 of the *Human Medicines Regulations 2012*, unless it is a “herbal medicinal product” or a “homeopathic medicinal product”; and
 - (ii) a product for veterinary use defined as a “veterinary medicinal product” in regulation 2(1) of the *Veterinary Medicines Regulations 2013*; and

“**TBT Agreement**” means *the Agreement on Technical Barriers to Trade* in Annex 1A to the WTO Agreement.

Article 7.2 Objectives

The objectives of this Chapter are to increase and facilitate trade in goods between the Parties by preventing, identifying, and eliminating unnecessary technical barriers to trade, enhancing transparency, and promoting regulatory cooperation and good regulatory practice.

Article 7.3 Scope

1. Unless otherwise indicated, this Chapter shall apply to the preparation, adoption, and application of all technical regulations, standards, and conformity assessment procedures of central level of government bodies which may affect the trade in goods between the Parties.
2. All references in this Chapter to technical regulations, standards, and conformity assessment procedures shall be construed to include any amendments to them and any addition to the rules or the product coverage of those technical regulations, standards, and conformity assessment procedures, except amendments and additions of an insignificant nature.
3. This Chapter shall not apply to:
 - (a) technical specifications prepared by a governmental body for production or consumption requirements of a governmental body; or

- (b) sanitary or phytosanitary measures which are covered by Chapter 5 (Sanitary and Phytosanitary Measures).
- 4. For greater certainty, nothing in this Chapter shall prevent a Party from adopting or maintaining technical regulations, standards, or conformity assessment procedures in accordance with its rights and obligations under this Agreement, the TBT Agreement, and any other relevant international agreement.
- 5. Each Party shall take those reasonable measures as may be available to it to encourage observance of the provisions of Article 7.7 (Equivalency of Technical Regulation) and Article 7.8 (Conformity Assessment) by regional level of government bodies, which are responsible for the preparation, adoption, and application of technical regulations, standards, and conformity assessment procedures.

Article 7.4
Incorporation of Certain Provisions of the TBT Agreement

- 1. The Parties affirm their rights and obligations under the TBT Agreement.
- 2. The following provisions of the TBT Agreement are incorporated into and made part of this Agreement, *mutatis mutandis*:
 - (a) Article 2 (Preparation, Adoption and Application of Technical Regulations by Central Government Bodies);
 - (b) Article 5 (Procedures for Assessment of Conformity by Central Government Bodies);
 - (c) Annex 1 (Terms and their Definitions for the Purpose of this Agreement) including its chapeau and explanatory notes; and
 - (d) paragraphs D to F of Annex 3 (Code of Good Practice for the Preparation, Adoption and Application of Standards).

Article 7.5
Cooperation

- 1. The Parties shall strengthen their cooperation and intensify their joint work in the fields of technical regulations, standards, and conformity assessment procedures with a view to facilitating access to each other's market.
- 2. In particular, the Parties shall seek to identify, develop, and promote trade facilitating initiatives of mutual interest. Those initiatives may include:

- (a) promoting good regulatory practices through regulatory cooperation between the Parties, including the exchange of information, experience, and data;
 - (b) increasing the convergence of their respective technical regulations, standards, and conformity assessment procedures with relevant international standards, guides, or recommendations;
 - (c) cooperation through joint standards development in areas of shared interest; and
 - (d) promoting or enhancing cooperation between organisations in the Parties in charge of standardisation, conformity assessment procedures, metrology, market surveillance, or monitoring and enforcement activities.
3. At the request of the other Party, a Party shall give positive consideration to any sector-specific proposal that the requesting Party makes for further cooperation under this Chapter.
4. The Parties shall explore opportunities to promote cooperation and the exchange of information between themselves and between their respective standards development and conformance organisations,¹ public or private, on how those organisations may support the participation of developing countries in relevant international fora and in overcoming barriers to trade.

Article 7.6 **International Standards, Guides, and Recommendations**

1. The Parties recognise the important role that international standards, guides, and recommendations can play in supporting greater regulatory alignment, good regulatory practice, and reducing unnecessary barriers to trade.
2. To determine whether there is an international standard, guide, or recommendation within the meaning of Article 2, Article 5, and Annex 3 of the TBT Agreement, the Parties shall apply the relevant definitions as they are set out, and referred to, in Annex 1 to the TBT Agreement and follow the principles and procedures set out in the TBT Committee Decision on International Standards.²

¹ “conformance organisations” here refers to those bodies that develop conformity assessment procedures or perform conformity assessment.

² This refers to the *Decision of the Committee on Principles for the Development of International Standards, Guides and Recommendations with Relation to Articles 2, 5 and Annex 3 of the TBT Agreement*, adopted by the WTO Committee on Technical Barriers to Trade on 13 November 2000 (Annex 4 to G/TBT/9).

3. Where a Party does not use relevant international standards, guides, or recommendations, or the relevant parts thereof, as the basis for its technical regulations and conformity assessment procedures, that Party shall, on request from the other Party:
 - (a) identify any substantial deviation from the relevant international standards, guides, or recommendations;
 - (b) explain the reasons why those international standards, guides, or recommendations have been considered inappropriate or ineffective for the aim pursued; and
 - (c) provide the evidence on which this assessment is based, where available.
4. With a view to encouraging that the development of international standards, guides, and recommendations, which are likely to become a basis for technical regulations and conformity assessment procedures, do not create unnecessary obstacles to international trade, the Parties shall encourage national standardising bodies within their territories to cooperate with each other in appropriate circumstances.

Article 7.7 **Equivalency of Technical Regulation**

1. A Party shall, at the written request of the other Party, give positive consideration to accepting technical regulations of the other Party as equivalent, even if they differ, provided that it is satisfied that the technical regulation of the other Party adequately fulfils the objectives of its own technical regulation. If the requested Party does not accept a technical regulation of the other Party as equivalent, it shall, at the request of the other Party, explain the reasons for its decision.
2. A Party shall also give positive consideration to a request by the other Party to develop general or further arrangements, or to negotiate and conclude agreements, for achieving the equivalence of technical regulations. Where a Party declines a request, it shall, at the request of the other Party, explain the reasons for its decision.

Article 7.8 **Conformity Assessment**

1. The Parties recognise that a broad range of mechanisms exists to facilitate the acceptance of conformity assessment results, which may include:
 - (a) accepting suppliers' declarations of conformity;

- (b) unilateral recognition by a Party of the results of conformity assessment procedures performed in the territory of the other Party;
 - (c) cooperative arrangements between conformity assessment bodies of the Parties;
 - (d) mutual recognition of conformity assessment procedures conducted by bodies located in the territory of the other Party;
 - (e) use of accreditation procedures for qualifying conformity assessment bodies;
 - (f) government designation of conformity assessment bodies; and
 - (g) cooperative arrangements between accreditation bodies of the Parties.
2. The Parties shall exchange information on the range of mechanisms relevant to conformity assessment procedures in their respective territories with a view to facilitating the acceptance of conformity assessment results.
 3. The Parties acknowledge the trade facilitation role played by the *Agreement on Mutual Recognition in Relation to Conformity Assessment between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of New Zealand* done at London on 21 January 2019 (“NZ-UK MRA”), and the importance of cooperating in the field of mutual recognition in relation to conformity assessment in accordance with that agreement. The Parties may agree, in accordance with the NZ-UK MRA, to extend the coverage of that agreement.
 4. The Parties shall commence a review of this Article within 12 months of the date of entry into force of this Agreement, or such longer period as the Parties shall agree. The review shall be with a view to:
 - (a) amending this Agreement to include a requirement that each Party shall accord to conformity assessment bodies located in the territory of the other Party treatment no less favourable than that it accords to conformity assessment bodies located in its own territory if, by the date of the review, the *Comprehensive and Progressive Agreement for Trans-Pacific Partnership* done at Santiago on 8 March 2018 (“CPTPP”) has entered into force in respect of the United Kingdom; or
 - (b) exploring amending this Agreement to include a requirement in line with subparagraph (a) if, by the date of the review, the CPTPP has not entered into force in respect of the United Kingdom.

5. Where a Party requires conformity assessment as a positive assurance that a product conforms with a technical regulation, it shall:
 - (a) select conformity assessment procedures that are proportionate to the risks involved, as determined on the basis of a risk assessment;
 - (b) consider as proof of compliance with technical regulations the use of a supplier's declaration of conformity, i.e. a declaration of conformity issued by the manufacturer on the sole responsibility of the manufacturer without a mandatory non-party assessment, as assurance of conformity among the options for showing compliance with technical regulations; and
 - (c) where requested by the other Party, provide information on the criteria used to select the conformity assessment procedures for specific products.

6. Where a Party requires a non-party conformity assessment as a positive assurance that a product conforms with a technical regulation and it has not reserved this task to a government authority in accordance with paragraph 7, it shall:
 - (a) use accreditation, as appropriate, as a means to demonstrate technical competence to qualify conformity assessment bodies. Without prejudice to its right to establish requirements for conformity assessment bodies, each Party recognises the valuable role that accreditation operated with authority derived from government and on a non-commercial basis can play in the qualification of conformity assessment bodies;
 - (b) use relevant international standards for accreditation and conformity assessment;
 - (c) encourage accreditation bodies and conformity assessment bodies located within its territory to join any relevant functioning international agreements or arrangements for harmonisation or facilitation of acceptance of conformity assessment results, and where appropriate, consider using those agreements or arrangements in approving conformity assessment bodies;
 - (d) if two or more conformity assessment bodies are authorised by a Party to carry out conformity assessment procedures required for placing a product on the market, ensure that economic operators have a choice amongst the conformity assessment bodies designated by the authorities of a Party for a particular product or set of products;

- (e) ensure that conformity assessment bodies carry out their activities in a manner that prevents conflicts of interests affecting the outcome of the assessment;
 - (f) allow conformity assessment bodies to use subcontractors to perform testing or inspections in relation to the conformity assessment, including subcontractors located in the territory of the other Party, and may require subcontractors to meet the same requirements the conformity assessment body must meet to perform that testing or those inspections itself; and
 - (g) ensure the details, including the scope of the designation, of the bodies that have been designated to perform that conformity assessment are published by digital means.
7. Nothing in this Article shall preclude a Party from requiring that conformity assessment in relation to specific products is performed by its specified government authorities. If a Party requires that conformity assessment is performed by its specified government authorities, that Party shall:
- (a) limit the conformity assessment fees to the approximate cost of the services rendered and, at the request of an applicant for conformity assessment, explain how any fees it imposes for that conformity assessment are limited to the approximate cost of services rendered; and
 - (b) make publicly available the conformity assessment fees.

Article 7.9 Transparency

1. In order to enhance the opportunity for persons to provide meaningful comments, a Party making a notification in accordance with Article 2.9.2 or Article 5.6.2 of the TBT Agreement shall:
 - (a) include in the notification a statement describing the objective of the proposal and the rationale for the approach the Party is proposing; and
 - (b) transmit the notification electronically to the other Party through the enquiry point established in accordance with Article 10 of the TBT Agreement at the same time as it notifies WTO members in accordance with the TBT Agreement.
2. Each Party shall endeavour to allow at least 60 days from the transmission under subparagraph 1(b) for the other Party or persons of the other Party to make comments in writing on the proposal. A Party shall give positive

consideration to a reasonable request from the other Party to extend the comment period.

3. When a Party makes a notification in accordance with Article 2.10 or Article 5.7 of the TBT Agreement, it shall at the same time transmit the notification to the other Party, electronically, through the enquiry point referred to in subparagraph 1(b).
4. Each Party shall provide information on the adoption and the entry into force of the technical regulation or conformity assessment procedure and the adopted final text through an addendum to the original notification.
5. Further to Article 2.12 and Article 5.9 of the TBT Agreement, the phrase “reasonable interval” shall be understood to mean normally a period of no less than six months, except when this would be ineffective in fulfilling the legitimate objectives pursued.
6. Each Party shall take those reasonable measures as may be available to it to ensure that all proposals for, and final, technical regulations and conformity assessment procedures of the regional level of government are published.
7. Each Party shall ensure that all final technical regulations and conformity assessment procedures, and, to the extent practicable, all proposals for technical regulations and conformity assessment procedures, of the regional level of government are accessible through official websites or journals.³

Article 7.10 Contact Points

1. Each Party shall designate and notify a contact point for matters arising under this Chapter. The contact points shall work jointly to facilitate the implementation of this Chapter and cooperation between the Parties on matters relating to this Chapter.
2. A Party shall promptly notify the other Party of any change of its contact point or the details of the relevant officials.
3. The responsibilities of each contact point shall include:
 - (a) communicating with the other Party’s contact point, including facilitating discussions, requests, and the timely exchange of information on matters arising under this Chapter;

³ For greater certainty, the Parties confirm their understanding that paragraph 2 of Article 7.3 (Scope) shall apply to this paragraph and to paragraph 6.

- (b) communicating with and coordinating the involvement of relevant government agencies, including regulatory authorities, in its territory on relevant matters pertaining to this Chapter; and
- (c) consulting and, if appropriate, coordinating with interested persons in its territory on relevant matters pertaining to this Chapter.

Article 7.11 **Technical Discussions**

1. A Party may request technical discussions with the other Party with the aim of resolving any matter that arises under this Chapter to the mutual satisfaction of both Parties.
2. Unless the Parties agree otherwise, the Parties shall hold technical discussions within 60 days of the request for technical discussions, and by any agreed method. The Parties shall endeavour to resolve the matter as expeditiously as possible and if the requesting Party considers that the matter is urgent, it may request that any discussions commence within a shorter timeframe. In that case, the responding Party shall give positive consideration to this request.
3. For greater certainty, for technical regulations or conformity assessment procedures of the regional level of government that may have a significant effect on trade, a Party may request technical discussions under this Article with the other Party regarding those matters.
4. For greater certainty, information exchanged in the course of technical discussions is subject to Article 32.8 (Confidentiality – General Exceptions and General Provisions). Unless the Parties agree otherwise, those discussions shall be without prejudice to the rights and obligations of the Parties under this Agreement, the WTO Agreement, or any other agreement to which both Parties are party.

Article 7.12 **Annexes and Implementing Arrangements**

1. The Parties may conclude, in accordance with Article 33.3 (Amendments – Final Provisions), Annexes to this Chapter setting out agreed principles and procedures relating to technical regulations and conformity assessment applicable to trade between them.
2. The Parties may develop arrangements setting out details for the implementation of this Chapter, including the Annexes. Those arrangements may include provisions for the implementation of cooperation in respect of particular sectors or areas of mutual interest.

3. The rights and obligations set out in each Annex to this Chapter shall apply only to the sector specified in that Annex and shall not affect a Party's rights or obligations under any other Annex.
4. An Annex to this Chapter may set out the scope which is to apply to that Annex.

Article 7.13 Market Surveillance

1. Each Party shall endeavour to:
 - (a) exchange information with the other Party on market surveillance and enforcement activities, which may include information on the authorities responsible for market surveillance and enforcement, and on measures taken against dangerous products;
 - (b) ensure the impartial functioning of market surveillance functions from conformity assessment functions with a view to avoiding conflicts of interest;⁴ and
 - (c) ensure that there are no conflicts of interest between market surveillance authorities and the persons concerned, subject to control or supervision, including the manufacturer, the importer, and the distributor.
2. Further to Article 32.8 (Confidentiality – General Exceptions and General Provisions), any discussions or information exchanged under this Article shall be designated confidential, unless the Parties agree otherwise.

Article 7.14 Marking and Labelling

1. In accordance with Article 7.4 (Incorporation of Certain Provisions of the TBT Agreement), each Party shall ensure that its technical regulations concerning product marking and labels comply with Article 2.1 and Article 2.2 of the TBT Agreement.
2. In particular, if a Party (“the Importing Party”) requires marking or labelling of a product in the form of a technical regulation:

⁴ For greater certainty, this subparagraph does not apply to authorisation functions performed by a Party itself when it retains the final decision-making authority regarding the conformity of a product.

- (a) the Importing Party shall accept that labelling and corrections to labelling take place within its territory but prior to offering the product for sale in the Importing Party's territory, subject to its relevant applicable laws, regulations, and customs procedures, as an alternative to labelling in the exporting Party, unless that labelling is required for reasons of public health or safety;
- (b) the Importing Party shall, unless it considers that legitimate objectives under the TBT Agreement are compromised thereby, endeavour to accept supplementary, non-permanent, or detachable labels, or marking or labelling in the accompanying documentation rather than physically attached to the product; and
- (c) provided that it is not misleading, contradictory, inconsistent, or confusing, or that the Importing Party's legitimate objectives are not compromised, the Importing Party shall permit the following in relation to the information required in the Importing Party:
 - (i) information in other languages in addition to the language required in the Importing Party;
 - (ii) internationally accepted nomenclatures, pictograms, symbols, or graphics in addition to those required in the Importing Party; and
 - (iii) additional information to that required in the Importing Party.

Section B Sector-Specific Provisions

Article 7.15 Cosmetic Products

1. Each Party shall maintain its prohibitions on animal testing in its cosmetic products laws and regulations. Neither Party shall require that a cosmetic product or ingredient be tested on animals for the purposes of determining safety, efficacy, or to comply with the respective laws and regulations governing the placing on the market of cosmetic products. Each Party shall support the research, development, validation, and regulatory acceptance of alternative methods to animal testing for cosmetic ingredients and products.
2. The Parties shall seek to collaborate, where appropriate, through relevant international initiatives, such as those aimed at harmonisation, to improve the alignment of their respective regulations and regulatory activities for cosmetic products.

3. The Parties shall seek to collaborate, where appropriate, on guidance addressing appropriate handling of the differing labelling requirements in each of their regulatory systems.

Article 7.16
Medicinal Products

1. The Parties shall seek to collaborate, where appropriate, on matters such as improving their respective regulations and regulatory activities for medicinal products and resolving issues relating to the medicines supply chain and its security, through relevant international initiatives such as:
 - (a) for medicinal products for human use, the International Coalition of Medicines Regulatory Authorities (ICMRA) and the Pharmaceutical Inspection Convention and the Pharmaceutical Inspection Cooperation Scheme (PIC/S); and
 - (b) for medicinal products for veterinary use, the International Cooperation on Harmonization of Technical Requirements for Registration of Veterinary Medicinal Products (VICH).
2. The Parties shall endeavour to promote dialogue on scientific and regulatory matters and the exchange of information on regulatory activities between their agencies, in order to support greater regulatory alignment and to eliminate unnecessary technical barriers to trade between the Parties. The exchange of information may include, for example, efforts to share expertise, work in broader initiatives with other regulatory authorities, collaboration on inspections of medicinal products, and cooperation on the interoperability of data standards for the traceability of medicinal products.
3. The Parties shall seek to collaborate, where appropriate, on the development of guidelines, recommendations, and initiatives on evolving areas, in particular to seek to improve the international response to global health threats, including epidemics, diseases of epidemic potential, and antimicrobial resistance.

Article 7.17
Medical Devices

The Parties shall seek to collaborate, where appropriate, through relevant international organisations and initiatives, such as the International Medical Devices Regulators Forum (IMDRF), to improve the alignment of their respective regulations and regulatory activities for medical devices.

ANNEX 7A

WINE AND DISTILLED SPIRITS

Section A Wine

1. For the purposes of this Section:

“container” means a bottle, barrel, cask, or other closed receptacle, irrespective of size or of the material from which it is made, used for the retail sale of wine;

“label” means a brand, mark, pictorial, or other descriptive matter that is written, printed, stencilled, marked, embossed, or impressed on, or firmly affixed to, the primary container of wine;

“mandatory information” means information required by a Party to appear on a wine container, label, or packaging;¹

“oenological practices” means wine making materials, processes, treatments, and techniques, but does not include labelling, bottling, or packaging for final sale;

“supplier” means a producer, importer, exporter, bottler, or wholesaler;

“variety” means the cultivar of grape from which the wine is made;

“vintage year” means the year of harvest of the grapes used to make the wine; and

“wine” means a beverage produced by the complete or partial alcoholic fermentation exclusively of fresh grapes, grape must, or products derived from fresh grapes that has:

(a) an actual alcoholic strength of not less than 8.5 per cent volume, or an actual alcoholic strength of not less than 4.5 per cent volume for a product permitted to have that lower actual alcoholic strength under the laws and regulations of the importing Party; and

(b) a total alcoholic strength of not more than 20 per cent volume.

2. This Section shall apply to wine.

¹ For greater certainty, mandatory information shall be understood to refer to compulsory particulars required by the United Kingdom.

3. Unless otherwise provided in this Section, the importation and sale of wine covered by this Section shall be conducted in compliance with the laws and regulations of the importing Party.
4. Each Party shall make information about its laws and regulations concerning wine publicly available.
5. Each Party may require a supplier to ensure that a statement required by that Party to be placed on a wine label is:
 - (a) clear, specific, truthful, accurate, and not misleading to the consumer; and
 - (b) legible to the consumer,and that those labels be firmly affixed.
6. Each Party shall permit mandatory information on a label to be repeated on the container, whether or not in the same form, in a manner consistent with its laws and regulations.
7. Neither Party shall require a supplier to disclose an oenological practice on a wine label or container, except to meet a legitimate human health or safety objective for that oenological practice.
8. Each Party shall permit country of origin information to be presented in the form of “Product of”, “Wine of”, or a similar phrase, or the name of the country of origin, used as either an adjective or a noun in conjunction with the word “wine”.
9. Each Party shall permit suppliers to use the term “wine” as a product name in accordance with the definition set out in paragraph 1. A Party may require a supplier to indicate additional information on a wine label, such as an indication of any relevant category prescribed by the importing Party into which the wine falls.²
10. Each Party shall require a lot identification code to be placed on a wine container sold in its territory. By way of exception, a Party may not require a lot identification code:
 - (a) on a small container in accordance with the dimensions set out in the Party’s laws and regulations; or
 - (b) when a container is marked or labelled with the date of minimum durability, or “use by” date, with at least an indication of the day and

² For greater certainty, the United Kingdom shall not require the use of the terms “wine from overripe grapes” or “wine based drink” where a product falls within the definition of wine set out in paragraph 1.

month in that order, provided that information is readable without the use of any electronic or other apparatus.

11. Each Party shall permit net contents information to be stated using the metric system and displayed as either millilitres or litres, including the abbreviations ml, mL, l, and L.
12. Each Party shall permit the actual alcoholic content by volume indicated on a wine label to be expressed by alcohol by volume (alc/vol), for example 12% alc/vol or alc12%vol, and to be indicated in percentage terms to a maximum of one decimal point, for example 12.1%.
13. A Party's requirements for the percentage of the varietal composition shall be satisfied if a wine produced in the other Party is labelled as being of a single grape variety and at least 85 per cent of the wine is obtained from the named variety, after deduction of the quantity of any products used for sweetening, or fortification, and cultures of microorganisms.³
14. A Party's requirements for the percentage of the varietal composition shall be satisfied if a wine produced in the other Party is labelled as being of multiple grape varieties and at least 95 per cent of the wine is obtained from the named varieties, after deduction of the quantity of any products used for sweetening, or fortification, and cultures of microorganisms.⁴
15. A Party's percentage composition requirement for vintage labelling shall be satisfied if a wine produced in the other Party is labelled as being of a vintage year and at least 85 per cent of the wine is obtained from grapes harvested in that vintage year, after deduction of the quantity of any products used for sweetening, or fortification, and cultures of microorganisms.⁵
16. Neither Party shall require a supplier to place a translation of a trade mark or trade name on a wine container, label, or packaging.
17. Each Party shall permit mandatory information to be displayed on a supplementary label that is affixed to a wine container after the importation but prior to the product being offered for sale in the Party's territory, provided that the mandatory information of the importing Party is fully and accurately displayed. A Party may require that the supplementary label is affixed prior to release from customs.

³ For greater certainty, this paragraph does not preclude the application of other measures of the importing Party relating to varietal composition and single variety labelling.

⁴ For greater certainty, this paragraph does not preclude the application of other measures of the importing Party relating to varietal composition and multiple variety labelling.

⁵ For greater certainty, this paragraph does not preclude the application of other measures of the importing Party relating to vintage labelling.

18. The United Kingdom shall authorise the importation and sale of wine for human consumption produced in New Zealand in accordance with the oenological practices authorised under:
- (a) the laws and regulations of the United Kingdom; or
 - (b) the laws and regulations of New Zealand and listed in Appendix 7A-a.
19. The United Kingdom shall not require VI-1 certification for wine produced in New Zealand or any subsequent certification that is equivalent to VI-1 certification requirements.

Section B Distilled Spirits

1. For the purposes of this Section:

“container” means a bottle, barrel, cask, or other closed receptacle, irrespective of size or of the material from which it is made, used for the retail sale of distilled spirits;

“distilled spirits” means a potable alcoholic distillate, including spirits of wine, whisky/whiskey, rum, brandy, and gin;

“label” means a brand, mark, pictorial, or other descriptive matter that is written, printed, stencilled, marked, embossed or impressed on, or firmly affixed to, the primary container of distilled spirits;

“mandatory information” means information required by a Party to appear on a distilled spirits container, label, or packaging;⁶

“supplier” means a producer, importer, exporter, bottler, or wholesaler; and

“whisky” / “whiskey” means a distilled spirit produced by the distillation of a mash of cereals to which no substance other than water and plain caramel has been added and that is:

- (a) saccharified by the diastase of the malt contained therein, with or without other natural enzymes;
- (b) fermented by the action of yeast;
- (c) distilled at an alcoholic strength not exceeding 94.8 per cent by volume so that the distillate has the aroma and taste derived from the

⁶ For greater certainty, mandatory information shall be understood to refer to compulsory particulars required by the United Kingdom.

- raw materials used;
- (d) matured for at least two years in wooden casks not exceeding 700 litres capacity; and
 - (e) bottled at not less than 37 per cent by volume.
2. This Section shall apply to distilled spirits.
 3. Unless otherwise provided in this Section, the importation and sale of distilled spirits covered by this Section shall be conducted in compliance with the laws and regulations of the importing Party.
 4. Each Party shall make information about its laws and regulations concerning distilled spirits publicly available online.
 5. Each Party may require a supplier to ensure that any statement required by that Party to be placed on a distilled spirits label is:
 - (a) clear, specific, truthful, accurate, and not misleading to the consumer;
 - (b) legible to the consumer,and that those labels be firmly affixed.
 6. Each Party shall permit mandatory information to be displayed on a supplementary label that is affixed to the distilled spirits container after the importation but prior to the product being offered for sale in the Party's territory, provided that the mandatory information is fully and accurately displayed. A Party may require that the supplementary label be affixed prior to release from customs.
 7. Each Party shall permit the actual alcoholic content by volume indicated on a distilled spirits label to be expressed by alcohol by volume (alc/vol), for example 40% alc/vol or alc40%vol, and to be indicated in percentage terms to a maximum of one decimal point, for example 40.1%.
 8. Each Party shall require a lot identification code to be placed on a distilled spirits container sold in its territory. By way of exception, a Party may not require a lot identification code:
 - (a) on a small container in accordance with the dimensions set out in the Party's laws and regulations; or
 - (b) when a container is marked or labelled with the date of minimum durability, or "use by" date, with at least an indication of the day and month in that order, provided that information is readable without the use of any electronic or other apparatus.

9. Each Party shall make the removal or deliberate defacement of a lot identification code provided by the supplier and placed on the container liable to penalties, as appropriate, if the container is offered for sale or sold.
10. Neither Party shall require a supplier to indicate any of the following as information on a distilled spirits container, label, or packaging:
 - (a) date of production or manufacture;
 - (b) date of expiration;
 - (c) date of minimum durability; or
 - (d) sell by date,

except that a Party may require a supplier to indicate a date of minimum durability or expiration on products that could have a shorter date of minimum durability or expiration than would normally be expected by the consumer, because of the product's packaging or container, or the addition of perishable ingredients.

11. Unless problems of human health or safety arise or threaten to arise for a Party, a Party shall not normally apply a final technical regulation, standard, or conformity assessment procedure to distilled spirits that have been placed on the market in the Party's territory before the date of entry into force of the technical regulation, standard, or conformity assessment procedure, provided that the products are sold within a period of time after the date of entry into force of the technical regulation, standard, or conformity assessment procedure, stipulated by the authority responsible for that technical regulation, standard, or conformity assessment procedure.
12. New Zealand shall support any good faith and complete application submitted by the United Kingdom, or any persons of the United Kingdom, that is consistent with the definition recognised in paragraph 1, to secure a standard for "whisky" or "whiskey" in accordance with the procedures for amendment of the Australia New Zealand Joint Food Standards Code as provided for in the *Food Standards Australia New Zealand Act 1991*, and elaborated on in the Application Handbook as amended from time to time. For greater certainty, New Zealand shall provide support throughout the application process, once the application has been submitted.
13. Nothing in this Section shall be construed as preventing New Zealand from requesting that Food Standards Australia New Zealand consider developing a standard for "whisky" or "whiskey" as defined in paragraph 1 in accordance with the procedures for amendment of the Australia New Zealand Joint Food Standards Code, as provided for in the *Food Standards Australia New Zealand Act 1991*, and elaborated on in the Application Handbook as amended from time to time.

Section C
General Provisions

1. For the purposes of the effective implementation of this Annex, the Wine and Distilled Spirits Working Group (“the Working Group”) established under Article 30.10 (Working Groups – Institutional Provisions) shall report to the Trade in Goods Sub-Committee. The Working Group shall be composed of government representatives of each Party and it shall provide a forum to:
 - (a) monitor and promote cooperation on the implementation and operation of this Annex;
 - (b) monitor in particular the progress of any application made further to paragraph 12;
 - (c) request the Trade in Goods Sub-Committee make a referral to the Joint Committee to consider and adopt a modification of the Agreement in accordance with subparagraph 2(g)(v) of Article 30.2 (Functions of the Joint Committee – Institutional Provisions);
 - (d) undertake a work programme with the aim of arriving at a mutually satisfactory outcome on provisions relating to dealcoholised and partially dealcoholised wines as part of Section A; and
 - (e) where appropriate, monitor the commitments set out by each Party in the side letters relevant to this Annex concluded by the Parties in connection with the signing of this Agreement.
2. Additionally, the Working Group may:
 - (a) consider any other matters referred to it by the Joint Committee or the Trade in Goods Sub-Committee; and
 - (b) provide reports as needed to the Trade in Goods Sub-Committee regarding its activities.
3. The Working Group shall meet within one year of the date of entry into force of this Agreement. Thereafter, it may meet by agreement of the Parties. It may meet physically or virtually as agreed.

APPENDIX 7A-a

OENOLOGICAL PRACTICES AUTHORISED UNDER THE LAWS AND REGULATIONS OF NEW ZEALAND AS REFERRED TO IN SUBPARAGRAPH 18(b) OF SECTION A OF ANNEX 7A (WINE AND DISTILLED SPIRITS)

1. Use of physical processes in the preparation and handling of wine grapes, including: sorting; pressing; removing or retaining stems; draining; maceration techniques; partial dehydration or raisining; heating and cooling treatments; and ultrasound treatments.
2. Fermentation using the following substances:
 - (a) active dry yeasts;
 - (b) lactic acid bacteria;
 - (c) ammonium sulphate;
 - (d) diammonium phosphates;
 - (e) thiamine hydrochloride;
 - (f) yeast autolysates;
 - (g) yeast hulls;
 - (h) inactivated yeasts with or without guaranteed glutathione levels; and
 - (i) anti-foaming agents.
3. Deacidification using the following additions or processes:
 - (a) calcium carbonate;
 - (b) potassium carbonate;
 - (c) potassium hydrogen carbonate;
 - (d) potassium tartrate;
 - (e) potassium hydrogen tartrate;
 - (f) calcium tartrate; and
 - (g) use of yeasts and lactic acid bacteria.

4. Acidification using the following substances, provided that initial acidity content is not raised by more than 4,0 grams per litre expressed as tartaric acid:
 - (a) tartaric acid;
 - (b) malic acid; and
 - (c) lactic acid.
5. Addition of sucrose, grape must, concentrated grape must, or rectified concentrated grape must to increase the natural alcoholic strength of grapes, grape must, or wine.
6. Addition of grape must, concentrated grape must, or rectified concentrated grape must for sweetening.
7. Clarification using the following substances:
 - (a) plant proteins;
 - (b) isinglass;
 - (c) egg albumin;
 - (d) gelatine;
 - (e) milk;
 - (f) casein;
 - (g) potassium caseinate;
 - (h) potassium alginate;
 - (i) calcium alginate;
 - (j) cellulose;
 - (k) microcrystalline cellulose;
 - (l) chitosan;
 - (m) chitin glucan;
 - (n) diatomaceous earth (diatomite);
 - (o) kaolin;

- (p) perlite;
 - (q) silicon dioxide;
 - (r) bentonites;
 - (s) polyvinylpyrrolidone, provided that the wine so treated does not contain more than 100 milligrams per litre polyvinylpyrrolidone;
 - (t) yeast protein extracts;
 - (u) enzymes suitable for wine production; and
 - (v) pectinase.
8. Stabilisation and preservation using the following substances:
- (a) addition of sulphur dioxide, sodium, and potassium sulphites, provided that the final total sulphur dioxide content of the treated product on its release to the market for direct human consumption does not exceed 250 milligrams per kilogram for wines containing less than 35 grams per litre residual sugar or 400 milligrams per kilogram for wines containing more than 35 grams per litre residual sugar;
 - (b) lysozyme;
 - (c) sodium carboxymethylcellulose;
 - (d) addition of up to a maximum of 100 mg/L metatartaric acid;
 - (e) addition of up to a maximum of 400 ppm yeast mannoproteins;
 - (f) gum arabic;
 - (g) calcium phytate;
 - (h) PVI/PVP copolymer;
 - (i) potassium polyaspartate, up to a maximum of 0.1g/l;
 - (j) dimethyl dicarbonate, up to a maximum of 200 mg/l;
 - (k) citric acid, provided that the final content in the treated wine does not exceed 1g/l;
 - (l) L-ascorbic acid or erythorbic acid up to a maximum of 300 mg/l;

- (m) sorbic acid or potassium sorbate up to a maximum of 200 mg/l;
 - (n) carrageenan;
 - (o) potassium D,L-tartrate;
 - (p) aspergillopepsin I;
 - (q) copper citrate; and
 - (r) fumaric acid up to a maximum of 2,4 g/l in finished wine.
9. Use of argon, nitrogen, carbon dioxide, or oxygen.
 10. Use of oenological carbon.
 11. Use of urease.
 12. Use of betaglucanase.
 13. Use of selective plant fibres.
 14. Use of hydrogen peroxide up to a maximum of 5 mg/kg.
 15. Use of enzymes suitable for wine production.
 16. Addition of water only where required on account of a specific technical necessity.
 17. Addition of fresh lees.
 18. Addition of tannins, including grape skin extract.
 19. Physical processes used in relation to must and wine:
 - (a) centrifuging;
 - (b) filtration with or without an inert filtering agent;
 - (c) floatation;
 - (d) maceration techniques;
 - (e) desulphiting;
 - (f) cryoconcentration;
 - (g) aeration, oxygenation, bubbling;

- (h) heat treatments;
- (i) cation exchanger treatment;
- (j) electrodialysis treatment;
- (k) physical procedures to interrupt or promote fermentation;
- (l) adsorbent styrene-divinylbenzene beads;
- (m) reverse osmosis;
- (n) ultrafiltration;
- (o) nanofiltration;
- (p) membrane techniques;
- (q) spinning cone;
- (r) settling;
- (s) racking;
- (t) decanting;
- (u) topping up;
- (v) blending;
- (w) coupage;
- (x) filter plates containing zeolites Y-faujasite;
- (y) discontinuous high-pressure processes;
- (z) pulsed electric fields;
- (aa) counter current extraction;
- (bb) fermentation, storage, and ageing of wine in wooden vessels and/or in contact with staves or pieces of oak wood;
- (cc) partial evaporation;
- (dd) cold stabilisation; and

- (ee) continuous high pressure processes.
20. Use of the following for liqueur wine:
- (a) addition of neutral alcohol of agricultural origin for the purpose of fortification; and
 - (b) addition of caramel to reinforce the colour of liqueur wines.
21. Use of the following for sparkling wine:
- (a) sucrose, grape must, grape must in fermentation, concentrated grape must, rectified concentrated grape must and/or wine for tirage or expedition liqueur;
 - (b) wine distillate for tirage liqueur only;
 - (c) secondary fermentation in bottle;
 - (d) secondary fermentation in closed tank; and
 - (e) addition of carbon dioxide to produce carbonated sparkling wine.

CHAPTER 8
TRADE REMEDIES

Section A
General Provisions

Article 8.1
Definitions

For the purposes of this Chapter:

“bilateral safeguard” means a safeguard referred to in paragraph 2 of Article 8.9 (Adoption of Bilateral Safeguard) that may be, or has been, adopted by a Party in accordance with the rights and obligations set out in Section D;

“customs duty elimination” means any customs duty elimination to occur in accordance with Annex 2A (Schedule of Tariff Commitments for Goods);

“domestic industry” means the producers as a whole of a like or directly competitive good operating within the territory of a Party, or those whose collective output of the like or directly competitive good constitutes a major proportion of the total domestic production of the good;

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

“threat of serious injury” means a serious injury that is clearly imminent. A determination of the existence of a threat of serious injury shall be based on facts and not merely on allegation, conjecture, or remote possibility; and

“transition period” means, in relation to a good, the date of entry into force of this Agreement until five years after the completion of the customs duty elimination in relation to the good.

Article 8.2
Dispute Settlement

Neither Party shall have recourse to dispute settlement under Chapter 31 (Dispute Settlement) for a matter arising under Section B or C.

Section B
Anti-Dumping and Countervailing Duties

Article 8.3
General Provisions

1. Each Party retains its rights and obligations under Article VI of GATT 1994, the AD Agreement, and the SCM Agreement.
2. Except as otherwise provided in this Chapter, nothing in this Agreement shall confer any additional rights or impose any additional obligations on the Parties with regard to proceedings or measures taken pursuant to Article VI of GATT 1994, the AD Agreement, or the SCM Agreement.

Article 8.4
Transparency

Notification of anti-dumping or countervailing investigation

1. After receipt by a Party's investigating authority of a properly documented application for an anti-dumping investigation or a countervailing investigation with respect to imports of a good originating in the territory of the other Party, the Party shall provide written notice to the other Party of its receipt of the application at the earliest possible opportunity before initiating the investigation.

Consultation before countervailing investigation

2. Before initiating a countervailing investigation, the Party shall also afford the other Party a meeting to consult with its investigating authority regarding the application.

Right of interested parties to be heard

3. Upon request of one or more of the interested parties,¹ the Party's investigating authority shall grant them the possibility to be heard in order to express their views during an anti-dumping investigation or a countervailing investigation, provided that the granting of that request does not prevent the investigation from proceeding expeditiously.

Deficient response to information request

4. If a Party's investigating authority determines that a timely response to a request for information does not comply with the request, the investigating

¹ For the purposes of this Article, "interested parties" shall be defined as per Article 6.11 of the AD Agreement and Article 12.9 of the SCM Agreement.

authority shall inform the interested party that submitted the response of the nature of the deficiency and, to the extent practicable in light of the time limit established to complete the anti-dumping investigation or review, or the countervailing investigation or review, provide that interested party with an opportunity to remedy or explain the deficiency.

5. If, after being informed of a deficient response in accordance with paragraph 4, an interested party submits a further response and the investigating authority finds that the response is not satisfactory, or that the response is not submitted within the applicable time limit, and if the investigating authority disregards all or part of the original and subsequent responses, the investigating authority shall explain in the determination or other written document the reasons for disregarding the information.

Written disclosure of essential facts

6. Consistent with Article 6.9 of the AD Agreement and Article 12.8 of the SCM Agreement, a Party's investigating authority shall ensure, before a final determination is made, full and meaningful disclosure of the essential facts under consideration which form the basis for the decision as to whether to adopt a definitive anti-dumping duty or a definitive countervailing duty. That disclosure shall be made in writing.
7. The full disclosure of the essential facts referred to in paragraph 6 is without prejudice to the requirements on confidentiality referred to in Article 6.5 of the AD Agreement and Article 12.4 of the SCM Agreement. Interested parties shall have a reasonable opportunity to respond to the disclosure in order that their comments can be addressed in any final determination.

**Article 8.5
Lesser Duty**

Before a Party adopts an anti-dumping duty or a countervailing duty in relation to imports of a good originating in the territory of the other Party, the Party's investigating authority shall consider, in accordance with the Party's laws and regulations, whether the amount of the anti-dumping duty shall be the full margin of dumping or a lesser amount, or whether the amount of the countervailing duty shall be the full amount of subsidy or a lesser amount.

**Article 8.6
Public Interest**

To the extent provided for under each Party's laws and regulations, an anti-dumping duty or a countervailing duty shall not be adopted by a Party in relation to imports of a good originating in the territory of the other Party if, on the basis of the information made available during the anti-dumping investigation or the

countervailing investigation, it is concluded that it is not in the public interest to adopt the duty.

Section C Global Safeguards

Article 8.7 General Provisions

1. Each Party retains its rights and obligations under Article XIX of GATT 1994 and the Safeguards Agreement.
2. Except as otherwise provided in this Section, nothing in this Agreement shall confer any additional rights or impose any additional obligations on the Parties with regard to actions taken pursuant to Article XIX of GATT 1994 and the Safeguards Agreement.

Article 8.8 Transparency

A Party that initiates a safeguard investigation shall provide to the other Party an electronic copy of any notification given to the WTO Committee on Safeguards under Article 12.1 of the Safeguards Agreement.

Section D Bilateral Safeguards

Article 8.9 Adoption of Bilateral Safeguard

1. If, as a result of customs duty elimination, a good originating in the territory of a Party is being imported into the territory of the other Party in such increased quantities, in absolute terms or relative to domestic production, and under such conditions as to cause serious injury or threat of serious injury to a domestic industry, the other Party may adopt a safeguard provided for in paragraph 2 to the extent necessary to prevent or remedy the serious injury and to facilitate the adjustment of the domestic industry.
2. In accordance with paragraph 1, the importing Party may adopt one of the following safeguards:
 - (a) suspension of any further customs duty elimination in relation to the good; or

- (b) increase in the customs duty on the good to a level that does not exceed the lesser of:
 - (i) the most-favoured-nation applied rate of customs duty in effect at the time the safeguard is taken; or
 - (ii) the most-favoured-nation applied rate of customs duty on the good in effect on the day immediately preceding the date of entry into force of this Agreement.

Article 8.10
Duration and Scope

1. Neither Party shall maintain a bilateral safeguard for more than the period necessary to prevent or remedy serious injury and to facilitate the adjustment of the domestic industry.
2. The period referred to in paragraph 1 shall not exceed two years (including any adoption of the bilateral safeguard on a provisional basis), except that the period may be extended by no more than two years if the competent authority of the Party that maintains the safeguard determines, in conformity with the procedures specified in this Section, the further period to be necessary to prevent or remedy the serious injury and to facilitate the adjustment of the domestic industry and that there is evidence that the industry is adjusting.
3. In order to facilitate adjustment in a situation where the expected duration of a bilateral safeguard is more than one year, the Party that maintains the safeguard shall progressively liberalise it at regular intervals throughout its duration.
4. Neither Party shall adopt a bilateral safeguard measure (including any bilateral safeguard measure adopted on a provisional basis) to a good that has previously been subject to a bilateral safeguard measure or a bilateral safeguard measure adopted on a provisional basis (“the previous measure”) until the longer of the following periods has passed since the previous measure ceased to apply:
 - (a) a year; or
 - (b) a period equivalent to the duration of the previous measure.
5. When a Party ceases to maintain a bilateral safeguard in relation to a good, the customs duty for the good shall be the customs duty that would have been in effect in accordance with Annex 2A (Schedule of Tariff Commitments for Goods) but for the safeguard.

6. Neither Party shall adopt or maintain a bilateral safeguard after the transition period.

Article 8.11
Investigation Procedure

1. A Party shall apply a bilateral safeguard measure only following an investigation by the Party's competent authorities in accordance with the procedures and requirements provided for in Article 3 and Article 4.2 of the Safeguards Agreement, and to this end Article 3 and Article 4.2 of the Safeguards Agreement are incorporated into and made part of this Agreement, *mutatis mutandis*.
2. An investigation shall not exceed one year, but a Party may, in exceptional circumstances, extend the investigation for no more than a further three months. A Party extending an investigation shall notify the other Party in writing of its intention to extend the investigation as soon as possible and, in any event, within one year of the date of initiation of the investigation.

Article 8.12
Notification and Consultation

1. A Party shall provide written notice to the other Party immediately after:
 - (a) initiating an investigation referred to in Article 8.11 (Investigation Procedure) relating to serious injury or threat of serious injury;
 - (b) making a finding of serious injury or threat of serious injury caused by increased imports of a good originating in the territory of the other Party as a result of customs duty elimination in relation to the good;
 - (c) taking a decision to adopt or maintain a bilateral safeguard; and
 - (d) taking a decision to modify a bilateral safeguard for progressive liberalisation.
2. The Party providing a written notice referred to in paragraph 1 shall provide the other Party with all pertinent information, which shall include:
 - (a) in the written notice referred to in subparagraph 1(a), the reason for the initiation of the investigation, a precise description of the good subject to the investigation (including its subheading in the Harmonized System), the importation period subject to the investigation, and the date of initiation of the investigation; and

- (b) in the written notice referred to in subparagraphs 1(b) to subparagraph 1(d), the evidence of the serious injury or the threat of serious injury caused by the increased imports of the good as a result of customs duty elimination, a precise description of the good subject to the proposed bilateral safeguard (including its subheading in the Harmonized System), a precise description of the bilateral safeguard, and, if applicable, the proposed date of the adoption, extension, or modification of the bilateral safeguard, its expected duration, and the timetable for the progressive liberalisation of the safeguard.
3. On request of the Party whose good is subject to a bilateral safeguard proceeding under this Chapter, the Party that is conducting the proceeding shall provide adequate opportunity for prior consultations with the requesting Party, with a view to:
- (a) reviewing a written notification provided under paragraph 1, including any public notice or report that the competent investigating authority has issued in connection with the proceeding;
 - (b) exchanging views on the proposed or bilateral safeguard measure; and
 - (c) reaching an understanding on compensation as set out in Article 8.14 (Compensation).

Article 8.13
Provisional Adoption of Bilateral Safeguard

1. In critical circumstances, a Party may adopt a bilateral safeguard on a provisional basis if:
- (a) delay would cause damage to a domestic industry that would be difficult to repair; and
 - (b) the Party's competent authority makes a preliminary determination after finding clear evidence that imports of a good originating in the territory of the other Party have increased as the result of customs duty elimination under this Agreement in relation to the good, and that those imports constitute a cause of serious injury or threat of serious injury.
2. A Party taking a decision to adopt a bilateral safeguard on a provisional basis shall immediately provide written notice of its decision to the other Party before the provisional bilateral safeguard is applied. Consultation between the Parties on the adoption of the safeguard on a provisional basis shall be initiated immediately after the safeguard is adopted.

3. A bilateral safeguard adopted on a provisional basis shall not be maintained for more than 200 days, during which time the Party shall comply with Article 8.11 (Investigation Procedure).
4. The increase in customs duty paid as a result of the adoption of the bilateral safeguard on a provisional basis shall be promptly refunded if the Party's competent authority, in the investigation referred to in paragraph 1 of Article 8.11 (Investigation Procedure), does not determine that the increase in imports of the good subject to the safeguard has caused serious injury or threat of serious injury.

Article 8.14 Compensation

1. A Party adopting a bilateral safeguard shall consult with the other Party in order to mutually agree on appropriate trade liberalising compensation in the form of concessions having substantially equivalent trade effect. The Party shall provide an opportunity for those consultations no later than 30 days after the adoption or the extension of the bilateral safeguard.
2. If the consultations under paragraph 1 do not result in the Parties agreeing on trade liberalising compensation no later than 30 days after consultations begin, the other Party may suspend substantially equivalent concessions to the trade of the Party adopting the bilateral safeguard.
3. The obligation to provide compensation under paragraph 1 and the right to suspend concessions under paragraph 2 shall not apply after the cessation of the bilateral safeguard.

Article 8.15 Non-Cumulation

Neither Party shall adopt or maintain in relation to the same good at the same time:

- (a) a bilateral safeguard (including any bilateral safeguard adopted on a provisional basis);
- (b) a measure under Article XIX of GATT 1994, the Safeguards Agreement, or Article 5 of the *Agreement on Agriculture* in Annex 1A to the WTO Agreement; or
- (c) a product specific safeguard measure set out in Annex 2A (Schedule of Tariff Commitments for Goods).

CHAPTER 9
CROSS-BORDER TRADE IN SERVICES

Article 9.1
Definitions

For the purposes of this Chapter:

“aircraft repair and maintenance services” means those activities when undertaken on an aircraft or a part thereof while the aircraft or part is withdrawn from service and does not include so-called line maintenance;

“airport operation services” means the operation or management, on a fee or contract basis, of airport infrastructure, including terminals, runways, taxiways and aprons, parking facilities, and intra-airport transportation systems. For greater certainty, airport operation services do not include the ownership of, or investment in, airports or airport lands, or any of the functions carried out by a board of directors. Airport operation services do not include air navigation services;

“computer reservation system services” means services provided by computerised systems that contain information about air carriers’ schedules, availability, fares, and fare rules, through which reservations can be made or tickets may be issued;

“cross-border trade in services” or **“cross-border supply of services”** means the supply of a service:

- (a) from the territory of a Party into the territory of the other Party;
- (b) in the territory of a Party to a person of the other Party; or
- (c) by a national of a Party in the territory of the other Party,

but does not include the supply of a service in the territory of a Party by a covered investment;

“enterprise” means an enterprise as defined in Article 1.3 (General Definitions – Initial Provisions and General Definitions), or a branch of that enterprise;

“enterprise of a Party” means:

- (a) an enterprise constituted or organised under the law of that Party or a branch located in the territory of that Party, that carries out substantial business activities in the territory of that Party;¹ or

¹ An enterprise shall be deemed to carry out substantial business activities in the territory of a Party if it has a genuine link to the economy of that Party. As to whether an enterprise has a genuine link

- (b) an enterprise of a non-party owned or controlled by a person of a Party,² if any of its vessels are registered in accordance with the laws and regulations of that Party and flying the flag of that Party, when supplying services using those vessels;

“ground handling services” means the supply, on a fee or contract basis, of the following services: airline representation, administration, and supervision, ground administration and supervision, including load control and communications; passenger handling; baggage handling; ramp services; air cargo and mail handling; fuel and oil handling; flight operations, crew administration and flight planning; aircraft servicing and cleaning; surface transport; and catering services. Ground handling services do not include: self-handling; security; line maintenance; fixed intra-airport transport systems; aircraft repair and maintenance; or the operation or management of essential centralised airport infrastructure, such as baggage handling systems, de-icing facilities, or fuel distribution systems;

“measures of a Party” means measures adopted or maintained by:

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

“selling and marketing of air transport services” means opportunities for the air carrier concerned to sell and market freely its air transport services, including all aspects of marketing such as market research, advertising and distribution. These activities do not include the pricing of air transport services or the applicable conditions;

“service supplied in the exercise of governmental authority” means any service which is supplied neither on a commercial basis nor in competition with one or more service suppliers;

“service supplier of a Party” means a person of a Party that supplies, or seeks to supply, a service; and

“specialty air services” means a specialised commercial operation using an aircraft whose primary purpose is not the transportation of goods or passengers, such as aerial fire fighting, aerial advertising, flight training, sightseeing, spraying,

to the economy of a Party, this should be established by an overall examination, on a case-by-case basis, of the relevant circumstances. These circumstances may include whether the enterprise:

- (a) has a continuous physical presence, including through ownership or rental of premises, in the territory of that Party;
- (b) has its central administration in the territory of that Party;
- (c) employs staff in the territory of that Party; and
- (d) generates turnover and pays taxes in the territory of that Party.

² For the avoidance of doubt, “person of a Party” in this subparagraph means a national or an “enterprise of a Party” as defined in subparagraph (a).

surveying, mapping, photography, parachute jumping, glider towing, helicopter-lift for logging and construction, and other airborne agricultural, industrial, and inspection services.

Article 9.2 Objectives

The objectives of this Chapter are to:

- (a) facilitate the expansion of cross-border trade in services on a mutually advantageous basis;
- (b) improve the efficiency and transparency of the Parties' respective services sectors and competitiveness of their export trade; and
- (c) work toward progressive liberalisation,

while recognising the right of each Party to regulate and introduce new regulations, and to provide and fund public services, in a manner that gives due respect to government policy objectives.

Article 9.3 Scope

1. This Chapter shall apply to measures of a Party affecting cross-border trade in services by service suppliers of the other Party. Those measures include measures affecting:
 - (a) the production, distribution, marketing, sale, or delivery of a service;
 - (b) the purchase or use of, or payment for, a service;
 - (c) the access to and use of, in connection with the supply of a service, services which are required by a Party to be offered to the public generally;
 - (d) the presence in a Party's territory of a service supplier of the other Party; and
 - (e) the provision of a bond or other form of financial security as a condition for the supply of a service.
2. In addition to paragraph 1:

- (a) Annex 9A (Professional Services and Recognition of Professional Qualifications) shall also apply to measures of a Party affecting the supply of professional services, including by a covered investment;
 - (b) Annex 9B (Express Delivery Services) shall also apply to measures of a Party affecting the supply of express delivery services, including by a covered investment; and
 - (c) Annex 9C (International Maritime Transport Services) shall also apply to measures of a Party affecting the supply of international maritime transport services.
3. This Chapter shall not apply to:
- (a) financial services as defined in Article 11.1 (Definitions – Financial Services);
 - (b) government procurement;
 - (c) services supplied in the exercise of governmental authority;
 - (d) subsidies or grants provided by a Party, including government-supported loans, guarantees, and insurance, except as provided for in Article 9.10 (Subsidies); or
 - (e) audio-visual services.
4. This Chapter shall not impose any obligation on a Party with respect to a national of the other Party who seeks access to its employment market or who is employed on a permanent basis in its territory, and does not confer any right on that national with respect to that access or employment.³
5. This Chapter shall not apply to air services, including domestic and international air transportation services, whether scheduled or non-scheduled, or to related services in support of air services, other than the following:
- (a) aircraft repair and maintenance services;
 - (b) the selling and marketing of air transport services;
 - (c) computer reservation system services;
 - (d) specialty air services;⁴

³ For greater certainty, this Chapter shall not apply to measures regarding citizenship, nationality, or residence on a permanent basis.

⁴ Subject to compliance with the Parties' respective laws and regulations governing the admission of aircraft to, departure from, and operation within, their territory.

- (e) airport operation services; and
 - (f) ground handling services.
6. If the Annex on Air Transport Services of GATS is amended, the Parties shall conduct a review for the purpose of discussing appropriate amendments to this Agreement, in accordance with Article 33.3 (Amendments – Final Provisions).
7. In the event of any inconsistency between this Chapter and a bilateral, plurilateral, or multilateral air services agreement to which both Parties are party, the air services agreement shall prevail in determining the rights and obligations of the Parties.
8. If the Parties have the same obligations under this Agreement and a bilateral, plurilateral, or multilateral air services agreement, a Party may invoke the dispute settlement procedures of this Agreement only after any dispute settlement procedures in the other agreement have been exhausted.

Article 9.4 Market Access

Neither Party shall adopt or maintain, either on the basis of a regional sub-division or on the basis of its entire territory, a measure that:

- (a) imposes a limitation on:
 - (i) the number of service suppliers whether in the form of numerical quotas, monopolies, exclusive service suppliers, or the requirement of an economic needs test;
 - (ii) the total value of service transactions or assets in the form of numerical quotas or the requirement of an economic needs test; or
 - (iii) the total number of service operations or on the total quantity of service output expressed in terms of designated numerical units in the form of quotas or the requirement of an economic needs test;⁵ or
- (b) restricts or requires a specific type of legal entity or joint venture through which a service supplier may supply a service.

⁵ Subparagraph (a)(iii) shall not cover measures of a Party which limit inputs for the supply of services.

Article 9.5
National Treatment

1. Each Party shall accord to services and service suppliers of the other Party treatment no less favourable than that it accords to its own like services and service suppliers.⁶
2. A Party may meet the requirement of paragraph 1 by according to services and service suppliers of the other Party, either formally identical treatment or formally different treatment to that it accords to its own like services and service suppliers.
3. Formally identical or formally different treatment shall be considered to be less favourable if it modifies the conditions of competition in favour of services or service suppliers of the Party compared to like services or service suppliers of the other Party.

Article 9.6
Most-Favoured-Nation Treatment

Each Party shall accord to services and service suppliers of the other Party treatment no less favourable than that it accords to like services and service suppliers of a non-party.⁷

Article 9.7
Local Presence

Neither Party shall require a service supplier of the other Party to establish or maintain a representative office or any form of enterprise, or to be resident, in its territory as a condition for the cross-border supply of a service.

Article 9.8
Non-Conforming Measures

1. Articles 9.4 (Market Access) to Article 9.7 (Local Presence) shall not apply to:
 - (a) any existing non-conforming measure that is maintained by a Party at:

⁶ Obligations assumed under this Article shall not be construed to require any Party to compensate for any inherent competitive disadvantages which result from the foreign character of the relevant services or service suppliers.

⁷ For greater certainty, this paragraph does not cover treatment accorded by the United Kingdom to services and service suppliers of territories for whose international relations the United Kingdom is responsible.

- (i) the central or regional level of government, as set out by that Party in its Schedule to Annex I (Cross-Border Trade in Services and Investment Non-Conforming Measures); or
 - (ii) a local level of government;
 - (b) the continuation or prompt renewal of any non-conforming measure referred to in subparagraph (a); or
 - (c) an amendment to any non-conforming measure referred to in subparagraph (a) to the extent that the amendment does not decrease the conformity of the measure, as it existed immediately before the amendment, with Articles 9.4 (Market Access) to Article 9.7 (Local Presence).
2. Articles 9.4 (Market Access) to Article 9.7 (Local Presence) shall not apply to any measure of a Party with respect to sectors, sub-sectors, or activities, as set out by that Party in its Schedule to Annex II (Cross-Border Trade in Services and Investment Non-Conforming Measures).

Article 9.9

Payments and Transfers

1. Each Party shall permit all transfers and payments that relate to the cross-border supply of services to be made freely and without delay into and out of its territory.
2. Each Party shall permit transfers and payments that relate to the cross-border supply of services to be made in a freely usable currency at the market rate of exchange that prevails at the time of transfer.
3. Notwithstanding paragraphs 1 and 2, a Party may prevent or delay a transfer or payment through the equitable, non-discriminatory, and good faith application of its law that relates to:
 - (a) bankruptcy, insolvency, or the protection of the rights of creditors;
 - (b) issuing, trading, or dealing in securities, futures, or derivatives;
 - (c) criminal or penal offences;
 - (d) financial reporting or record keeping of transfers when necessary to assist law enforcement or financial regulatory authorities;
 - (e) ensuring compliance with orders or judgments in judicial or administrative proceedings; or

- (f) social security, public retirement, or compulsory savings schemes.

Article 9.10 Subsidies

Notwithstanding subparagraph 3(d) of Article 9.3 (Scope):

- (a) the Parties shall review the issue of disciplines on subsidies related to cross-border trade in services in the light of any disciplines agreed under Article XV of GATS, with a view to the incorporation of those disciplines into this Agreement, in accordance with Article 33.3 (Amendments – Final Provisions); and
- (b) a Party which considers that it is adversely affected by a subsidy of the other Party related to cross-border trade in services may request consultations on those matters. The Parties shall subsequently enter into such consultations.

Article 9.11 Denial of Benefits

A Party may deny the benefits of this Chapter to a service supplier of the other Party that is an enterprise of that Party and to services of that service supplier if:

- (a) a non-party or a person of a non-party owns or controls the enterprise; and
- (b) the denying Party adopts or maintains a measure with respect to the non-party or the person of the non-party which prohibits transactions with the enterprise or which would be violated or circumvented if the benefits of this Chapter were accorded to the enterprise or to services of that enterprise.

Article 9.12 Recognition

1. For the purposes of the fulfilment, in whole or in part, of a Party's standards or criteria for the authorisation, licensing, or certification of service suppliers, and subject to the requirements of paragraph 4, the Party may recognise the education or experience obtained, requirements met, or licences or certifications granted, in the territory of a non-party. That recognition, which may be achieved through harmonisation or otherwise, may be based on an

agreement or arrangement with the non-party concerned, or may be accorded autonomously.

2. If a Party recognises, autonomously or by agreement or arrangement, the education or experience obtained, requirements met, or licences or certifications granted, in the territory of a non-party, nothing in Article 9.6 (Most-Favoured-Nation Treatment) shall be construed to require the Party to accord recognition to the education or experience obtained, requirements met, or licences or certifications granted, in the territory of the other Party.
3. If a Party is a party to an agreement or arrangement of the type referred to in paragraph 1, whether existing or future, the Party shall afford adequate opportunity to the other Party, on request, to negotiate its accession to that agreement or arrangement, or to negotiate a comparable agreement or arrangement. If a Party accords recognition of the type referred to in paragraph 1 autonomously, the Party shall afford adequate opportunity to the other Party to demonstrate that education or experience obtained, requirements met, or licences or certifications granted in that other Party's territory should be recognised.
4. Neither Party shall accord recognition in a manner that would constitute a means of discrimination between the other Party and a non-party in the application of its standards or criteria for the authorisation, licensing, or certification of service suppliers, or a disguised restriction on trade in services.

Article 9.13 Development Cooperation

1. Recognising the role that trade in services can play in economic development and poverty reduction, the Parties may engage in cooperative activities to support the participation of developing countries in trade in services.
2. Cooperative activities may include:
 - (a) participating actively in international fora in order to support the participation of developing countries in trade in services;
 - (b) sharing information and experiences and identifying best practices relevant to supporting that participation of developing countries in trade in services; and
 - (c) any other form of cooperation or activities as may be agreed between the Parties.

Article 9.14
Services and Investment Sub-Committee

1. The Services and Investment Sub-Committee, established under Article 30.9 (Sub-Committees – Institutional Provisions), shall be composed of government representatives of each Party.
2. The Sub-Committee shall:
 - (a) review and monitor the implementation and operation of this Chapter and Chapters 10 (Domestic Regulation) to Chapter 15 (Digital Trade);
 - (b) consider ways to further enhance trade and investment between the Parties, including through discussing future amendments to each Party’s Schedules to Annex I (Cross-Border Trade in Services and Investment Non-Conforming Measures), Annex II (Cross-Border Trade in Services and Investment Non-Conforming Measures), Annex III (Financial Services Non-Conforming Measures), and Annex 13A (Schedule of Commitments for Temporary Entry of Business Persons); and
 - (c) facilitate the exchange of information between the Parties in relation to the Chapters referred to in subparagraph (a).
3. The Sub-Committee may:
 - (a) make recommendations, or refer matters, to the Joint Committee;
 - (b) refer matters to any working group or any other subsidiary body related to the Chapters referred to in subparagraph 2(a); and
 - (c) consider any other matter related to the Chapters referred to in subparagraph 2(a), including matters referred to it by any working group or any other subsidiary body, or as directed by the Joint Committee.
4. The Sub-Committee shall meet one year after the date of entry into force of this Agreement, and thereafter as agreed by the Parties.
5. The Sub-Committee shall be co-chaired by representatives of each Party and hosted alternatively.
6. The Sub-committee shall report to the Joint Committee with respect to its activities.
7. All decisions and reports of the Sub-Committee shall be made by mutual agreement.

ANNEX 9A

PROFESSIONAL SERVICES AND RECOGNITION OF PROFESSIONAL QUALIFICATIONS

Article 9A.1 Definitions

For the purposes of this Annex:

“legal arbitration, conciliation, and mediation services” means the preparation of documents to be submitted to, the preparation for and appearance before, an arbitrator, conciliator, or mediator in any dispute involving the application and interpretation of law.¹ It does not include arbitration, conciliation, and mediation services in disputes not involving the application and interpretation of law which fall under services incidental to management consulting. It also does not include acting as an arbitrator, conciliator, or mediator; and

“professional qualifications” means qualifications attested by evidence of formal qualifications or professional experience.

Article 9A.2 Scope

This Annex applies to measures of a Party affecting the supply of professional services, including by a covered investment.

Article 9A.3 Recognition of Professional Qualifications

1. If access to or pursuit of a regulated profession² in the jurisdiction of the other Party is contingent upon possession of specific professional qualifications, that Party shall encourage, as appropriate, its relevant bodies to establish and operate systems for recognition of professional qualifications obtained in the other Party’s jurisdiction.
2. Nothing in paragraph 1 shall prevent a Party, or a relevant body of a Party, from:
 - (a) negotiating mutual recognition arrangements; or

¹ As a sub-category, international legal arbitration, conciliation, or mediation services refers to the same services when the dispute involves parties from two or more countries.

² “regulated profession” means a profession, the practice of which, including the use of a title or designation, is subject to the possession of specific professional qualifications by virtue of a measure of a Party.

- (b) requiring that natural persons meet additional conditions that apply to the practice of a particular profession in that Party.
3. Each Party shall encourage its relevant bodies to take into account, as appropriate, agreements that relate to professional services in the development of systems for the recognition of professional qualifications.

Article 9A.4 Temporary or Project-Specific Licensing

A Party may consider, if feasible, taking steps to encourage its relevant bodies to consider implementing procedures for the temporary or project-specific licensing of professional service suppliers of the other Party. Those procedures should not operate to prevent a professional service supplier from gaining a local licence once that supplier satisfies the applicable local licensing requirements.

Article 9A.5 Dialogues on Professional Qualifications or Facilitation of Licensing Procedures

1. Each Party shall endeavour to identify professional services in respect of which a mutual interest exists in establishing dialogues on professional qualifications or facilitation of licensing procedures. To this end, a Party may consult any of its relevant bodies that it deems appropriate.
2. Where mutual interest is identified, each Party shall encourage its relevant bodies that it deems appropriate and that are responsible for the respective areas of mutual interest, to establish dialogues with the relevant bodies of the other Party on professional qualifications or facilitation of licensing procedures.
3. These dialogues may consider any appropriate means for achieving progress, including mutual recognition arrangements or other mechanisms.

Article 9A.6 Architectural Services

If, pursuant to paragraphs 1 and 2 of Article 9A.5 (Dialogues on Professional Qualifications or Facilitation of Licensing Procedures), a dialogue is established between the relevant bodies of the Parties responsible for regulating the architecture profession, each Party shall encourage those bodies to discuss the potential inclusion of sustainability skills³ as a requirement for recognition.

³ Sustainability skills may include, among others, the study of sustainable design or energy efficiency in the initial training or continuous professional development of architects.

Article 9A.7
Legal Services

1. Nothing in paragraphs 2 to 4 shall affect the right of a Party to regulate and supervise the supply of legal services, referred to in paragraph 2, in a non-discriminatory manner.
2. Paragraph 3 applies to measures of a Party affecting the supply of legal advisory services and legal arbitration, conciliation, and mediation services in relation to:
 - (a) the law of the other Party;
 - (b) other foreign law to the extent the lawyer of the other Party is qualified to practise that law (and not being the law of the host Party); or
 - (c) international law.
3. A host Party shall:
 - (a) allow a national of the other Party, who is professionally qualified and authorised in the other Party, to practise as a lawyer to supply services referred to in paragraph 2, without having to requalify, or be authorised to practise, as a domestic (host Party) lawyer; and
 - (b) not impose disproportionately complex or burdensome administrative or regulatory conditions on, or for, the supply of these services by persons referred to in subparagraph (a).
4. Paragraph 3 shall not include the supply of:
 - (a) legal representation services in matters or proceedings before administrative agencies, the courts, or other duly constituted official tribunals of a Party;
 - (b) legal advisory and legal authorisation, documentation, and certification services supplied by legal professionals entrusted with public functions, such as notaries, and services supplied by bailiffs; or
 - (c) services supplied by patent or trademark attorneys.

Article 9A.8
Legal Services Regulatory Dialogue

1. The Parties recognise that legal services play an essential role in facilitating trade and investment and in promoting economic growth and business confidence.
2. The Parties shall establish a Legal Services Regulatory Dialogue (“Dialogue”) composed of representatives from the legal professions of each Party, including from the relevant bodies in each Party.
3. The objectives of the Dialogue are to:
 - (a) consider any matters affecting the requalification of lawyers of one Party seeking admission to practise in the other Party. Issues in scope for consideration include:
 - (i) academic pre-requisites and additional practical legal training, particularly for experienced lawyers;
 - (ii) requirements for post-qualification supervision;
 - (iii) the feasibility of recognising legal professional qualifications obtained in one Party without the requirement for an aptitude examination or adaptation period to be undertaken in the other Party; and
 - (iv) timeframes for requalification and admission to practise law;
 - (b) share expertise on matters affecting the types of business structures through which lawyers and enterprises of one Party may establish and supply legal services in the other Party, including limited liability partnerships; and
 - (c) share information and knowledge on other regulatory matters affecting the legal profession, including on licensing and standards, joint partnerships, and on wider issues affecting the trade in legal services between the Parties.
4. The Parties shall encourage the Dialogue to meet within two years of the date of entry into force of this Agreement, and thereafter as determined by the Dialogue.
5. The Parties shall encourage the Dialogue to provide the Professional Services Working Group (“Working Group”) with a report on the progress of objectives set out in paragraph 3 and subsequently provide, if requested, updates on any discussions within the Dialogue.

Article 9A.9
Professional Services Working Group

1. The Working Group, established under Article 30.10 (Working Groups – Institutional Provisions), shall be composed of representatives of each Party.
2. The Working Group may invite, as appropriate, relevant experts, including representatives of relevant bodies, to attend meetings.
3. The Working Group may:
 - (a) review and monitor the implementation and operation of this Annex, including with regard to the measures adopted by a Party pursuant to it, and with a view to identifying areas for improvement;
 - (b) exchange information, and facilitate the exchange of information between relevant bodies, on any matters relating to this Annex, including sharing best practices;
 - (c) make recommendations on best practices to the Services and Investment Sub-Committee (“Sub-Committee”); and
 - (d) consider any other issues relating to this Annex including those referred to it by the Sub-Committee or by the Joint Committee, and refer matters to the Sub-Committee, as appropriate.
4. The Working Group shall report to the Sub-Committee.
5. The Working Group shall meet two years after the date of entry into force of this Agreement, and thereafter as agreed by the Parties.

ANNEX 9B

EXPRESS DELIVERY SERVICES

Article 9B.1 Definitions

For the purposes of this Annex:

“express delivery services” means the collection, sorting, transport, and delivery of documents, printed matter, parcels, goods, or other items, on an expedited basis, while tracking and maintaining control of these items throughout the supply of the service. Express delivery services do not include air transport services, services supplied in the exercise of governmental authority, or maritime transport services;¹

“postal monopoly” means a measure of a Party making a postal operator within the Party’s territory the exclusive supplier of specified collection, transport, and delivery services; and

“universal service” means the permanent supply of a delivery service of specified quality at all points in the territory of a Party at affordable prices for all users.

Article 9B.2 Scope

1. A Party that allows a postal monopoly shall define the scope of the monopoly on the basis of objective criteria, including quantitative criteria, such as price or weight thresholds.
2. Each Party has the right to define the kind of universal service obligation it wishes to adopt or maintain. A Party that maintains a universal service obligation shall administer it in a transparent, non-discriminatory, and impartial manner with regard to all service suppliers subject to the obligation.

Article 9B.3 Obligations

1. Neither Party shall allow a supplier of services covered by a postal monopoly or a universal service obligation to cross-subsidise its own, or any other competitive supplier’s, express delivery services with revenues derived from the monopoly postal services or the universal service obligation.

¹ For greater certainty, express delivery services does not include:

- (a) for New Zealand, priority domestic mail services;
- (b) for the United Kingdom, services subject to a universal service obligation.

2. Each Party shall ensure that any supplier of services covered by a postal monopoly does not abuse its monopoly position to act in the Party's territory in a manner inconsistent with the Party's commitments under Article 9.4 (Market Access – Cross-Border Trade in Services), Article 9.5 (National Treatment – Cross-Border Trade in Services), Article 14.5 (Market Access – Investment), or Article 14.6 (National Treatment – Investment), with respect to the supply of express delivery services.²
3. Neither Party shall:
 - (a) require an express delivery service supplier of the other Party, as a condition of authorisation or licensing, to supply a universal service; or
 - (b) assess fees or other charges exclusively on express delivery service suppliers for the purpose of funding the supply of another delivery service.³
4. Each Party shall ensure that any authority responsible for regulating express delivery services is not accountable to any supplier of express delivery services, and that the decisions and procedures that the authority adopts are impartial, non-discriminatory, and transparent with respect to all express delivery service suppliers in its territory.

² For greater certainty, a supplier of services covered by a postal monopoly that exercises a right or privilege incidental to, or associated with, its monopoly position in a manner that is consistent with the Party's commitments listed in this paragraph, with respect to express delivery services, is not acting in a manner inconsistent with this paragraph.

³ This paragraph shall not be construed to prevent a Party from imposing non-discriminatory fees on delivery service suppliers on the basis of objective and reasonable criteria, or from assessing fees or other charges on the express delivery services of its own supplier of services covered by a postal monopoly.

ANNEX 9C

INTERNATIONAL MARITIME TRANSPORT SERVICES

Article 9C.1 Definitions

For the purposes of this Annex:

“container station and depot services” means activities consisting of storing, stuffing, stripping, or repairing of containers and making containers available for shipment, whether in port areas or inland;

“customs clearance services” means the carrying out, on a fee or contract basis, of customs formalities concerning import, export, or through transport of cargo, irrespective of whether these services are the main or secondary activity of the service supplier;

“door-to-door or multimodal transport operations” means the transport of cargo using more than one mode of transport, involving an international sea-leg, under a single transport document;

“feeder services” means the pre and onward transportation by sea of international cargo, including containerised, break bulk, and dry or liquid bulk cargo, between ports located in the territory of a Party, provided that the international cargo should be “en route”, that is, directed to a destination, or coming from a port of shipment, outside the territory of that Party;

“international cargo” means cargo transported by seagoing vessels between a port of a Party and a port of the other Party or of a non-party;

“international maritime transport services” means the transport of passengers or cargo by seagoing vessels between a port of a Party and a port of the other Party or of a non-party and includes the direct contracting with suppliers of other transport services, with a view to covering door-to-door or multimodal transport operations, but not the supply of those other transport services;

“international maritime transport services supplier” means a services supplier that seeks to supply, or supplies, international maritime transport services;

“maritime agency services” means the representation, within a given geographic area, as an agent of the business interests of one or more shipping lines or shipping companies, for the following purposes:

- (a) marketing and sales of maritime transport and related services, from quotation to invoicing, issuance of bills of lading on behalf of the shipping lines or shipping companies, acquisition and resale of the

necessary related services, preparation of documentation, and provision of business information; and

- (b) acting on behalf of the shipping lines or shipping companies organising the call of the vessel or taking over cargo when required;

“maritime auxiliary services” means maritime cargo handling services, customs clearance services, container station and depot services, maritime agency services, maritime freight forwarding services, and storage and warehousing services;

“maritime cargo handling services” means the performance, organisation, and supervision of:

- (a) the loading or discharging of cargo to or from a vessel;
- (b) the lashing or unlashng of cargo; and
- (c) the reception or delivery and safekeeping of cargo before shipment or after discharge,

by stevedoring or terminal operator companies, but does not include work performed by dock labour, when this workforce is organised independently of stevedoring or terminal operator companies;

“maritime freight forwarding services” means the organising and monitoring of shipments on behalf of shippers, through the supply of services, including the arrangement of transport and related services, consolidation and packing of cargo, preparation of documentation, and provision of business information; and

“storage and warehousing services” means storage services of frozen or refrigerated goods, bulk storage services of liquids or gases, and other storage or warehousing services.

Article 9C.2

Scope

This Annex shall apply to measures of a Party affecting the supply of international maritime transport services.

Article 9C.3

Obligations

1. Each Party shall:
 - (a) accord to vessels supplying an international maritime transport service and flying the flag of the other Party, and international

maritime transport services suppliers of the other Party, treatment no less favourable than that accorded by that Party to its own like vessels or like international maritime transport services suppliers, or to like vessels or like international maritime transport services suppliers of a non-party, with regard to:

- (i) access to ports;
- (ii) the use of port infrastructure and services of ports, such as pilotage, towing and tug assistance, provisioning, fuelling and watering, garbage collecting and ballast waste disposal, port captain's services, navigation aids, emergency repair facilities, anchorage, berth, berthing and unberthing services, and shore-based operational services essential to ship operations, including communications, water, and electrical supplies;
- (iii) the use of maritime auxiliary services;
- (iv) access to customs facilities; and
- (v) the assignment of berths and facilities for loading and unloading,

including related fees and charges;

- (b) permit vessels supplying an international maritime transport service and flying the flag of the other Party, and international maritime transport services suppliers of the other Party, to reposition owned or leased empty containers, that are not being carried as cargo against payment, between ports of that Party, subject to the authorisation by the competent authority where applicable; and

- (c) permit:

- (i) vessels flying the flag of the other Party; and
- (ii) international maritime transport services suppliers of the other Party,

to provide feeder services between ports of that Party, subject to the authorisation by the competent authority where applicable.

- 2. Paragraph 1 shall not apply to a measure to the extent that the measure is not subject to an obligation in Chapter 9 (Cross-Border Trade in Services) or Chapter 14 (Investment) by reason of Article 9.8 (Non-Conforming

Measures – Cross-Border Trade in Services) and Article 14.10 (Non-Conforming Measures – Investment).

3. Neither Party shall:
 - (a) adopt or maintain a cargo-sharing arrangement with non-parties concerning maritime transport services, including dry and liquid bulk and liner trade; or
 - (b) adopt or maintain a measure that requires all or part of any international cargo to be transported exclusively by vessels registered in that Party or owned or controlled by nationals of that Party.

CHAPTER 10
DOMESTIC REGULATION

Article 10.1
Definitions

For the purposes of this Chapter:

“authorisation” means the permission to carry out any of the activities referred to in subparagraphs 1(a) and 1(b) of Article 10.2 (Scope), resulting from a procedure to which a person of a Party, as defined in Article 9.1 (Definitions – Cross-Border Trade in Services), must adhere in order to demonstrate compliance with licensing requirements, qualification requirements, or technical standards;

“competent authority” means a central, regional, or local government or authority, or non-governmental body in the exercise of powers delegated by central, regional, or local governments or authorities, which is entitled to take a decision concerning the authorisation; and

“economic activity” means any activity of an industrial, commercial, or professional character or activities of craftsmen, including the supply of services, except for activities performed in the exercise of governmental authority as defined in Article 14.2 (Definitions – Investment).

Article 10.2
Scope

1. This Chapter shall apply to measures of a Party relating to licensing requirements and procedures, qualification requirements and procedures, and technical standards affecting:
 - (a) cross-border trade in services by service suppliers of the other Party as defined in Article 9.1 (Definitions – Cross-Border Trade in Services); and
 - (b) the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of a covered investment in the form of an enterprise, as these terms are defined in Article 14.2 (Definitions – Investment), for the pursuit of the relevant economic activity.

As far as measures relating to technical standards are concerned, this Chapter shall only apply to those measures affecting trade in services.

2. This Chapter shall not apply to services or measures of a Party that are excluded from the scope of:
 - (a) Chapter 9 (Cross-Border Trade in Services) pursuant to paragraphs 3 to 5 of Article 9.3 (Scope – Cross-Border Trade in Services); or
 - (b) Chapter 14 (Investment) pursuant to paragraphs 3 and 5 of Article 14.3 (Scope – Investment).
3. This Chapter shall not apply to licensing requirements and procedures, qualification requirements and procedures, and technical standards pursuant to a measure:
 - (a) to the extent that the measure is not subject to Article 9.4 (Market Access – Cross-Border Trade in Services), Article 9.5 (National Treatment – Cross-Border Trade in Services), or Article 9.7 (Local Presence – Cross-Border Trade in Services) and is referred to in subparagraphs 1(a) to 1(c) of Article 9.8 (Non-Conforming Measures – Cross-Border Trade in Services); or to Article 14.5 (Market Access – Investment) or Article 14.6 (National Treatment – Investment) and is referred to in subparagraphs 1(a) to 1(c) of Article 14.10 (Non-Conforming Measures – Investment); or
 - (b) is referred to in paragraph 2 of Article 9.8 (Non-Conforming Measures – Cross-Border Trade in Services) or paragraph 2 of Article 14.10 (Non-Conforming Measures – Investment).
4. The Parties recognise their respective right to regulate and to introduce new regulation in order to meet government policy objectives.

Article 10.3
Administration of Measures of General Application

Each Party shall ensure that all measures of general application affecting trade in services or the pursuit of an economic activity are administered in a reasonable, objective, and impartial manner.

Article 10.4
Development of Measures

If a Party adopts or maintains a measure relating to authorisation, it shall ensure that:

- (a) requirements which must be met in order to obtain, maintain, or renew an authorisation preclude a competent authority from exercising its power of assessment in an arbitrary manner and are:

- (i) based on objective and transparent criteria;¹
 - (ii) clear and unambiguous;
 - (iii) impartial;
 - (iv) made public in advance; and
 - (v) easily accessible;
- (b) the procedures are impartial, accessible to all applicants, and adequate for applicants to demonstrate whether they meet the requirements, where those requirements exist;
- (c) the procedures do not in themselves prevent the fulfilment of requirements; and
- (d) those measures do not discriminate between men and women.²

Article 10.5 Submission of Applications

If a Party requires authorisation, it shall, to the extent practicable, ensure that its competent authorities avoid requiring an applicant to approach more than one competent authority for each application for authorisation, recognising that if an activity for which authorisation is requested is within the jurisdiction of multiple competent authorities, multiple applications for authorisation may be required.

Article 10.6 Application Timeframes

If a Party requires authorisation, it shall ensure that its competent authorities, to the extent practicable, permit submission of an application at any time throughout the year. If a specific time period for applying exists, the Party shall ensure that the competent authorities allow a reasonable period for the submission of an application.

¹ Such criteria may include competence and the ability to supply a service or pursue an economic activity, including to do so in a manner consistent with the Party's regulatory requirements, such as health and environmental requirements. Competent authorities may assess the weight to be given to each criterion.

² Differential treatment that is reasonable and objective, and aims to achieve a legitimate purpose, and adoption by the Parties of temporary special measures aimed at accelerating *de facto* equality between men and women, shall not be considered discrimination for the purposes of this subparagraph.

Article 10.7
Electronic Applications and Acceptance of Copies

If a Party requires authorisation, it shall ensure that its competent authorities:

- (a) to the extent practicable, provide for applications to be completed by electronic means, including from within the territory of the other Party; and
- (b) accept copies of documents authenticated in accordance with the Party's domestic law in place of original documents unless the competent authorities require original documents to protect the integrity of the authorisation process.

Article 10.8
Processing of Applications

1. If a Party requires authorisation, it shall ensure that its competent authorities:

- (a) to the extent practicable, publish in advance an indicative timeframe for processing an application;
- (b) confirm in writing³ that an application has been received and, at the request of the applicant, provide without undue delay information concerning the status of the application;
- (c) ascertain without undue delay the completeness of an application for processing under the Party's laws and regulations;
- (d) if the competent authorities consider an application complete for processing under the Party's laws and regulations, within a reasonable period of time after the submission of the application, ensure that:
 - (i) the processing of the application is completed; and
 - (ii) the applicant is informed in writing of the decision concerning the application;⁴
- (e) if the competent authorities consider an application incomplete for processing under the Party's laws and regulations, within a reasonable period of time:

³ References in subparagraphs (b) and (d) to "in writing" includes in electronic format.

⁴ Competent authorities may meet this requirement by informing an applicant in advance, in writing, including through a published measure, that lack of response after a specified period of time from the date of submission of an application indicates acceptance of the application.

- (i) inform the applicant that the application is incomplete;
- (ii) at the request of the applicant, identify the additional information required to complete the application and provide guidance to the applicant to assist them in completing an application correctly; and
- (iii) provide the applicant with the opportunity⁵ to correct deficiencies,

however, if none of the above is practicable, and the application is rejected due to incompleteness, competent authorities shall ensure that they inform the applicant within a reasonable period of time; and

- (f) if an application is rejected, to the extent possible, either upon their own initiative or upon request of the applicant, inform the applicant in writing and without delay of the reasons for rejection and the procedures for resubmission of an application. An applicant should not be prevented from submitting another application⁶ solely on the basis of a previously rejected application.

2. Each Party shall ensure that:

- (a) its competent authority grants an authorisation as soon as it determines that the conditions for authorisation have been met; and
- (b) once granted by a competent authority, an authorisation enters into effect without undue delay, subject to the applicable terms and conditions.⁷

Article 10.9

Fees

Each Party shall ensure that the authorisation fees charged by its competent authorities are reasonable, transparent, based on authority set out in a measure, made public in advance, payable by electronic means, and do not in themselves restrict the supply of the relevant service or pursuit of the relevant economic activity.⁸

⁵ This opportunity does not require a competent authority to provide extensions of deadlines.

⁶ Competent authorities may require that the content of such an application has been revised.

⁷ Competent authorities are not responsible for delays due to reasons outside their competence.

⁸ Authorisation fees do not include fees for the use of natural resources, payments for auction, tendering or other non-discriminatory means of awarding concessions, or mandated contributions to universal service provision.

Article 10.10
Examinations

1. If a Party requires an examination for authorisation, it shall ensure that its competent authorities schedule the examination at reasonably frequent intervals and provide a reasonable period of time to enable applicants to request to take the examination.
2. To the extent practicable, if a Party requires an examination for authorisation, it shall accept a request in electronic format to take that examination and consider the use of electronic means in other aspects of the examination process.

Article 10.11
Objectivity, Impartiality, and Independence

If a Party adopts or maintains a measure relating to authorisation, it shall ensure that the competent authority processes an application and reaches and administers its decisions:

- (a) objectively and impartially; and
- (b) in a manner independent from any service supplier or person pursuing an economic activity for which the authorisation is required.⁹

Article 10.12
Publication and Information Available

1. If a Party requires authorisation, the Party shall promptly publish the information necessary for persons pursuing or seeking to pursue the activities referred to in paragraph 1 of Article 10.2 (Scope) for which the authorisation is required to comply with the requirements, technical standards, and procedures for obtaining, maintaining, amending, and renewing that authorisation. Each Party shall ensure that this information is easily accessible through electronic means. Where it exists, that information shall include:
 - (a) contact information of relevant competent authorities;
 - (b) the requirements and procedures;
 - (c) fees;
 - (d) technical standards;

⁹ This paragraph does not mandate a particular administrative structure.

- (e) procedures for appeal or review of decisions concerning applications;
 - (f) procedures for monitoring or enforcing compliance with the licensing requirements or qualifications requirements;
 - (g) opportunities for public involvement, such as through hearings or comments; and
 - (h) indicative timeframes for the processing of an application.
2. To the extent practicable, each Party shall require its competent authorities to respond to any reasonable request for information or assistance.

Article 10.13

Review Procedures for Administrative Decisions

Each Party shall maintain judicial, arbitral, or administrative tribunals or procedures which provide, at the request of an affected service supplier of the other Party or person of the other Party pursuing an economic activity, for the prompt review of and, where justified, appropriate remedies for, administrative decisions that affect the supply of a service or pursuit of an economic activity. Where those procedures are not independent of the competent authority of a Party entrusted with the administrative decision concerned, the Party shall ensure that the procedures provide for an objective and impartial review.

Article 10.14

Technical Standards

Each Party shall encourage its competent authorities, when adopting technical standards, to adopt technical standards developed through open and transparent processes, and shall encourage any body, including relevant international organisations,¹⁰ designated to develop technical standards to use open and transparent processes.

Article 10.15

Limited Number of Licences

If the number of licences available for a given activity is limited because of the scarcity of available natural resources or technical capacity, a Party shall in accordance with its laws and regulations apply a selection procedure to potential candidates which provides full guarantees of impartiality and transparency, including, in particular, adequate publicity about the launch, conduct, and

¹⁰ The term “relevant international organisations” refers to international bodies whose membership is open to the relevant bodies of each Party.

completion of the procedure. In establishing the rules for the selection procedure, a Party may take into account legitimate public policy objectives, including, but not limited to, considerations of health, safety, the protection of the environment, and the preservation of cultural heritage.

Article 10.16
Opportunity to Comment Before Entry into Force

To the extent practicable and in a manner consistent with its legal system for adopting laws and regulations, each Party shall consider any comment received in response to any consultation documentation published pursuant to paragraph 2 of Article 29.2 (Publication – Transparency) in relation to matters within the scope of this Chapter and make publicly available a summary of how relevant input received has informed the development of the proposed measure.¹¹

Article 10.17
Enquiry Points

Each Party shall maintain or establish appropriate mechanisms for responding to enquiries from service suppliers or persons pursuing an economic activity regarding the measures within the scope of this Chapter.

¹¹ This paragraph is without prejudice to the final decision of a Party that adopts or maintains any measure for authorisation for the supply of a service or pursuit of an economic activity.

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