(*Regulation 1(4) and Column 3 to Schedule 1 in the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020)*

**Origin Reference Document implementing the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and New Zealand signed on 28th February 2022 (“the New Zealand Origin Reference Document”)**

**Version 1.0, dated 20th February 2023**

**Overview:**

1. This document is the relevant origin reference document referred to in column 3 of the table in Schedule 1 of the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020 (“the Regulations”) for the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and New Zealand, signed on 28th February 2022 (“the United Kingdom-New Zealand Agreement”).
2. Section A of this document lists the conditions which goods must meet in order to qualify as originating goods for the purposes of the United Kingdom-New Zealand Agreement, in accordance with regulation 6 of the Regulations.
3. Section B of this document sets out the requirements and conditions for proving that goods qualify as originating goods, in accordance with regulation 14 of the Regulations.
4. In this document, unless otherwise specified, words and expressions have the meaning given in the Regulations.
5. This document takes effect from the date on which the United Kingdom-New Zealand Agreement enters into force.

**Section A**

# RULES OF ORIGIN

*Article 1*

**Definitions**

For the purposes of this Origin Reference Document:

(a) “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;

(b) “customs authority”means:

(i) with respect to New Zealand, the New Zealand Customs Service or its successor;

(ii) with respect to the United Kingdom, His Majesty’s Revenue and Customs or its successor or, where relevant, any other authority responsible for customs matters within its territory.

(c) “Customs Valuation Agreement” means the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement;

(d) “days” means calendar days, including weekends and holidays;

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

(f) “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;

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

(h) “Harmonized System 2017” or “HS 2017” means the Harmonized Commodity Description and Coding System, including its General Rules of Interpretation, Section Notes, Chapter Notes, and Subheading Notes, amended as at January 2017;

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

(j) “non-originating good” or “non-originating material” means a good or material that does not qualify as originating in accordance with this Origin Reference Document;

(k) “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 18 (Origin Declaration);

(l) “originating good” or “originating material” means a good or material that qualifies as originating in accordance with this Origin Reference Document;

(m) “Parties’ means the parties to the United Kingdom-New Zealand Agreement, each a ‘Party’;

(n) “person” means a natural person or an enterprise;

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

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

(q) “recovered material” means a material comprising one or more individual parts that results from:

(i) the disassembly of a used good into individual parts; and

(ii) the cleaning, testing, or other processing of those individual parts as necessary for improvement to sound working condition;

(r) “remanufactured goods” means a good that:

(i) is entirely or partially comprised of recovered materials;

(ii) has similar life expectancy and performance compared to the equivalent good when new; and

(iii) has a warranty similar to that applicable to such a good when new;

(s) “territory” means:

(i) for New Zealand, the territory of New Zealand and the exclusive economic zone, seabed, and subsoil over which it exercises sovereign rights with respect to natural resources in accordance with international law, but does not include Tokelau;

(ii) in respect of the United Kingdom:

(A) the territory of the United Kingdom of Great Britain and Northern Ireland including its territorial sea and airspace;

(B) all the areas beyond the territorial sea of the United Kingdom, including the seabed and subsoil of those areas, over which the United Kingdom may exercise sovereign rights or jurisdiction in accordance with international law;

(C) the Bailiwick of Guernsey, the Bailiwick of Jersey, and the Isle of Man (including their airspace and the territorial sea adjacent to them), territories for whose international relations the United Kingdom is responsible; and

(D) any territory for whose international relations the United Kingdom is responsible and to which the United Kingdom-New Zealand Agreement is extended or further extended in accordance with Article 33.6 (Territorial Extension – Final Provisions) of that Agreement;

(t) “the United Kingdom-New Zealand Agreement” means the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and New Zealand signed on 28th February 2022, referred to in Column 1 of the table in Schedule 1 of the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020; and

(u) “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:

(i) 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

(ii) 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 2*

## Origin Criteria

Except as otherwise provided in this Origin Reference Document, 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 (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 II (Product Specific Rules of Origin),

in each case, provided the good satisfies all other applicable requirements of this Origin Reference Document.

*Article 3*

## Wholly Obtained Goods

For the purposes of Article 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 4*

## Regional Value Content

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

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

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

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

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

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 5 (Materials Used in Production) to Article 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 5 (Materials Used in Production) to Article 7 (Further Adjustments to the Value of Materials).

*Article 5*

## Materials Used in Production

1. If a non-originating material undergoes further production such that it satisfies the requirements of this Origin Reference Document, 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. 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 6*

**Value of Materials Used in Production**

For the purposes of this Origin Reference Document, 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 7*

## Further Adjustments to the Value of Materials

1. For an originating material, the following expenses may be added to the value of the material, if not included under Article 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. 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 8*

## Cumulation

1. 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 2 (Origin Criteria) and all other applicable requirements in this Origin Reference Document.

2. 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. 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.

*Article 9*

## Tolerance

Where a good contains non-originating materials that do not satisfy the applicable change in tariff classification requirement specified in Annex II (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 2017, 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 Origin Reference Document, 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 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 11*

## Treatment of Indirect Materials

1. 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 part of that production.

*Article 12*

## Accessories, Spare Parts, Information Materials, and Tools

1. For the purpose of determining origin of a good, accessories, spare parts, information material, and tools that 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 II (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. 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 13*

## Sets of Goods

1. 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 14*

## Treatment of Packaging Materials and Packing Materials

1. 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 II (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. 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 15*

## Recovered Materials and Remanufactured Goods

For the purposes of this Origin Reference Document:

(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 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. 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.

**Section B**

# ORIGIN PROCEDURES

*Article 17*

## Claims for Preferential Treatment

1. 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 18 (Origin Declaration).

2. In addition to the method provided for in paragraph 1, 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. A claim for preferential tariff treatment may be denied if the importer, exporter, or producer of the good being imported fails to comply with any requirement of this Origin Reference Document. A claim for preference may be denied if the good does not qualify as an originating good.

4. If a claim for preferential tariff treatment is based on an origin declaration, an importer must provide, on the request of the importing Party’s customs authority, 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 18*

## Origin Declaration

1. An origin declaration does not need to follow a prescribed format, provided it contains all minimum data elements identified in Annex I (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.[[1]](#footnote-2)

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 the United Kingdom-New Zealand Agreement, the customs authority of the importing 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 2017 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 19*

## Waiver of Origin Documentation

1. An importer, exporter or producer shall not be required to present an origin declaration as specified in Article 18 (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. Paragraph 1 does not apply to an importation when the customs authority of the importing Party reasonably considers that the importation is part of a series of importations that have been undertaken or arranged for the purpose of avoiding the requirements of this Origin Reference Document related to origin declarations.

*Article 20*

## Delayed Claims for Preferential Treatment

1. 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, an importer shall be required to:

(a) make a claim for preferential tariff treatment;

(b) provide a statement that the good was originating at the time of importation;

(c) provide a copy of an origin declaration, if the claim is based on 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.[[2]](#footnote-3)

*Article 21*

## Incorrect Claims for Preferential Treatment

1. 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.
2. If a 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.
3. If a claim is based on 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.
4. When considering imposing a penalty in relation to an incorrect claim for preferential tariff treatment, a Party may consider as a significant mitigating factor a voluntary notification given in accordance with paragraph 1, 2 or 3, provided in the case of a notification given by an importer, the importer corrects the error and repays any duties owing.

*Article 22*

## Minor Errors and Discrepancies

1. An origin declaration shall not be rejected 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. If the customs authority of the importing Party 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 the corrected origin declaration.

*Article 23*

**Record Keeping Requirements**

1. An exporter or producer that has completed an origin declaration is required 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. An importer claiming preferential tariff treatment for a good imported into the territory of a Party shall maintain, for four years after the completion of the origin declaration, or for such longer period of time as that Party may specify:

(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.

3. In accordance with a Party’s law and regulations, an importer, exporter, or producer may maintain documentation or records in any medium, provided that the documentation or records can be retrieved and printed.

4. Preferential treatment to a good that is the subject of a verification of origin may be denied when the importer, exporter, or 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 Origin Reference Document; or

(b) denies access to those records or documentation.

*Article 24*

## Documentation Issued in a Non-Party

A claim for preferential tariff treatment shall not be rejected for the sole reason that any supporting documents which are required pursuant to paragraph 4 of Article 18 (Origin Declaration) were issued in a non-party.

*Article 25*

## Transitional Provisions for Goods in Transit

Preferential tariff treatment shall be granted to an originating good, if on the date of entry into force of the United Kingdom-New Zealand Agreement, the good:

(a) was being transported to that Party in accordance with Article 10 (Non-Alteration); or

(b) had not been imported into that Party,

and if a valid claim under Article 17 (Claims for Preferential Tariff Treatment) for preferential tariff treatment is made within 180 days of the date of entry into force of the United Kingdom-New Zealand Agreement for that Party.

*Article 26*

## Annexes

The Annexes to this Origin Reference Document are an integral part thereof.

**ANNEX I**

# ORIGIN DECLARATIONS – GUIDANCE

## Minimum Data Elements

An origin declaration that is the basis for a claim for preferential tariff treatment under the United Kingdom-New Zealand Agreement shall include the following elements:[[3]](#footnote-4)

**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

(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 18 (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.

**ANNEX II**

# 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 2017;

(b) “chapter” means the first two digits in the tariff classification number under the Harmonized System 2017;

(c) “heading” means the first four digits in the tariff classification number under the Harmonized System 2017; and

(d) “subheading” means the first six digits in the tariff classification number under the Harmonized System 2017.

For the avoidance of doubt, if a product or material is classified differently under HS 2017 and the Goods Classification Table made pursuant to the Taxation (Cross-border Trade) Act 2018 and the Customs Tariff (Establishment) (EU Exit) Regulations 2020, contained in Annex 1 to the Tariff of the United Kingdom and interpreted in accordance with Part Two of the Tariff of the United Kingdom, HS 2017 shall be used to classify the product for the purposes of determining which product specific rule, or set of rules of origin, applies to the product and to classify the material for the purposes of determining the application of a product specific rule.

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 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 (*Lactuca sativa*) and chicory (*Cichorium spp*.), 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 (*Pisum sativum*) | CC |
| 07 | 0710.22 | - Leguminous vegetables, shelled or unshelled: beans (*Vigna spp., Phaseolus spp*.) | 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 (*Corylus spp*.): in shell | CC |
| 08 | 0802.22 | - Hazelnuts or filberts (*Corylus spp*.): shelled | CTSH |
| 08 | 0802.31 | - Walnuts: in shell | CC |
| 08 | 0802.32 | - Walnuts: shelled | CTSH |
| 08 | 0802.41 | - Chestnuts (*Castanea spp*.): in shell | CC |
| 08 | 0802.42 | - Chestnuts (*Castanea spp*.): 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 (*Cola spp*.) | 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 *Piper*; dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* |   |
| 09 | 0904.11 | - Pepper: neither crushed nor ground | CC |
| 09 | 0904.12 | - Pepper: crushed or ground | CTSH |
| 09 | 0904.21 | - Fruits of the genus *Capsicum* or of the genus *Pimenta*: dried, neither crushed nor ground | CC |
| 09 | 0904.22 | - Fruits of the genus *Capsicum* or of the genus *Pimenta*: 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 (*Cinnamomum zeylanicum 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 *Cichorium intybus sativum*) 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 ELSEWHERE SPECIFIED OR INCLUDED | CC |
| 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 (*Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea*) 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.[[4]](#footnote-5) |
| 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 fermented beverages and non-alcoholic beverages, not elsewhere specified or included | CTH |
| 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, of stones of heading 2515 or 2516, whether or not heat-treated | CTH or RVC40 |
| 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 H3BO3 calculated on the dry weight | CTH or RVC40 |
| 25 | 2529 | Feldspar; leucite, nepheline and nepheline syenite; fluorspar | 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 |  | MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES  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 (ii) human, animal or plant cells;   (b) the production, isolation or purification of cellular or intercellular structures (such as isolated genes, gene fragments and plasmids); or (c) fermentation.  **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.  **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".  The following processes are not chemical reactions for purposes of origin: (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.   This definition comprises all types of polymerization reactions.   **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.      For the purposes of this rule: (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 refineries, gas oils may be further processed into lubricating oils.    **Isomer Separation Rule** **“Isomer separation”** means the isolation or separation of isomers from a mixture of isomers.   **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.   **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.   **Purification Rule** **“Purification”** means purification which results in one of the following criteria being satisfied: (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: (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 (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 mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured | CTH or RVC40 or Process Rule |
| 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 VIPRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIESNotwithstanding 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 (ii) human, animal or plant cells;   (b) the production, isolation or purification of cellular or intercellular structures (such as isolated genes, gene fragments and plasmids); or (c) fermentation.  **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.  **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".  The following processes are not chemical reactions for purposes of origin: (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.   This definition comprises all types of polymerization reactions.   **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.      For the purposes of this rule: (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 refineries, gas oils may be further processed into lubricating oils.    **Isomer Separation Rule** **“Isomer separation”** means the isolation or separation of isomers from a mixture of isomers.   **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.   **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.   **Purification Rule** **“Purification”** means purification which results in one of the following criteria being satisfied: (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: (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 (vii) nuclear grade uses.   **Additional process rules for 3824.99 and 38.26** Biodiesel is obtained through transesterification, esterification or hydrotreatment.  |  |
| 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 | PLASTICS AND ARTICLES THEREOFNotwithstanding 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 (ii) human, animal or plant cells;   (b) the production, isolation or purification of cellular or intercellular structures (such as isolated genes, gene fragments and plasmids); or (c) fermentation.  **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.  **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".  The following processes are not chemical reactions for purposes of origin: (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.   This definition comprises all types of polymerization reactions.   **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.      For the purposes of this rule: (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 refineries, gas oils may be further processed into lubricating oils.    **Isomer Separation Rule** **“Isomer separation”** means the isolation or separation of isomers from a mixture of isomers.   **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.   **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.   **Purification Rule** **“Purification”** means purification which results in one of the following criteria being satisfied: (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: (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 (vii) nuclear grade uses.   |   |
| 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 THEREOFNotwithstanding 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 (ii) human, animal or plant cells;   (b) the production, isolation or purification of cellular or intercellular structures (such as isolated genes, gene fragments and plasmids); or (c) fermentation.  **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.  **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".  The following processes are not chemical reactions for purposes of origin: (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.   This definition comprises all types of polymerization reactions.   **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.      For the purposes of this rule: (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 refineries, gas oils may be further processed into lubricating oils.    **Isomer Separation Rule** **“Isomer separation”** means the isolation or separation of isomers from a mixture of isomers.   **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.   **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   **Purification Rule** **“Purification”** means purification which results in one of the following criteria being satisfied: (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: (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 (vii) nuclear grade uses.   |   |
| 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/m2 | CTH or RVC40 |
| 52 | 5209 | Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m2 | 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/m2 | 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/m2 | 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 (*Cannabis sativa L*.), 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 *Musa textilis Nee*), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock) | 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 dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm | CC or RVC40 |
| 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/m2 | 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/m2 | 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 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 | CC or RVC40 |
| 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 example, kieselguhr, tripolite or diatomite) or of similar siliceous earths | CTH or RVC40 |
| 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 spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses | CTH or RVC40 |
| 70 | 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 (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails | CTH or RVC40 |
| 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, but excluding such articles with heads of copper | CTH or RVC40 |
| 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 stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included | 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 bifurcated rivets, of base metal; beads and spangles, of base metal. | CTH or RVC40 |
| 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 fuel or lubricants, of the type used in filling-stations or in garages | CTSH or RVC40 |
| 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 material into a bag or container, including hopper scales | CTSH or RVC40 |
| 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 shovels, excavators, shovel loaders, tamping machines and road rollers | CTH or RVC40 |
| 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 an automatic data processing machine or to a network | CTSH or RVC40 |
| 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 means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461 | CTH or RVC40 |
| 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 other ligneous materials and other machinery for treating wood or cork | CTSH or RVC40 |
| 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 |

1. For goods imported into the UK, a declaration of origin is valid for the period provided in regulation 15 of the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020. [↑](#footnote-ref-2)
2. For goods imported into the UK, an application for repayment of import duty can be made in accordance with the period provided in regulation 16(3) of the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020. [↑](#footnote-ref-3)
3. Elements may be omitted if contained on the attached Invoice or Commercial Document. [↑](#footnote-ref-4)
4. 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. [↑](#footnote-ref-5)