

COMPRISING:  
**Volume 2**  
Schedule of duty and trade  
statistical descriptions,  
codes and rates

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# Integrated Tariff of the United Kingdom

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## Section 1: Background

### 7.1.1 General

The EC has a number of preferential trade arrangements with certain individual countries or groups of countries outside the EC. These provide for particular goods originating in the countries concerned to be imported and entered to free circulation at reduced rates of customs import duty. Details of these rates, which are often zero, are shown in column 6 of the Schedule in Volume 2.

### 7.1.2 Countries entitled to preference

The different countries and groups of countries are referred to at the head of column 6 or in footnotes to the Schedule in Volume 2. An alphabetical list of countries with specific information concerning country codes and preference types is at Section 3 of this Part. The countries eligible under the Generalised System of Preferences (GSP) are listed in Section 4 of this Part. Countries within the African, Caribbean and Pacific States (ACP), Overseas Countries and Territories (OCT) and countries for which special arrangements exist for sugar are listed in Section 5 of this Part.

### 7.1.3 Preferential Trade Arrangements

In essence, to be admissible to a preference, imported goods must:

- 1 be of a description shown in Volume 2 as eligible for the preference;
- 2 qualify as originating in the preference country in accordance with the origin rules for that preference;
- 3 have been transported direct from the preference country to the EC; and
- 4 be covered by a valid proof of origin (preference certificate, or where available a declaration on an invoice or other commercial document).

### 7.1.4 Restrictions on preference

For some goods the availability of preferential rates is restricted under tariff quota or ceiling or limited to a certain period of the year. Further details can be found in Part 8 of this Volume.

### 7.1.5 Alternative Reliefs

Some countries are eligible for preferential treatment under two separate arrangements. Other non-preferential duty reliefs may also be available eg customs duty suspensions (Part 9 of this Volume). In a few cases it may appear that the preferential rate of duty (in column 6 of the Schedule in Volume 2) is shown as equal to or greater than the full rate of duty (in column 5). **Importers should satisfy themselves that their goods are entered at the most advantageous rate for which they are eligible and for which appropriate valid documents are held.**

### 7.1.6 Preference Law

Preference Law for all goods is contained in EC Legislation which can be found in the Official Journals (OJs) of the European Communities. The Legislation for each preference country or group of countries are listed in Section 6 of this Part.

### 7.1.7 Anti-Dumping duties

Preferential arrangements do not affect liability to anti-dumping duties and provisional charges to anti-dumping duty (see Part 6 of this Volume).

### 7.1.8 Turkey

Details of the conditions to be satisfied and the procedures to be used to obtain EC-Turkey preference rates of duty are explained in Notice 812. The rates of duty are set out in column 6 of the Schedule in Volume 2.

### 7.1.9 Preferences from other countries

A full explanation of the conditions to be met before goods are eligible for preferential treatment and of the documents required to establish entitlement is in Notice 826.

**IMPORTANT: Importing under preference carries certain risks.** Customs may check goods which are imported at preferential rates of duty. **Where any of these checks show that the goods do not qualify you will have to pay duty at the full (non-preferential) rate; NB. Community legislation allows for the collection of back duty for a period of up to 3 years after the goods have been imported.**

However, on 19 December 2000 an important amendment to Article 220.2(b) of the Community Customs Code (EC Regulation 2913/92) entered into force. **It provides you, in certain circumstances, with relief from your liability to pay customs duty on products which were not entitled to the preferential rate of duty claimed at the time of importation.** It applies in cases where:

- a duty liability arises (a duty demand is issued) on or after 19 December 2000 for products which are covered by an authentic preference certificate (GSP Form A or EURI Movement Certificate) which has been issued by the proper authority in the exporting country (it does not apply to products which are covered by origin declarations on invoices or other commercial documents); and
- it can be demonstrated to our satisfaction that the claims to preference were made in good faith.

*Entitlement to relief under the good faith arrangements will depend on the circumstances of individual cases.*

However, you can help yourself to avoid a liability to duty by obtaining documentary evidence which clearly shows that either before or during the period in which the goods were imported you:

- Obtain a copy of the appropriate Customs Notice (see below);
- Find out the origin rule for the product concerned;
- Remind your overseas supplier of the rule and ask for written confirmation that it has been met. It would also be prudent to ask your supplier to provide some relevant details that demonstrate compliance with the rule. For example, if you are importing garments ask about the origin of the fabric used;

**What else can you do to check that your goods have met the rules:**

There are a number of things that you can do. For example:

- If you purchase your goods through selling agents in the overseas country you could ask them to provide you with written confirmation that the rules have been met;
- If visiting the overseas factory you could obtain confirmation at first hand that the rules had been met; or
- You could obtain Binding Origin Information (BOI) for your products (you can find out more about the binding origin system in Customs Notice 831 *Binding Origin Information (BOI)* which is available from our National Advice Service).

If you suspect the accuracy of any of the information received you could seek further written clarification from your supplier.

You should consult the Customs National Advice Service if, when you have received a response from your supplier, you are still unsure that your goods are entitled to a preferential rate of duty. Allow yourself plenty of time, as it will not always be possible to provide you with an immediate answer.

**You should not claim preference until you have completed these checks.** If they confirm that any goods which you have imported in the meantime are entitled to a

preferential rate of duty, you can make a belated claim any time up to three years from the date on which the goods were originally entered.

If you are already claiming a preferential rate of duty on goods which have not been subjected to the above checks you should consider whether it would be worthwhile making appropriate enquiries of your supplier. You must stop making claims to preference immediately if the enquiries show that your goods are not meeting the origin rules.

If you are going to import the same goods over a long period of time you should consider whether there would be any benefit in making regular checks with your supplier to ensure that there has not been a change in the manufacturing process or the origin of the materials and components used, which could affect entitlement to preference. You must again, immediately stop making claims to preference if these checks show that your goods are no longer meeting the origin rules.

You can find out more about the "good faith" arrangements and the circumstances in which relief may be granted by reading Customs Notice 826 – Tariff Preferences: Imports.

Details of the origin rules can be found in:

Customs Notices:

828 Rules of origin for Algeria, Ceuta, Chile, Lebanon, Egypt, South Africa, Melilla, Morocco, Croatia, Bosnia-Herzegovina, Serbia and Montenegro, Kosovo, Albania ACP, OCT, EEA/EFTA, Macedonia, Faroe Islands, Israel, Tunisia, Jordan Territories of the West Bank and Gaza Strip, the beneficiary countries of the GSP and Turkey

829 Rules of origin for Syria

832 Rules of origin for Mexico

These Notices are available from Customs National Advice Service. They are also published on the Revenue and Customs Internet Website at:  
<http://www.hmrc.gov.uk>

#### 7.1.10

For information about the availability of preferential rates of duty for particular products and for general information about the EC's preferential trade arrangements contact: The Customs National Advice Service Tel. 0845 010 9000.

For further information on the scope and coverage of preferential arrangements contact:

GSP, African, Caribbean and Pacific Countries

► Department for Business Enterprise & Regulatory Reform  
Europe and World Trade Division  
1 Victoria Street  
London SW1E 6SW  
Tel. 020 7215 5922 ◀

Central and Eastern Europe, EFTA, EEA, Former Yugoslavia:

► Department for Business Enterprise & Regulatory Reform  
Europe and World Trade Division  
1 Victoria Street  
London SW1E 6SW  
Tel. 020 7215 5772 ◀

Middle East, Latin America, Eastern Mediterranean:

► Department for Business Enterprise & Regulatory Reform  
Europe and World Trade Division  
1 Victoria Street  
London SW1E 6SW  
Tel. 020 7215 5771 ◀

For information on all preferential and non-preferential origin rules:

► Department for Business Enterprise & Regulatory Reform  
Europe and World Trade Division  
1 Victoria Street  
London SW1E 6SW  
Tel. 020 7215 5059 ◀

For administration of all tariff quotas:

The Central Tariff Quota Unit (CTQU)  
Frontiers Customer Unit  
6th Floor North  
Portcullis House  
27 Victoria Avenue  
Southend-on-Sea  
Essex SS2 6AL  
Tel. 01702 366787

## Section 2: Alphabetical list of countries eligible for preference

### 7.2.1 General

The alphabetical list in Section 3 shows those countries whose goods may be allowed preferential rates of customs duty on entry to free circulation in the UK. The rates of duty applicable to goods from each eligible country can be found in column 6 of the Schedule in Volume 2. If a country is not shown in the list there are no preferential rates available from that country.

### 7.2.2 Schedule in Volume 2

Codes in column 6 (or in a footnote) of the Schedule in Volume 2 are shown only if a preferential rate exists for individual countries or groups of countries. Where a country code or country group code does not appear on a tariff line (or in a footnote) there is no preferential rate for that country or group of countries. The rate of customs duty in Column 5 applies (unless a suspension rate or other duty relief is shown in column 3).

'Misc. P', when shown in column 6 of the schedule in Volume 2, indicates that all of the following countries/territories/groups of countries are eligible for the preferential rate shown:

Faroe Islands (FO), Israel (IL), Occupied Palestinian Territory (West Bank (including East Jerusalem) and Gaza Strip) (PS), African, Caribbean and Pacific (ACP), States, Overseas Countries and Territories (OCT), Mashraq (MCH) countries and Maghreb (MGB) countries.

### 7.2.3 How to use the list in Section 3

Column 1 indicates the country.

Column 2 identifies the code for each country which is shown against the commodity code in column 6 of the Schedule in Volume 2 if there is a preferential rate for that country for that commodity.

Column 3 indicates the preferential arrangement(s) a particular country is entitled to and the appropriate code, which appears in column 6 of the Schedule (where 'Misc.P' appears in column 6, paragraph 7.2.2 refers). It also shows the codes denoting membership of country groups which may benefit from preferential rates of customs duty within tariff quota and ceiling restrictions or for other quota reliefs outside of preferential arrangements. No entitlement is shown in this column for any country which appears in Sections 4F and 5D.

Explanatory notes on the codes used and other information immediately follow the list.

Section 3: List of countries benefitting from preferential trade arrangements

Country (1)	Country code (2)	Preferential and other arrangements (3)	Country (1)	Country code (2)	Preferential and other arrangements (3)
Abu Dhabi	DH	GSP	Falkland Islands	FK	OCT
Afghanistan	AF	GSP/LDDC <sup>1</sup> ;	Faroe Islands	FO	FO
Ajman	HA	GSP	Fiji	FJ	GSP; ACP
Albania	AL	AL <sup>9</sup> /RY;	French Polynesia	PF	GSP; OCT
Algeria	DZ	GSP; MGB	French Southern Territory	TF	OCT
Andorra	AD	AD <sup>4</sup>	Fujairah	HA	GSP
Angola (incl Cabinda)	AO	GSP/LDDC <sup>1</sup>	Gabon	GA	GSP
Anguilla	AI	OCT	Gambia	GM	GSP/LDDC <sup>1</sup>
Antigua and Barbuda	AG	ACP	Georgia	GE	GSP
Antilles (Netherlands)			Ghana	GH	GSP; ACP
see Bonaire; Curaçao; Saba;			Gibraltar	GI	GSP
St Eustatius; St Maarten			Greenland	GL	GSP; OCT
(South).			Grenada	GD	GSP; ACP
Argentina	AR	GSP; THQ <sup>2</sup>	Guatemala	GT	GSP/LDDC <sup>1</sup> / CAC <sup>2</sup> ; THQ <sup>2</sup>
Armenia	AM	GSP	Guyana	GY	GSP; ACP
Aruba	AW	GSP; OCT	Haiti	HT	GSP/LDDC <sup>1</sup> ; ACP
Ascension (See St Helena and			Honduras	HN	GSP/LDDC <sup>1</sup> / CAC <sup>2</sup> ; THQ <sup>2</sup>
Dependencies).			Iceland	IS	EEA; EFTA;
Azerbaijan	AZ	GSP	India	IN	GSP; THQ <sup>2</sup>
Bahamas	BS	ACP	Indonesia	ID	GSP; THQ <sup>2</sup>
Bahrain	BH	GSP	Iran	IR	GSP; THQ <sup>2</sup>
Bangladesh	BD	GSP/LDDC <sup>1</sup> ; THQ <sup>2</sup>	Israel	IL	IL
Barbados	BB	GSP; ACP	Ivory Coast	CI	GSP; ACP
Belarus	BY	GSP <sup>5</sup>	Jamaica	JM	GSP; ACP
Belize	BZ	GSP; ACP	Jordan	JO	MCH; GSP
Benin	BJ	GSP/LDDC <sup>1</sup>	Kazakhstan	KZ	GSP
Bhutan	BT	GSP/LDDC <sup>1</sup>	Kenya	KE	GSP; ACP
Bolivia	BO	GSP/LDDC <sup>1</sup> /CAC <sup>2</sup> ; THQ <sup>2</sup>	Kiribati	KI	GSP/LDDC <sup>1</sup>
Bonaire	AN	GSP; OCT	Kosovo	XK	RY <sup>9</sup>
Bosnia and Herzegovina	BA	RY	Kuwait	KW	GSP
Botswana	BW	GSP; ACP	Kyrgyz Republic	KG	GSP
Brazil	BR	GSP; THQ <sup>2</sup>	(formerly Kyrgyzstan)		
British Virgin Islands	VG	OCT	Laos	LA	GSP/LDDC <sup>1</sup> ; THQ <sup>2</sup>
Brunei Darussalam	BN	GSP	Lebanon	LB	GSP; MCH
Burundi	BI	GSP/LDDC	Lesotho	LS	GSP/LDDC <sup>1</sup> ; ACP
Cambodia (Kampuchea)	KH	GSP/LDDC <sup>1</sup>	Libya	LY	GSP
Cameroon	CM	ACP	Liechtenstein	LI	EEA; EFTA
Cape Verde	CV	GSP/LDDC <sup>1</sup>	Macao	MO	GSP
Cayman Islands	KY	OCT	Macedonia (F.Y.R.)	MK	RY; MK <sup>9</sup>
Ceuta	XC	XC <sup>3</sup>	Madagascar	MG	ACP; GSP/LDDC <sup>1</sup>
Chile	CL	CL; THQ <sup>2</sup>	Malawi	MW	GSP/LDDC <sup>1</sup> ; ACP
China, People's Republic of	CN	GSP	Malaysia	MY	GSP; THQ <sup>2</sup>
(NOT Republic of China			Maldives	MV	GSP/LDDC <sup>1</sup>
i.e. TAIWAN)			► Mauritania	MR	GSP ◀
Colombia	CO	GSP/LDDC <sup>1</sup> /CAC <sup>7</sup>	Mauritius	MU	GSP; ACP
Comoros	KM	ACP	Mayotte	YT	GSP; OCT
► Congo (Brazzaville)	CG ◀		Melilla	XL	XL <sup>3</sup>
Cook Islands	CK	GSP	Mexico	MX	GSP; MX; THQ <sup>2</sup>
(New Zealand Oceania)			Micronesia, Federated States of	FM	GSP
Costa Rica	CR	GSP/LDDC <sup>1</sup> / CAC <sup>7</sup>	Moldova	MD	MD, RY
Croatia	HR	RY	Mongolia	MN	GSP
Cuba	CU	GSP	Montenegro	ME	RY <sup>9</sup>
Curaçao	AN	GSP; OCT	Montserrat	MS	OCT
Dominican Republic	DO	GSP; ACP	Morocco	MA	GSP; MGB
Dominica	DM	ACP	Mozambique	MZ	GSP/LDDC <sup>1</sup> ; ACP
Dubai	DU	GSP	Namibia	NA	GSP; ACP
Ecuador (inc Galapagos Islands)	EC	GSP/LDDC <sup>1</sup> /CAC <sup>7</sup> ; THQ <sup>2</sup>	Nepal	NP	GSP/LDDC <sup>1</sup> ;
Egypt	EG	GSP; MCH	Nevis-see St Christopher		
El Salvador	SV	GSP/LDDC <sup>1</sup> / CAC <sup>7</sup> ; THQ <sup>2</sup>	New Caledonia and	NC	OCT
Equatorial Guinea	GQ	GSP	Dependencies		
Eritrea	ER	GSP/LDDC <sup>1</sup>	Nicaragua	NI	GSP/LDDC <sup>1</sup> / CAC <sup>7</sup>
Ethiopia	ET	GSP/LDDC <sup>1</sup>	Nigeria	NG	GSP; ACP
			Niue (New Zealand Oceania)	NU	GSP; ACP

Country (1)	Country code (2)	Preferential and other arrangements (3)	Country (1)	Country code (2)	Preferential and other arrangements (3)
Norway	NO	EEA; EFTA	Sri Lanka	LK	GSP; THQ <sup>2</sup>
Occupied Palestinian Territory (West Bank (including East Jerusalem) and Gaza Strip)	PS	PS	Sudan	SD	GSP/LDDC <sup>1</sup>
Oman	OM	GSP	Surinam	SR	ACP
Pakistan	PK	GSP; THQ <sup>2</sup>	Swaziland	SZ	GSP; ACP
Panama	PA	GSP/LDDC <sup>1</sup> /CAC <sup>7</sup> ; THQ <sup>2</sup>	Switzerland	CH	CH
Papua New Guinea	PG	GSP; ACP	Syria	SY	GSP; MCH
Paraguay	PY	GSP; THQ <sup>2</sup>	Tajikistan	TJ	GSP
Peru	PE	GSP/LDDC <sup>1</sup> /CAC <sup>7</sup> ; THQ <sup>2</sup>	Tanzania	TZ	GSP/LDDC <sup>1</sup> ; ACP
Philippines	PH	GSP; THQ <sup>2</sup>	Thailand	TH	GSP; THQ <sup>2</sup>
Polynesia, French (see French Polynesia)			Tobago (see Trinidad and Tobago)		
Principe (see Sao Tome and Principe)			Togo	TG	GSP/LDDC <sup>1</sup>
Qatar	QA	GSP	Trinidad and Tobago	TT	GSP; ACP
Rus Al Khaimah	HA	GSP	Tristan da Cunha (see St Helena)		
Russia	RU	GSP	Tunisia	TN	GSP; MGB
Rwanda	RW	ACP	Turkey	TR	TR
Saba	AN	GSP; OCT	Turkmenistan	TM	GSP
St Christopher and Nevis	KN	ACP	Turks and Caicos	TC	GSP; OCT
St Eustatius	AN	GSP; OCT	Uganda	UG	GSP/LDDC <sup>1</sup> ; ACP
St Helena and Dependencies	SH	OCT	Ukraine	UA	GSP
St Lucia	LC	ACP	Umm Al Qaiwain	HA	GSP
St Maarten (South)	AN	GSP; OCT	United Arab Emirates see Abu Dhabi; Ajman; Dubai; Fujairah; Rus Al Khaimah; Sharjah; Umm Al Qaiwain		
St Pierre and Miquelon	PM	GSP; OCT	Uruguay	UY	GSP; THQ <sup>2</sup>
St Vincent	VC	ACP	Uzbekistan	UZ	GSP
Samoa	WS	GSP/LDDC <sup>1</sup>	Vanuatu	VU	GSP/LDDC <sup>1</sup>
Saudi Arabia	SA	GSP	Venezuela	VE	GSP/LDDC <sup>1</sup> /CAC <sup>7</sup>
Senegal	SN	GSP/LDDC <sup>1</sup>	Vietnam	VN	GSP
Serbia	XS	RY <sup>9</sup>	Virgin Islands, British (see British Virgin Islands)		
Seychelles	SC	ACP	Virgin Islands of USA	VI	GSP
Sharjah	HA	GSP	Wallis and Futuna Islands	WF	GSP; OCT
Sierra Leone	SL	GSP/LDDC <sup>1</sup>	Western Samoa (see Samoa)		
Somalia	SO	ACP	Yemen	YE	GSP/LDDC <sup>1</sup>
South Africa	ZA	GSP; ZA	Zambia	ZM	GSP/LDDC <sup>1</sup>
			Zimbabwe	ZW	GSP; ACP

## Explanatory Notes

- GSP/LDDC** - **Least Developed Developing Country.** For presentation purposes, this category also includes Bolivia, Colombia, Costa Rica, Ecuador, El Salvador, Guatemala, Honduras, Nicaragua, Panama, Peru and Venezuela countries which receive preferential treatment for certain industrial products which is similar to that granted to the Least-Developed countries. (These countries are not however regarded as "LDDC" for the purposes of agricultural products. They receive special treatment similar to that granted to the "CAC" countries at 7 below.)
- THQ** - Certain hand made goods originating in the 23 countries concerned are eligible for duty free admission within a special quota. (Further details can be found in Part 8, Section 3 of this Volume).
- XC and XL** - Ceuta (XC) and Melilla (XL) which, although part of Spain, are excluded from the customs territory of the EC. Special EC arrangements provide for preference for originating goods imported from those Spanish territories.
- Andorra** - Andorra receives preferential tariff treatment only for products falling within Chapters 1-24 of the Tariff. Industrial products receive special rates of duty under a Customs Union which the principality has concluded with the Community.
- Belarus** - All preferences for Belarus were suspended on 21 June 2007 for an indefinite period.
- NOT IN USE**
- GSP/CAC** - Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua, and Panama (including Bolivia, Colombia, Ecuador, Peru and Venezuela—see 1 above) are eligible for special GSP coverage on certain agricultural products. The commodities receiving this special preference will show 'CAC' in column 6 of the Schedule in Volume 2.
- NOT IN USE**
- ALBANIA, KOSOVO, MACEDONIA, MONTENEGRO AND SERBIA** - For most products Albania, Kosovo, Macedonia, Montenegro and Serbia receive preferential tariff treatment which is identical to that granted to the former Yugoslav Republics of Bosnia and Croatia and the countries are therefore included in the "RY" notation in Column 6 of the Schedule in Volume 2. In the few areas where Albania, Kosovo, Macedonia, Montenegro and Serbia receive different treatment (mainly in the agricultural sector) the appropriate preferential rate of duty will be shown separately for the countries under the notation indicated in Section 3.

## Section 4: GSP: eligible developing countries and territories

### 7.4.1 General

The list set out below shows those developing countries and territories covered by the Generalised System of Preferences (GSP). Before any country can benefit from GSP its Government must have notified the EC Commission of the authority nominated by them to issue certificates of origin, Form A. Those countries which have *not* notified the Commission are shown in List D and their goods cannot be admitted at GSP rates of duty.

#### A. STANDARD BENEFICIARY COUNTRIES

Afghanistan	Congo, Democratic Republic of (formerly Zaire)	Libya	Syria
Algeria	Cook Islands (New Zealand Oceania)	Macao	Tanzania
American Oceania	Costa Rica †	Madagascar	Thailand
Angola	Cuba	Malawi	Togo
Argentina	Dominican Republic	Malaysia	Trinidad and Tobago
Aruba	Ecuador †	Maldives	Tunisia
Bahrain	Egypt	Marshall Islands	Turks and Caicos Islands
Bangladesh	El Salvador †	Mauritius	United Arab Emirates:
Barbados	Eritrea	Mexico	Abu Dhabi
Belize	Ethiopia	Micronesia (Federal States of)	Ajman
Benin	Fiji	Mongolia †	Dubai
Bhutan	French Polynesia	Morocco	Fujairah
Bolivia †	Clipperton Islands	Mozambique	Rus Al Khaimah
Botswana	Gambier Islands	Namibia	Sharjah
Brazil	Marquesas Islands	Nepal	Umm Al Qaiwain
Brunei Darussalam	Tuamotu Archipelago	Netherlands Antilles:	Uganda
Burundi	Tubuai Islands	Bonaire	Uruguay
Cambodia (Kampuchea)	Gabon	Curaçao	Vanuatu
Cape Verde	Gambia	Saba	Venezuela †
Chile	Ghana	St Eustatius	Vietnam
China (People's Republic)	Gibraltar	St Maarten (South)	Virgin Islands of the United States
Colombia †	Grenada	Nicaragua †	Wallis and Futuna Islands
Commonwealth of Independent States (CIS):	Guatemala †	Nigeria	Yemen
Armenia	Guam	Niue (New Zealand Oceania)	Zambia
Azerbaijan	Guyana	Oman	Zimbabwe
Belarus	Haiti	Pakistan	
Georgia †	Honduras †*	Panama †	
Kazakhstan	India	Papua New Guinea	
Kyrgyzstan	Indonesia	Paraguay	
Moldova	Iran	Peru †	
Russia	Ivory Coast	Philippines	
Tajikistan	Jamaica	Qatar	
Turkmenistan	Jordan	Samoa	
Ukraine	Kenya	Saudi Arabia	
Uzbekistan	Kiribati (formerly Gilbert Islands)	Senegal	
	Kuwait	Sierra Leone	
	Laos	South Africa	
	Lebanon	Sri Lanka	
	Lesotho	St Pierre and Miquelon	
		Sudan	
		Swaziland	

† See list C

**B. LEAST DEVELOPED DEVELOPING COUNTRIES (LDDC)**

Afghanistan	Djibouti	Malawi	Sao Tome and Principe
Angola	Eritrea	Mali	Sudan
Bangladesh	Ethiopia	Maldives	Tanzania
Benin	Equatorial Guinea	Mauritania	Togo
Bhutan	Gambia	Mozambique	Timor-Leste
Burkina Faso	Guinea	Nepal	Tuvalu
Burundi	Guinea Bissau	Niger	Uganda
Cambodia (Kampuchea)	Haiti	Rwanda	Vanuatu
Cape Verde	Kiribati	Samoa	Yemen
Chad	Laos	Senegal	Zambia
Comoros	Lesotho	Sierra Leone	
Congo, Democratic Republic of (formerly Zaire)	Liberia	Soloman Islands	
	Madagascar	Somalia	

**C. COUNTRIES RECEIVING ADDITIONAL PREFERENCE UNDER GSP AND ARRANGEMENTS**

Bolivia	El Salvador	Mongolia	Sri Lanka
Colombia	Georgia	Nicaragua	Venezuela
Costa Rica	Guatemala	Panama	
Ecuador	Honduras	Peru	

**D. COUNTRIES AND TERRITORIES WHICH HAVE NOT YET NOMINATED A GSP CERTIFICATE ISSUING AUTHORITY**

American Oceania:	Bahamas	Territories	St Helena and Dependencies
American Samoa	Bermuda	Guam	St Lucia
Baker Island	British Antarctic Territories	*Guinea	St Vincent
Howland Island	British Indian Ocean Territory	*Guinea Bissau	*Seychelles and Dependencies
Jarvis Island	(Chagos Archipelago)	Iraq	*Soloman Islands
Johnston Island	British Virgin Islands	*Liberia	*Somalia
Kingman Reef	*Bourkina Fasso or Burkina Faso	*Mali	South Georgia and South Sandwich Islands
Northern Mariana Islands	Cameroon	Marshall Islands	Surinam
Midway Islands	Cayman Islands	▶ ◀	*Timor-Leste
Palmyra Island	*Central African Republic	Montserrat	Tonga
Wake Island	*Chad	Nauru	*Tuvalu
Anguilla	*Comoros	New Zealand Oceania:	
Antigua and Barbuda	▶ Congo (Brazzaville) ◀	Tokelau Islands	*Least Developed Developing Countries
Australian Antarctic Territories	*Djibouti	*Niger	
Australian Oceania:	Dominica	Palau	
Christmas Island	Falkland Islands	Pitcairn	
Cocos (Keeling) Islands	French Southern and Antarctic	*Rwanda	
Heard Island		*Sao Tome and Principe	
McDonald Islands		St Christopher (St Kitts), Nevis	
Norfolk Island			

**Section 5: ACP, OCT and countries for which special arrangements for sugar apply****7.5.1 General**

The list set out below shows at A and B those countries which form the African, Caribbean and Pacific (ACP) States and the Overseas Countries and Territories (OCT) respectively. Special arrangements exist for the importation of white and raw sugar of tariff heading 17.01 from the States, countries and territories listed at C below and from India which is a GSP country.

Those countries which have not notified the Commission of the authority nominated by them to issue certificates of origin are shown in list D and their goods cannot be admitted at preference rates of duty.

**A AFRICAN, CARIBBEAN AND PACIFIC (ACP) STATES**

Angola*	Dominica	Liberia*	Samoa*
Antigua and Barbuda	Dominican Republic	Madagascar	Senegal*
Bahamas	Equatorial Guinea*	Malawi*	Seychelles
Barbados	Eritrea*	Mali*	Sierra Leone*
Belize	Ethiopia*	Marshall Islands*	Solomon Islands
Benin*	Federal States of Micronesia	Mauritania*	Somalia
Botswana	Fiji	Mauritius	Sudan*
Bourkina Fasso or Burkina Faso*	Gabon*	Mozambique	Surinam
Burundi	Gambia*	Namibia	Swaziland
Cameroon	Ghana	Nauru*	Tanzania
Cape Verde*	Grenada	Niger	Togo*
Central African Republic*	Guinea*	Nigeria	Tonga*
Chad	Guinea Bissau*	Niue (New Zealand Oceania)*	Trinidad and Tobago
Comoros	Guyana	Papua New Guinea	Tuvalu*
Congo*	Haiti	Palau	Uganda
Congo, Democratic Republic of (formerly Zaire)	Ivory Coast	Rwanda	Vanuatu*
Cook Islands	Jamaica	St Christopher and Nevis	Zambia
Djibouti	Kenya	St Lucia	Zimbabwe*
	Kiribati*	St Vincent	
	Lesotho	Sao Tome and Principe	

With effect from 1 January 2008 the ACP states receive GSP rates of duty only. These GSP rates are available only where the country concerned has nominated a Certificate Issuing Authority. See paragraph 7.4.1 E for a list of these countries which have not nominated a GSP Form A issuing authority.

**B OVERSEAS COUNTRIES AND TERRITORIES (OCT)**

Anguilla	Greenland	St Eustatius	Turks and Caicos Islands
Aruba	Mayotte	St Maarten (South)	Wallis and Futuna Islands
British Virgin Islands	Montserrat	New Caledonia and Dependencies	
Cayman Islands	Netherlands Antilles:	St Helena and Dependencies	
Falkland Islands	Bonaire	St Pierre and Miquelon	
French Polynesia	Curaçao		
French Southern Territory	Saba		

**C COUNTRIES FROM WHICH IMPORTATIONS MAY RECEIVE PREFERENTIAL LEVY FOR SUGAR**

Anguilla	Guyana	Malawi	Trinidad and Tobago
Barbados	India	Mauritius	Zimbabwe
Belize	Ivory Coast	St Christopher and Nevis	
Congo	Jamaica	Swaziland	
Fiji	Madagascar	Tanzania	

**D COUNTRIES AND TERRITORIES WHICH HAVE NOT YET NOMINATED A CERTIFICATE ISSUING AUTHORITY**

British Antarctic Territory	French Antarctic Territory	South Georgia and South Sandwich Islands
British Indian Ocean Territory	Pitcairn	

**Section 6: Preference Law**

The list set out below shows the current legislation with regard to all preference receiving countries.

Preference receiving country or group of countries	Current Legislation	Official Journal No.	Preference receiving country or group of countries	Current Legislation	Official Journal No.	
African, Caribbean & Pacific States (ACP)	Decision 1/2000 of the ACP-EC Council of Ministers on a Partnership Agreement between the African, Caribbean and Pacific States and the EC	L56/2000 L195/2000 L317/2000	Albania	Regulation 444/02 and Regulation 881/03	L68/2002 L134/2003 L239/2006	
	Regulation 2007/00 as amended by Regulation 2563/00	L240/2000 L259/2000		Andorra	Interim Agreement on trade between the EC and the Republic of Albania (Decision 2006/580/EC)	L347/1990
	Regulation 2487/01	L335/2001			Agreement between the EEC and the Principality of Andorra	L191/1999
Albania	Regulation 607/03	L86/2003	Bosnia and Herzegovina	Decision 1/99 of the EC-Andorra Joint Committee (Decision 1999/482/EC)	L191/1999	
	Regulation 347/05	L59/2005		Regulation 2007/00 as amended by Regulation 2563/00	L240/2000 L259/2000	
	Regulation 1946/05	L312/2005	Regulation 2487/01	L335/2001		
	Regulation 930/07	L125/2007				
	Regulation 2454/93 as amended by Regulation 1602/00	L253/1993 L188/2000				



Preference receiving country or group of countries	Current Legislation	Official Journal No.
	Regulation 607/03 Regulation 374/05 Regulation 1946/05 Regulation 530/07 Regulation 2454/93 as amended by Regulation 1602/00 Regulation 444/02 and Regulation 881/03	L86/2003 L59/2005 L312/2005 L125/2007 L253/1993 L188/2000 L68/2002 L134/2003
Ceuta & Melilla	Regulation 82/01	L20/2001
Chile	Agreement establishing an association between the European Community and the Republic of Chile	L352/2002
► Croatia	Stabilisation and Association Agreement between the EC and Croatia	L26/2005 ◀
European Economic Area (EEA)	The Agreement on the European Economic Area Decision 38/2003 of EEA Joint Committee consolidating amendments to rules of origin	L1/1994 L137/2003
Faroe Islands	Agreement between the EC and the Government of Denmark and the Home Government of the Faroe Islands (Decision 97/126/EC as amended by Decision 02/306/EC) Decision 1/2005 of EC/Denmark-Faroe Islands Joint Committee—Revised Protocol 3 on rules of origin providing for Pan-Euro-Med Cumulation	L53/1997 L110/2006
Generalised System of Preferences (GSP)	Council Regulation 980/2005 Regulation 2454/93 as amended by Regulation 1602/00 and Regulation 881/03	L169/2005 L253/1993 L188/2000 L134/2003
Iceland	Agreement between the EC and Republic of Iceland Decision 2/2005 of EC-Iceland Joint Committee—Revised rules of origin providing for Pan-Euro-Med Cumulation	L301/1972 L131/2006
Israel	Euro-Mediterranean Agreement establishing an Association between EC and Israel (Decision 2000/384/EC, ECSC) Decision 2/2005 of EC-Israel Association Council—Revised Protocol 4 on rules of origin providing for Pan-Euro-Med Cumulation Regulation 1474/2000 on reduced agricultural components and additional duties on goods covered by the Agreement Agreement on reciprocal liberalisation measures for agricultural products. (Council Decision 2003/917/EC)	L147/2000 L20/2006 L171/2000 L346/2003
► Montenegro	Regulation 2007/00 as amended by Regulation 2563/00 Regulation 2487/01 Regulation 607/03 Regulation 374/05 Regulation 1946/05 Regulation 530/07 Regulation 2454/93 as amended by Regulation 1602/00	L240/2000 L259/2000 L335/2001 L86/2003 L59/2005 L312/2005 L125/2007 L253/1993 L188/2000

Preference receiving country or group of countries	Current Legislation	Official Journal No.
	Regulation 444/02 and Regulation 881/03 Intertum Agreement on trade and trade related matters between the European Community and the Republic of Montenegro	L68/2002 L134/2003 L345/2007 ◀
Macedonia	Regulation 2007/00 as amended by Regulation 2563/00 Regulation 2487/01 Regulation 607/03 Regulation 374/05 Regulation 1946/05 Regulation 530/07 Regulation 2454/93 as amended by Regulation 1602/00 Regulation 444/02 and Regulation 881/03 Stabilisation and Association Agreement between the EC and the former Yugoslav Republic of Macedonia	L240/2000 L295/2000 L86/2003 L59/2005 L312/2005 L125/2007 L253/1993 L188/2000 L68/2002 L134/2003 L84/2004
Maghreb countries:		
Algeria	Euro-Mediterranean Agreement establishing an Association between the EC and Algeria (Decision 2005/690/EC) Decision 2/2007 of the EU Algeria Association Council amending the rules of origin to provide for Pan-Euro-Med cumulation	L265/2005 279/2007
Morocco	Euro-Mediterranean Agreement establishing an Association between the EC and Morocco (Decision 2000/204/EC, ECSC) Agreement in the form of an exchange of letters concerning amendments to annexes 2, 3, 4 & 6 of the Agreement Agreement on reciprocal liberalisation measures for agricultural products (Council Decision 2003/914/EC) Decision 2/2005 of EU Morocco Association Council amending rules of origin to provide for Pan-Euro-Med cumulation	L70/2000 L70/2000 L345/2003 L336/2005
Tunisia	Euro-Mediterranean Agreement establishing an Association between the EC and Tunisia (Decision 98/238/EC, ECSC) Agreement in the form of an exchange of letters concerning amendments to the Agricultural Protocols (Decision 2000/822/EC) Decision 1/2006 of EU Tunisia Association Council amending rules of origin to provide for Pan-Euro-Med Cumulation	L97/1998 L336/2000 L260/2006
Mashraq countries:		
Egypt	Euro-Mediterranean Agreement establishing an Association between the EC and Egypt (Decision 2004/635/EC) Decision 1/2006 of EU-Egypt Association Council amending rules of origin to provide for Pan-Euro Med Cumulation	L304/2004 L73/2006

Preference receiving country or group of countries	Current Legislation	Official Journal No.	Preference receiving country or group of countries	Current Legislation	Official Journal No.
Jordan	Euro-Mediterranean Agreement establishing an Association between the EC and Jordan ( <i>Decision 2002/357/EC, ECSC</i> )	L129/2002		Regulation 2454/93 as amended by Regulation 1602/00 Regulation 444/02 Regulation 881/03	L253/1993
	Decision 1/2006 of the EU-Jordan Association Council amending rules of origin to provide for Pan-Euro-Med Cumulation	L209/2006			L188/2000 L68/2002 L134/2003
Lebanon	Euro-Mediterranean Agreement establishing an Association between the EC and Lebanon ( <i>Decision 2006/356/EC</i> )	L143/2006	South Africa	Agreement on Trade, Development and Co-operation between the EC and the Republic of South Africa ( <i>Decision 99/753/EC</i> )	L311/1999
Syria	Regulation 2216/78 Regulation 3576/92	L269/1978 L364/1992	Switzerland	Agreement between the EC and Switzerland Agreement between the EC and Switzerland on trade in Agriculture products Decision 3/2005 of EC-Switzerland Joint Committee—Revised Protocol 3 on rules of origin providing for Pan-Euro-Med Cumulation	L300/1972 L114/2002 L45/2006
		Mexico	Decision 2/2000 of the EC-Mexico Joint Council on the Interim Agreement on trade and trade related matters between the EC and the Mexican States ( <i>Decision 2000/414/EC</i> )		L157/2000 L245/2000
Moldova	Council Regulation (EC) No 55/2008 Regulation 2454/93 as amended by Regulation 1602/00 and Regulation 881/03	L20/2008 L188/2000	West Bank and Gaza Strip	Euro-Mediterranean Interim Association Agreement on Trade and Co-operation between the EC and the PLO for the benefit of the Palestinian Authority of West Bank and Gaza Strip ( <i>Decision 97/430/EC</i> )	L187/1997
		L134/2003			
Norway	Agreement between the EC and Kingdom of Norway Agreement on the arrangements for certain processed agricultural products Council Decision of 16 June 2003 on additional trade in agricultural products ( <i>Decision 2003/465/EC</i> ) Decision 1/2005 of EC-Norway Joint Committee—Revised Protocol 3 on rules of origin providing for Pan-Euro-Med Cumulation	L171/1973 L341/2002 L156/2003 L117/2006			
		Overseas Countries and Territories (OCT)	Council Decision on the Association of the Overseas Countries and Territories with the EC ( <i>Decision 2001/822/EC</i> )	L314/2001 L324/2001	
Serbia ▶ ◀ Kosovo	Regulation 2007/00 as amended by Regulation 2563/00 Regulation 607/03 Regulation 374/05 Regulation 1946/05 Regulation 530/07	L240/2000 L295/2000 L86/2003 L59/2005 L312/2005 L125/2007			

## SECTION II

## Vegetable products

## Note

1. In this section the term 'pellets' means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

Chapter 6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage

## Notes

1. Subject to the second part of heading 0601, this chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.

2. Any reference in heading 0603 or 0604 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 9701.

1	2A	2B	3	4	5	6	7
<b>06 01</b>							
BULBS, TUBERS, TUBEROUS ROOTS, CORMS, CROWNS AND RHIZOMES, DORMANT, IN GROWTH OR IN FLOWER; CHICORY PLANTS AND ROOTS OTHER THAN ROOTS OF HEADING NO. 12.12:							
Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant:							
- Hyacinths	060110 10	00	TQ <sup>(1)</sup>	1.Kg 2.Number	5-1% <sup>(2)</sup>	ACPOCT, AD, CAC, CL, GE-Free <sup>(2)</sup> ; GSP-1-6% <sup>(2)</sup> ; IL, IS, JO, LB, LDDC, LK, MD, MN, MX, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(3)</sup> ; TR, ZA-Free <sup>(2)</sup>	S
- Narcissi	060110 20	00	TQ <sup>(1)</sup>	1.Kg 2.Number	5-1% <sup>(2)</sup>	ACPOCT, AD, CAC, CL, GE-Free <sup>(2)</sup> ; GSP-1-6% <sup>(2)</sup> ; IL, IS, JO, LB, LDDC, LK, MD, MN, MX, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(3)</sup> ; TR, ZA-Free <sup>(2)</sup>	S
- Tulips	060110 30	00	TQ <sup>(1)</sup>	1.Kg 2.Number	5-1% <sup>(2)</sup>	ACPOCT, AD, CAC, CL, GE-Free <sup>(2)</sup> ; GSP-1-6% <sup>(2)</sup> ; IL, IS, JO, LB, LDDC, LK, MD, MN, MX, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(3)</sup> ; TR, ZA-Free <sup>(2)</sup>	S
- Gladioli	060110 40	00	TQ <sup>(1)</sup>	1.Kg 2.Number	5-1% <sup>(2)</sup>	ACPOCT, AD, CAC, CL, GE-Free <sup>(2)</sup> ; GSP-1-6% <sup>(2)</sup> ; IL, IS, JO, LB, LDDC, LK, MD, MN, MX, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(3)</sup> ; TR, ZA-Free <sup>(2)</sup>	S
- Other	060110 90	00	TQ <sup>(1)</sup>	1.Kg 2.Number	5-1% <sup>(2)</sup>	ACPOCT, AD, CAC, CL, GE-Free <sup>(2)</sup> ; GSP-1-6% <sup>(2)</sup> ; IL, IS, JO, LB, LDDC, LK, MD, MN, MX, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(3)</sup> ; TR, ZA-Free <sup>(2)</sup>	SZ
Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:							
- Chicory plants and roots	060120 10	00		Kg	Free <sup>(2)</sup>		Z
- Orchids, hyacinths, narcissi and tulips	060120 30	00	TQ <sup>(1)</sup>	Kg	9-6% <sup>(2)</sup>	ACPOCT, AD, CAC, CL, GE-Free <sup>(2)</sup> ; GSP-6-1% <sup>(2)</sup> ; IL, IS, JO, LB, LDDC, LK, MD, MN, MX, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(3)</sup> ; TR, ZA-Free <sup>(2)</sup>	S
- Other	060120 90	00	TQ <sup>(1)</sup>	Kg	6-4% <sup>(2)</sup>	ACPOCT, AD, CAC, CL, GE-Free <sup>(2)</sup> ; GSP-2-9% <sup>(2)</sup> ; IL, IS, JO, LB, LDDC, LK, MD, MN, MX, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(3)</sup> ; TR, ZA-Free <sup>(2)</sup>	S

<b>06 02</b>							
<b>OTHER LIVE PLANTS (INCLUDING THEIR ROOTS), CUTTINGS AND SLIPS; MUSHROOM SPAWN:</b>							
<b>Unrooted cuttings and slips:</b>							
- Of vines	060210 10	00		Kg	Free <sup>(2)</sup>	Z	
- Other	060210 90	00	TQ <sup>(1)</sup>	Kg	4% <sup>(2)</sup>	ACPOCT, AD, CH, CL, GSP, IL, IS, JO, LB, LDDC, LI-Free <sup>(2)</sup> ; MA-Free <sup>(2)</sup> <sup>(4)</sup> ; MD, MX, NO, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(3)</sup> ; TR, ZA-Free <sup>(2)</sup>	S Z
<b>Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts:</b>							
- Vine slips, grafted or rooted	060220 10	00		1.Kg 2.Number	Free <sup>(2)</sup>	Z	
- Other	060220 90	00	TQ <sup>(1)</sup>	1.Kg 2.Number	8-3% <sup>(2)</sup>	ACPOCT, AD, CAC, CH, CL, GE-Free <sup>(2)</sup> ; GSP-4-8% <sup>(2)</sup> ; IL, IS, JO, LB, LDDC, LI, LK-Free <sup>(2)</sup> ; MA-Free <sup>(2)</sup> <sup>(4)</sup> ; MD, MN, MX, NO, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(3)</sup> ; TR, ZA-Free <sup>(2)</sup>	S Z
<b>Rhododendrons and azaleas, grafted or not</b>							
	060230 00			1.Kg 2.Number		S	
- <i>Rhododendrons</i>		10	TQ <sup>(1)</sup>	1.Kg 2.Number	8-3% <sup>(2)</sup>	ACPOCT, AD, CAC, CH, CL, GE-Free <sup>(2)</sup> ; GSP-4-8% <sup>(2)</sup> ; IL, IS, JO, LB, LDDC, LI, LK-Free <sup>(2)</sup> ; MA-Free <sup>(2)</sup> <sup>(4)</sup> ; MD, MN, MX, NO, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(3)</sup> ; TR, ZA-Free <sup>(2)</sup>	S
- <i>Azaleas</i>		90	TQ <sup>(1)</sup>	1.Kg 2.Number	8-3% <sup>(2)</sup>	ACPOCT, AD, CAC, CH, CL, GE-Free <sup>(2)</sup> ; GSP-4-8% <sup>(2)</sup> ; IL, IS, JO, LB, LDDC, LI, LK-Free <sup>(2)</sup> ; MA-Free <sup>(2)</sup> <sup>(4)</sup> ; MD, MN, MX, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(3)</sup> ; TR, ZA-Free <sup>(2)</sup>	S
<b>Roses, grafted or not</b>							
	060240 00			1.Kg 2.Number		S	
- <i>Cuttings</i>		10	TQ <sup>(1)</sup>	1.Kg 2.Number	8-3% <sup>(2)</sup>	ACPOCT, AD, CAC, CH, CL, GE-Free <sup>(2)</sup> ; GSP-4-8% <sup>(2)</sup> ; IL, IS, JO, LB, LDDC, LI, LK, MD, MN, MX, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(3)</sup> ; TR, ZA-Free <sup>(2)</sup>	S
- <i>Other</i>		90	TQ <sup>(1)</sup>	1.Kg 2.Number	8-3% <sup>(2)</sup>	ACPOCT, AD, CAC, CH, CL, GE-Free <sup>(2)</sup> ; GSP-4-8% <sup>(2)</sup> ; IL, IS, JO, LB, LDDC, LI, LK, MA, MD, MN, MX, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(3)</sup> ; TN, TR, ZA-Free <sup>(2)</sup>	S
<b>Other:</b>							
- Mushroom spawn	060290 10	00	TQ <sup>(1)</sup>	Kg	8-3% <sup>(2)</sup>	ACPOCT, AD, CAC, CH, CL, GE-Free <sup>(2)</sup> ; GSP-4-8% <sup>(2)</sup> ; IL, IS, JO, LB, LDDC, LI, LK-Free <sup>(2)</sup> ; MA-Free <sup>(2)</sup> <sup>(4)</sup> ; MD, MN, MX, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(3)</sup> ; TR, ZA-Free <sup>(2)</sup>	Z
- Pineapple plants	060290 20	00		Kg	Free <sup>(2)</sup>	Z	

( 1 ) Tariff quota and/or ceiling may apply. See additional information at end of chapter.

( 2 ) These goods are subject to "Customs duty in the Agricultural Sector" tax type code A10 must be used in box 47a of the SAD.

( 3 ) CUA - non imposition of Customs Duties under Customs Union Agreement, use box 36 of SAD and Code 400

( 4 ) Product subject to a reference quantity

1	2A	2B	3	4	5	6	7
- Vegetable and strawberry plants	060290 30	00	TQ(1)	Kg	8.3% (2)	ACPOCT, AD, CAC, CH, CL, GE-Free(2); GSP-4.8%(2); IL, IS, JO, LB, LDDC, LI, LK-Free(2); MA-Free(2) (3); MD, MN, MX, NO, RY-Free(2); SM-Free(2) (4); TR, ZA-Free(2)	S Z
- Other:							
- - Outdoor plants:							
- - - Trees, shrubs and bushes:							
- - - - Forest trees	060290 41	00	TQ(1)	Kg	8.3% (2)	ACPOCT, AD, CAC, CH, CL, GE-Free(2); GSP-4.8%(2); IL, IS, JO, LB, LDDC, LI, LK-Free(2); MA-Free(2) (3); MD, MN, MX, RY-Free(2); SM-Free(2) (4); TR, ZA-Free(2)	S
- - - - Other:							
- - - - - Rooted cuttings and young plants	060290 45	00	TQ(1)	Kg	6.5% (2)	ACPOCT, AD, CAC, CH, CL, GE-Free(2); GSP-2.2%(2); IL, IS, JO, LB, LDDC, LI, LK-Free(2); MA-Free(2) (3); MD, MN, MX, NO, RY-Free(2); SM-Free(2) (4); TR, ZA-Free(2)	S
- - - - - Other	060290 49	00	TQ(1)	Kg	8.3% (2)	ACPOCT, AD, CAC, CH, CL, GE-Free(2); GSP-4.8%(2); IL, IS, JO, LB, LDDC, LI, LK-Free(2); MA-Free(2) (3); MD, MN, MX, NO, RY-Free(2); SM-Free(2) (4); TR, ZA-Free(2)	S Z
- - - Other outdoor plants	060290 50			Kg			S
- - - - Perennial plants		10	TQ(1)	Kg	8.3% (2)	ACPOCT, AD, CAC, CH, CL, GE-Free(2); GSP-4.8%(2); IL, IS, JO, LB, LDDC, LI, LK-Free(2); MA-Free(2) (3); MD, MN, MX, RY-Free(2); SM-Free(2) (4); TR, ZA-Free(2)	S
- - - - Other		90	TQ(1)	Kg	8.3% (2)	ACPOCT, AD, CAC, CH, CL, GE-Free(2); GSP-4.8%(2); IL, IS, JO, LB, LDDC, LI, LK-Free(2); MA-Free(2) (3); MD, MN, MX, RY-Free(2); SM-Free(2) (4); TR, ZA-Free(2)	S
- - Indoor plants:							
- - - Rooted cuttings and young plants, excluding cacti	060290 70	00	TQ(1)	Kg	6.5% (2)	ACPOCT, AD, CAC, CH, CL, GE-Free(2); GSP-3%(2); IL, IS, JO, LB, LDDC, LI, LK-Free(2); MA-Free(2) (3); MD, MN, MX, RY-Free(2); SM-Free(2) (4); TR, ZA-Free(2)	S
- - - Other:							
- - - - Flowering plants with buds or flowers, excluding cacti	060290 91			Kg			S
- - - - - Potted plants not exceeding 1 mm in height		10	TQ(1)	Kg	6.5% (2)	ACPOCT, AD, CAC, CH, CL, GE-Free(2); GSP-3%(2); IL, JO, LB, LDDC, LI, LK-Free(2); MA-Free(2) (3); MD, MN, MX, RY-Free(2); SM-Free(2) (4); TR, ZA-Free(2)	S
- - - - - Other		90	TQ(1)	Kg	6.5% (2)	ACPOCT, AD, CAC, CH, CL, GE-Free(2); GSP-3%(2); IL, IS, JO, LB, LDDC, LI, LK-Free(2); MA-Free(2) (3); MD, MN, MX, RY-Free(2); SM-Free(2) (4); TR, ZA-Free(2)	S
- - - - Other	060290 99			Kg			S
- - - - - Potted plants not exceeding 1 mm in height		10	TQ(1)	Kg	6.5% (2)	ACPOCT, AD, CAC, CH, CL, GE-Free(2); GSP-3%(2); IL, JO, LB, LDDC, LI, LK-Free(2); MA-Free(2) (3); MD, MN, MX, RY-Free(2); SM-Free(2) (4); TR, ZA-Free(2)	S

----- Other		90	TQ <sup>(1)</sup>	Kg	6.5% <sup>(2)</sup>	ACPOCT, AD, CAC, CH, CL, GE-Free <sup>(2)</sup> ; GSP-3% <sup>(2)</sup> ; IL, IS, JO, LB, LDDC, LI, LK-Free <sup>(2)</sup> ; MA-Free <sup>(2)</sup> <sup>(3)</sup> ; MD, MN, MX, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(4)</sup> ; TR, ZA-Free <sup>(2)</sup>	S
<b>06 03</b>							
<b>CUT FLOWERS AND FLOWER BUDS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED:</b>							
<b>Fresh:</b>							
- Roses	060311 00	00	TQ <sup>(1)</sup>	1.Kg 2.Number	<sup>(2)</sup> <sup>(2)</sup>	ACPOCT, AD, CAC, CH, CL, GE, LDDC, LI, LK, MD, MN, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(4)</sup> ; TR-Free <sup>(2)</sup>	S
- Carnations	060312 00	00	TQ <sup>(1)</sup>	1.Kg 2.Number	<sup>(2)</sup> <sup>(2)</sup>	ACPOCT, AD, CAC, CH, CL, GE, LDDC, LI, LK, MD, MN, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(4)</sup> ; TR-Free <sup>(2)</sup>	S
- Orchids	060313 00	00	TQ <sup>(1)</sup>	1.Kg 2.Number	<sup>(2)</sup> <sup>(2)</sup>	ACPOCT, AD, CAC, CH, CL, GE, IS, LDDC, LI, LK, MD, MN, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(4)</sup> ; TR-Free <sup>(2)</sup>	S
- Chrysanthemums	060314 00	00	TQ <sup>(1)</sup>	1.Kg 2.Number	<sup>(2)</sup> <sup>(2)</sup>	ACPOCT, AD, CAC, CH, CL, GE, LDDC, LI, LK, MD, MN, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(4)</sup> ; TR-Free <sup>(2)</sup>	S
- Other:							
- - Gladioli	060319 10	00	TQ <sup>(1)</sup>	1.Kg 2.Number	<sup>(2)</sup> <sup>(2)</sup>	ACPOCT, AD, CAC, CH, CL, GE, LDDC, LI, LK, MD, MN, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(4)</sup> ; TR-Free <sup>(2)</sup>	S
- - Other	060319 90			Kg			S
- - - Of the genus <i>Protea</i>		10	TQ <sup>(1)</sup>	Kg	<sup>(2)</sup> <sup>(2)</sup>	ACPOCT, AD, CAC, CH, CL, GE, IS, LDDC, LI, LK, MD, MN, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(4)</sup> ; TR-Free <sup>(2)</sup>	S
- - - Of the genus <i>Banksia, Leucadendron, Brunia and Forsythia</i>		20	TQ <sup>(1)</sup>	Kg	<sup>(2)</sup> <sup>(2)</sup>	ACPOCT, AD, CAC, CH, CL, GE, IS, LDDC, LI, LK, MD, MN, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(4)</sup> ; TR-Free <sup>(2)</sup>	S
- - - Other		90	TQ <sup>(1)</sup>	Kg	<sup>(2)</sup> <sup>(2)</sup>	ACPOCT, AD, CAC, CH, CL, GE, LDDC, LI, LK, MD, MN, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(4)</sup> ; TR-Free <sup>(2)</sup>	S
<b>Other</b>	060390 00			Kg			S
- Not further prepared than dried, dyed or bleached, for use in the manufacture of pot pourri of subheading 3307 49 00 <sup>(6)</sup>		10	S <sup>(7)</sup> Free TQ <sup>(1)</sup>	Kg	10% <sup>(2)</sup>	ACPOCT, AD, CAC, CL, GE-Free <sup>(2)</sup> ; GSP-6.5% <sup>(2)</sup> ; IS, JO, LDDC, LK, MD, MN-Free <sup>(2)</sup> ; MX-1.4% <sup>(2)</sup> ; RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(4)</sup> ; TR-Free <sup>(2)</sup>	S
- Other		90	TQ <sup>(1)</sup>	Kg	10% <sup>(2)</sup>	ACPOCT, AD, CAC, CL, GE-Free <sup>(2)</sup> ; GSP-6.5% <sup>(2)</sup> ; IS, JO, LDDC, LK, MD, MN-Free <sup>(2)</sup> ; MX-1.4% <sup>(2)</sup> ; RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(4)</sup> ; TR-Free <sup>(2)</sup>	S

(1) Tariff quota and/or ceiling may apply. See additional information at end of chapter.

(2) These goods are subject to "Customs duty in the Agricultural Sector" tax type code A10 must be used in box 47a of the SAD.

(3) Product subject to a reference quantity

(4) CUA - non imposition of Customs Duties under Customs Union Agreement, use box 36 of SAD and Code 400

(5) See Additional Information at back of chapter for Full duty and/or further preference rates

(6) Subject to end-use control: see volume 1, Part 11.

(7) Tariff suspension may apply.

1	2A	2B	3	4	5	6	7
<b>06 04</b>							
<b>FOLIAGE, BRANCHES AND OTHER PARTS OF PLANTS, WITHOUT FLOWERS OR FLOWER BUDS, AND GRASSES, MOSSES AND LICHENS, BEING GOODS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED:</b>							
<b>Mosses and lichens:</b>							
- Reindeer moss	060410 10	00		Kg	Free (1)		S
- Other	060410 90			Kg			S
- - <i>Fresh</i>		10	TQ(2)	Kg	5% (1)	ACPOCT, AD, CAC, CL, GE-Free(1); GSP-1.5%(1); IL, IS, JO, LB, LDDC, LK, MD, MN, MX, RY-Free(1); SM-Free(1) (2); TR, ZA-Free(1)	S
- - <i>Other</i>		80	TQ(2)	Kg	5% (1)	ACPOCT, AD, CAC, CL, GE-Free(1); GSP-1.5%(1); IS, JO, LB, LDDC, LK, MD, MN, MX, RY-Free(1); SM-Free(1) (2); TR, ZA-Free(1)	S
<b>Other:</b>							
- <b>Fresh:</b>							
- - <u>Christmas trees</u>	060491 20	00	TQ(2)	1.Kg 2.Number	2.5% (1)	ACPOCT, AD, CL, GSP, IL, IS, JO, LB, LDDC, MD, MX, RY-Free(1); SM-Free(1) (2); TR, ZA-Free(1)	S
- - <u>Conifer Branches</u>	060491 40	00	TQ(2)	Kg	2.5% (1)	ACPOCT, AD, CL, GSP, IL, IS, JO, LB, LDDC, MD, MX, RY-Free(1); SM-Free(1) (2); TR, ZA-Free(1)	S
- - Other	060491 90			Kg			S
- - - <u>Holly</u>		10	TQ(2)	Kg	2% (1)	ACPOCT, AD, CL, GSP, IL, IS, JO, LB, LDDC, MD, MX, NO, RY-Free(1); SM-Free(1) (2); TR, ZA-Free(1)	S
- - - <u>Other</u>		90	TQ(2)	Kg	2% (1)	ACPOCT, AD, CL, GSP, IL, IS, JO, LB, LDDC, MD, MX, RY-Free(1); SM-Free(1) (2); TR, ZA-Free(1)	S
- <b>Other:</b>							
- - Not further prepared than dried	060499 10	00		Kg	Free (1)		S
- - Other	060499 90			Kg			S
- - - <i>Foliage, leaves and other parts of plants, not further prepared than dried, dyed or bleached, for use in the manufacture of pot pourri of subheading 3307 49 00(A)</i>		10	S(2) Free TQ(2)	Kg	10.9% (1)	ACPOCT, AD, CAC, CL, GE-Free(1); GSP-7.4%(1); IS, JO, LB, LDDC, LK, MD, MN-Free(1); MX-1.3%(1); RY-Free(1); SM-Free(1) (2); TR, ZA-Free(1)	S
- - - <i>Other</i>		90	TQ(2)	Kg	10.9% (1)	ACPOCT, AD, CAC, CL, GE-Free(1); GSP-7.4%(1); IS, JO, LB, LDDC, LK, MD, MN-Free(1); MX-1.3%(1); RY-Free(1); SM-Free(1) (2); TR, ZA-Free(1)	S

## Seasonal Full Duties and Preferences

NB: these goods are subject to "Customs duty in the Agricultural Sector" tax type ► code A10 ◀ must be used in box 47a of the SAD.

Commodity Code 1	Seasonal dates applicable to Full Duties/Preferences 2	Full Duty not shown in column 5 3	Preference rates not shown in column 6 4
0603 11 00 00	1 January to 31 May	8.5%	GSP-5%; JO-3.4%
	1 June to 31 October	12%	GSP-8.5%; JO-4.8%
	1 November to 31 December	8.5%	GSP-5%; JO-3.4%
0603 12 00 00	1 January to 31 May	8.5%	GSP-5%; IS-Free (1/1-30/4); JO-3.4%
	1 June to 31 October	12%	GSP-8.5%; JO-4.8%
	1 November to 31 December	8.5%	GSP-5%; IS-Free (1/12-31/12); JO-3.4%
0603 13 00 00	1 January to 31 May	8.5%	GSP-5%; JO-3.4%; ZA-► 2.1 ◀%
	1 June to 31 October	12%	GSP-4.2%; JO-4.8%
	1 November to 31 December	8.5%	GSP-5%; JO-3.4%; ZA-► 1.8 ◀%
0603 14 00 00	1 January to 31 May	8.5%	GSP-5%; JO-3.4%
	1 June to 31 October	12%	GSP-8.5%; JO-4.8%
	1 November to 31 December	8.5%	GSP-5%; JO-3.4%
0603 19 10 00 0603 19 90 10 0603 19 90 20 0603 19 90 90	1 January to 31 May  1 June to 31 October  1 November to 31 December	8.5%	GSP-5%; JO-3.4%; ZA-► 2.1 ◀%
12%		GSP-8.5%; JO-4.8%	
8.5%		GSP-5%; JO-3.4%; ZA-► 1.8 ◀%	



# Chapter 7 Edible vegetables and certain roots and tubers

parsley, chervil, tarragon, cress and sweet marjoram (*Marjorana hortensis* or *Origanum majorana*).

4. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this chapter (heading 0904).

3. Heading 0712 covers all dried vegetables of the kinds falling in headings 0701 to 0711, other than:
- (a) dried leguminous vegetables, shelled (heading 0713);
  - (b) sweet-corn in the forms specified in headings 1102 to 1104;
  - (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 1105);
  - (d) flour, meal and powder of dried leguminous vegetables of heading 0713 (heading 1106).

## Notes

1. This chapter does not cover forage products of heading 1214.
2. In headings 0709 to 0712 the word 'vegetables' includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet-corn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel,

1	2A	2B	3	4	5	6	7
<b>07 01</b>							
POTATOES, FRESH OR CHILLED:							
Seed <sup>(1)</sup>	070110 00	00	TQ <sup>(2)</sup>	Kg	4-5% <sup>(3)</sup>	ACPOCT, AD, CL, GSP, JO, LB, LDDC, MD, MX, RY-Free <sup>(3)</sup> ; SM-Free <sup>(2)</sup> <sup>(4)</sup> ; TR, ZA-Free <sup>(3)</sup>	Z
Other:							
- For the manufacture of starch <sup>(2)</sup>	070190 10	00	TQ <sup>(2)</sup>	Kg	5-8% <sup>(3)</sup>	ACPOCT, AD, CAC, CL, GE-Free <sup>(3)</sup> ; GSP-2-3% <sup>(2)</sup> ; JO, LB, LDDC, LK, MD, MN, MX, RY-Free <sup>(3)</sup> ; SM-Free <sup>(2)</sup> <sup>(4)</sup> ; ZA-Free <sup>(3)</sup>	Z
- Other:							
- - New, from 1 January to 30 June	070190 50	00	TQ <sup>(2)</sup>	Kg	<sup>(3)</sup> <sup>(6)</sup>	ACPOCT, AD, CAC, CL, GE, LDDC, LK, MD, MN, RY-Free <sup>(3)</sup> ; SM-Free <sup>(2)</sup> <sup>(4)</sup>	Z
- - Other	070190 90			Kg			Z
- - - "New"		10	TQ <sup>(2)</sup>	Kg	11-5% <sup>(3)</sup> <sup>(6)</sup>	ACPOCT, AD, CAC, CL, GE-Free <sup>(3)</sup> ; GSP-8% <sup>(3)</sup> ; JO-5-7% <sup>(2)</sup> ; LDDC, LK, MD, MN, MX, RY-Free <sup>(3)</sup> ; SM-Free <sup>(2)</sup> <sup>(4)</sup> ; ZA-Free <sup>(3)</sup>	Z
- - - Other		90	TQ <sup>(2)</sup>	Kg	11-5% <sup>(3)</sup>	ACPOCT, AD, CAC, CL, GE-Free <sup>(3)</sup> ; GSP-8% <sup>(3)</sup> ; JO-5-7% <sup>(2)</sup> ; LB, LDDC, LK, MD, MN, MX, RY-Free <sup>(3)</sup> ; SM-Free <sup>(2)</sup> <sup>(4)</sup> ; ZA-Free <sup>(3)</sup>	Z
<b>07 02</b>							
TOMATOES, FRESH OR CHILLED	070200 00			Kg			Z
- Cherry tomatoes		07	TQ <sup>(2)</sup>	Kg	<sup>(3)</sup> <sup>(6)</sup>	ACP, AD, IS, LDDC (Excluding VE PE EC CO BO), OCT, RY-Free <sup>(3)</sup> ; SM-Free <sup>(2)</sup> <sup>(4)</sup>	Z
- Other		99	TQ <sup>(2)</sup>	Kg	<sup>(3)</sup> <sup>(6)</sup>	ACP, AD, IS, LDDC (Excluding VE PE EC CO BO), OCT, RY-Free <sup>(3)</sup> ; SM-Free <sup>(2)</sup> <sup>(4)</sup>	Z

- - Other		90	TQ <sup>(1)</sup>	Kg	12.8% <sup>(2)</sup>	ACPOCT, AD, CAC-Free <sup>(2)</sup> ; CL-3.2% <sup>(2)</sup> ; GE-Free <sup>(2)</sup> ; GSP-9.3% <sup>(2)</sup> ; IS, JO, LB, LDDC, LK-Free <sup>(2)</sup> ; MA-Free <sup>(2)</sup> <sup>(9)</sup> ; MD, MN-Free <sup>(2)</sup> ; MX-4.7% <sup>(2)</sup> ; RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(3)</sup> ; TR-Free <sup>(2)</sup> ; ZA-2.8% <sup>(2)</sup>	Z
- Other	071239 00			Kg			Z
- - Mushrooms, dried, whole or in identifiable slices or pieces, for treatment other than simple repacking for retail sale <sup>(1)</sup>		31	S <sup>(8)</sup> <sup>(9)</sup> Free TQ <sup>(1)</sup>	Kg	12.8% <sup>(2)</sup>	ACPOCT, AD, CAC-Free <sup>(2)</sup> ; CL-3.2% <sup>(2)</sup> ; GE-Free <sup>(2)</sup> ; GSP-9.3% <sup>(2)</sup> ; IS, JO, LB, LDDC, LK-Free <sup>(2)</sup> ; MA-Free <sup>(2)</sup> <sup>(9)</sup> ; MD, MN-Free <sup>(2)</sup> ; MX-4.7% <sup>(2)</sup> ; RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(3)</sup> ; TR-Free <sup>(2)</sup> ; ZA-2.8% <sup>(2)</sup>	Z
- - Other		39	TQ <sup>(1)</sup>	Kg	12.8% <sup>(2)</sup>	ACPOCT, AD, CAC-Free <sup>(2)</sup> ; CL-3.2% <sup>(2)</sup> ; GE-Free <sup>(2)</sup> ; GSP-9.3% <sup>(2)</sup> ; IS, JO, LB, LDDC, LK-Free <sup>(2)</sup> ; MA-Free <sup>(2)</sup> <sup>(9)</sup> ; MD, MN-Free <sup>(2)</sup> ; MX-4.7% <sup>(2)</sup> ; RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(3)</sup> ; TR-Free <sup>(2)</sup> ; ZA-2.8% <sup>(2)</sup>	Z
<b>Other vegetables; mixtures of vegetables:</b>							
- Potatoes whether or not cut or sliced but not further prepared	071290 05	00	TQ <sup>(1)</sup>	Kg	10.2% <sup>(2)</sup>	ACPOCT, AD, CAC, CH, CL, GE-Free <sup>(2)</sup> ; GSP-6.7% <sup>(2)</sup> ; IS, JO, LB, LDDC, LI, LK-Free <sup>(2)</sup> ; MA-Free <sup>(2)</sup> <sup>(9)</sup> ; MD, MN-Free <sup>(2)</sup> ; MX-3.7% <sup>(2)</sup> ; RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(3)</sup> ; TR, ZA-Free <sup>(2)</sup>	Z
- Sweetcorn ( <i>Zea mays</i> var. <i>saccharata</i> ):							
- - Hybrids for sowing	071290 11	00		Kg	Free <sup>(2)</sup>		Z
- - Other	071290 19	00	CAP Lic <sup>(5)</sup> TQ <sup>(1)</sup>	Kg	9.4 €/100Kg/net <sup>(2)</sup>	ACP, AD, CH, IS, JO, LB, LDDC (Excluding VE PE EC CO BO), LI-Free <sup>(2)</sup> ; MA-Free <sup>(2)</sup> <sup>(9)</sup> ; MD-Free <sup>(2)</sup> ; MX-4.1 €/100Kg/net <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(3)</sup> ; ZA-3.1 €/100Kg/net <sup>(2)</sup>	Z
- Tomatoes	071290 30	00	TQ <sup>(1)</sup>	Kg	12.8% <sup>(2)</sup>	ACPOCT, AD, CAC, CH-Free <sup>(2)</sup> ; CL-3.2% <sup>(2)</sup> ; GE-Free <sup>(2)</sup> ; GSP-9.3% <sup>(2)</sup> ; IS, JO, LB, LDDC, LI, LK-Free <sup>(2)</sup> ; MA-Free <sup>(2)</sup> <sup>(9)</sup> ; MD, MN-Free <sup>(2)</sup> ; MX-4.7% <sup>(2)</sup> ; RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(3)</sup> ; TR-Free <sup>(2)</sup> ; ZA-2.8% <sup>(2)</sup>	Z
- Carrots	071290 50	00	TQ <sup>(1)</sup>	Kg	12.8% <sup>(2)</sup>	ACPOCT, AD, CAC, CH-Free <sup>(2)</sup> ; CL-3.2% <sup>(2)</sup> ; GE-Free <sup>(2)</sup> ; GSP-9.3% <sup>(2)</sup> ; IS, JO, LB, LDDC, LI, LK-Free <sup>(2)</sup> ; MA-Free <sup>(2)</sup> <sup>(9)</sup> ; MD, MN-Free <sup>(2)</sup> ; MX-4.7% <sup>(2)</sup> ; RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(3)</sup> ; TR-Free <sup>(2)</sup> ; ZA-2.8% <sup>(2)</sup>	Z
- Other	071290 90			Kg			Z
- - Garlic and <i>Allium ampeloprasum</i> and mixtures of vegetables containing garlic and/or <i>Allium ampeloprasum</i> <sup>(6)</sup>		10	CAP Lic <sup>(5)</sup> TQ <sup>(1)</sup>	Kg	12.8% <sup>(2)</sup>	ACPOCT, AD, CAC, CH, CL, GE-Free <sup>(2)</sup> ; GSP-8.9% <sup>(2)</sup> ; IS, JO, LB, LDDC, LI, LK-Free <sup>(2)</sup> ; MA-Free <sup>(2)</sup> <sup>(9)</sup> ; MD, MN-Free <sup>(2)</sup> ; MX-4.3% <sup>(2)</sup> ; RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(3)</sup> ; TR-Free <sup>(2)</sup> ; ZA-2.3% <sup>(2)</sup>	Z

(1) Tariff quota and/or ceiling may apply. See additional information at end of chapter.

(2) These goods are subject to "Customs duty in the Agricultural Sector" tax type code A10 must be used in box 47a of the SAD.

(3) CUA - non imposition of Customs Duties under Customs Union Agreement, use box 36 of SAD and Code 400

(4) This shall also include products where the word 'garlic' is only part of the description. Such terms may include, but are not limited to 'solo garlic', 'elephant garlic', single clove garlic or 'great-headed garlic'

(5) Cap licence may be required

(6) Product subject to a reference quantity

(7) Subject to end-use control: see volume 1, Part 11.

(8) Tariff suspension may apply.

(9) However, the suspension is not allowed where the treatment is carried out by retail sale or catering undertakings.

1	2A	2B	3	4	5	6	7
-- Olives	071290 90	50	TQ <sup>(1)</sup>	Kg	12.8% <sup>(2)</sup>	AD, CAC, CH, CL, GE-Free <sup>(2)</sup> ; GSP-8.9% <sup>(2)</sup> ; IS, JO, LB, LDDC, LI, LK, MD, MN-Free <sup>(2)</sup> ; MX-4.3% <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(3)</sup> ; TR-Free <sup>(2)</sup> ; ZA-2.3% <sup>(2)</sup>	Z
-- Other		90	TQ <sup>(1)</sup>	Kg	12.8% <sup>(2)</sup>	ACPOCT, AD, CAC, CH, CL, GE-Free <sup>(2)</sup> ; GSP-8.9% <sup>(2)</sup> ; IS, JO, LB, LDDC, LI, LK-Free <sup>(2)</sup> ; MA-Free <sup>(2)</sup> <sup>(4)</sup> ; MD, MN-Free <sup>(2)</sup> ; MX-4.3% <sup>(2)</sup> ; RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(3)</sup> ; TR-Free <sup>(2)</sup> ; ZA-2.3% <sup>(2)</sup>	Z
<b>07 13</b>							
<b>DRIED LEGUMINOUS VEGETABLES, SHELLLED, WHETHER OR NOT SKINNED OR SPLIT:</b>							
<b>Peas (<i>Pisum sativum</i>):</b>							
- For sowing	071310 10	00		Kg	Free <sup>(2)</sup>		Z
- Other <sup>(5)</sup>	071310 90	00		Kg	Free <sup>(2)</sup>		Z
Chickpeas (garbanzos)	071320 00	00		Kg	Free <sup>(2)</sup>		Z
<b>Beans (<i>Vigna spp. Phaseolus spp.</i>):</b>							
- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) <i>Wilczek</i>	071331 00	00		Kg	Free <sup>(2)</sup>		Z
- Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> )	071332 00	00		Kg	Free <sup>(2)</sup>		Z
- Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> ):							
-- For sowing	071333 10	00		Kg	Free <sup>(2)</sup>		Z
-- Other	071333 90	00		Kg	Free <sup>(2)</sup>		Z
- Other	071339 00	00		Kg	Free <sup>(2)</sup>		Z
Lentils	071340 00	00		Kg	Free <sup>(2)</sup>		Z
<b>Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i>, <i>Vicia faba</i> var. <i>minor</i>)</b>	071350 00			Kg			Z
- For sowing		10		Kg	3.2% <sup>(2)</sup>	ACPOCT, AD, CL, EG, GSP, IS, JO, LB, LDDC, MA, MD, MX, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(3)</sup> ; TN, TR, ZA-Free <sup>(2)</sup>	Z
- Other		90		Kg	3.2% <sup>(2)</sup>	ACPOCT, AD, CL, EG, GSP, IS, JO, LB, LDDC, MD, MGB, MX, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(3)</sup> ; SY, TR, ZA-Free <sup>(2)</sup>	Z
<b>Other</b>	071390 00			Kg			Z
- For sowing		10		Kg	3.2% <sup>(2)</sup>	ACPOCT, AD, CL, GSP, IS, JO, LB, LDDC, MD, MX, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(3)</sup> ; TR, ZA-Free <sup>(2)</sup>	Z
- Other		90		Kg	3.2% <sup>(2)</sup>	ACPOCT, AD, CL, EG, GSP, IS, JO, LB, LDDC, MD, MGB, MX, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(3)</sup> ; SY, TR, ZA-Free <sup>(2)</sup>	Z

# Chapter 10 Cereals

## Notes

1. (A) The products specified in the headings of this chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.
  - (B) The chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 1006.
2. Heading 1005 does not cover sweetcorn (Chapter 7).

## Subheading Note

1. The term 'durum wheat' means wheat of the species *Triticum durum* and the hybrids derived from the inter-specific crossing of *Triticum durum* which have the same number (28) of chromosomes as that species.

## Additional Notes

1. The following terms shall have the meaning hereunder assigned to them:

- (a) 'round grain rice' (subheadings 1006 10 21, 1006 10 92, 1006 20 11, 1006 20 92, 1006 30 21, 1006 30 42, 1006 30 61 and 1006 30 92): rice, the grains of which are of a length not exceeding 5.2mm. and of a length/width ratio of less than 2;
  - (b) 'medium grain rice' (subheadings 1006 10 23, 1006 10 94, 1006 20 13, 1006 20 94, 1006 30 23, 1006 30 44, 1006 30 63 and 1006 30 94): rice, the grains of which are of a length exceeding 5.2mm. but not exceeding 6.0 mm. and of a length/width ratio of less than 3;
  - (c) 'long grain rice' (subheadings 1006 10 25, 1006 10 27, 1006 10 96, 1006 10 98, 1006 20 15, 1006 20 17, 1006 20 96, 1006 20 98, 1006 30 25, 1006 30 27, 1006 30 46, 1006 30 48, 1006 30 65, 1006 30 67, 1006 30 96 and 1006 30 98): rice, the grains of which are of a length exceeding 6.0 mm;
  - (d) 'paddy rice' (subheadings 1006 10 21, 1006 10 23, 1006 10 25, 1006 10 27, 1006 10 92, 1006 10 94, 1006 10 96 and 1006 10 98): rice which has retained its husk after threshing;
  - (e) 'husked rice' (subheadings 1006 20 11, 1006 20 13, 1006 20 15, 1006 20 17, 1006 20 92, 1006 20 94, 1006 20 96 and 1006 20 98): rice from which only the husk has been removed. Examples of rice falling within this definition are those with the commercial descriptions 'brown rice', 'cargo rice', 'loonzain' and 'riso sbamatato';
  - (f) 'semi-milled rice' (subheadings 1006 30 21, 1006 30 23, 1006 30 25, 1006 30 27, 1006 30 42, 1006 30 44, 1006 30 46 and 1006 30 48): rice from which the husk, part of the germ, and the whole or part of the outer layers of the pericarp, but not the inner layers, have been removed;
  - (g) 'wholly milled rice' (subheadings 1006 30 61, 1006 30 63, 1006 30 65, 1006 30 67, 1006 30 92, 1006 30 94, 1006 30 96 and 1006 30 98): rice from which the husk, the whole of the outer and inner layers of the pericarp, the whole of the germ in the case of long or medium grain rice, and at least part thereof in the case of round grain rice, have been removed, but in which longitudinal white striations may remain on not more than 10% of the grains;
  - (h) 'broken rice' (1006 40): grain fragments the length of which does not exceed three quarters of the average length of the whole grain.
2. The duty rate applicable to mixtures of this chapter shall be as follows:
    - (a) in mixtures where one of the components represents at least 90% by weight the rate applicable to that component applies;
    - (b) in other mixtures, the rate applicable shall be that of the component which results in the highest amount of import duty.

1	2A	2B	3	4	5	6	7
<b>10 01</b> <b>WHEAT AND MESLIN:</b> <b>Durum wheat<sup>(1)</sup></b>  - High quality durum wheat <sup>(A)</sup> : - - Durum wheat with - a specific weight in kg/hl greater than or equal to 80, - a maximum of 20.0% of grains which have lost their vitreous aspect, - a maximum of 10.0% of matter which is not quality wheat grains of unimpaired - quality of which a maximum of 7.0% of broken and/or shrivelled grains, a maximum of 2.0% grains damaged by pests, a maximum of 5.0% grains affected with fusariosis and/or mottled, a maximum of 0.5% of sprouted grains, - a maximum of 1.0% of miscellaneous impurities (Schwarzbesatz), - a Hagberg falling number of a minimum of 250 <sup>(E)</sup>	100110 00		CAP Lic <sup>(2)</sup> TQ <sup>(3)</sup>	Kg			Z
		12	CAP Lic <sup>(2)</sup> TQ <sup>(3)</sup>	Kg	( <sup>5</sup> ) ( <sup>7</sup> ) ( <sup>8</sup> )	ACP, AD, CAC, IS, JO, LB, LDDC, MA, OCT, RY-Free <sup>(6)</sup> ; SM-Free <sup>(6)</sup> ( <sup>9</sup> ); TR-Free <sup>(6)</sup> ; ZA-48-8 €/t <sup>(6)</sup>	Z

- - Other <sup>(6)</sup>		18	CAP Lic <sup>(2)</sup> TQ <sup>(3)</sup>	Kg	(6) (7) (8)	ACP, AD, CAC, IS, JO, LB, LDDC, MA, OCT, RY-Free <sup>(6)</sup> ; SM-Free <sup>(9)</sup> (9); TR-Free <sup>(6)</sup> ; ZA-48.8 €/t <sup>(6)</sup>	Z
- Medium quality durum wheat		20	CAP Lic <sup>(2)</sup> TQ <sup>(3)</sup>	Kg	(6) (7) (8)	ACP, AD, CAC, IS, JO, LB, LDDC, MA, OCT, RY-Free <sup>(6)</sup> ; SM-Free <sup>(9)</sup> (9); TR-Free <sup>(6)</sup> ; ZA-48.8 €/t <sup>(6)</sup>	Z
- Low quality durum wheat		30	CAP Lic <sup>(2)</sup> TQ <sup>(3)</sup>	Kg	(6) (7) (8)	ACP, AD, CAC, IS, JO, LB, LDDC, MA, OCT, RY-Free <sup>(6)</sup> ; SM-Free <sup>(9)</sup> (9); TR-Free <sup>(6)</sup> ; ZA-48.8 €/t <sup>(6)</sup>	Z
Other:							
- Spelt for sowing <sup>(10)</sup>	100190 10	00	TQ <sup>(3)</sup>	Kg	12.8% (6)	ACPOCT, AD-Free <sup>(6)</sup> ; CL-3.2% <sup>(6)</sup> ; IS, JO, LB, LDDC (Excluding BO PE EC CO VE), RY-Free <sup>(6)</sup> ; SM-Free <sup>(9)</sup> (9); TR-Free <sup>(6)</sup> ; ZA-3.2% <sup>(6)</sup>	Z
- Other spelt, common wheat and meslin:							
- - Common wheat and meslin seed	100190 91	10	CAP Lic <sup>(2)</sup> TQ <sup>(3)</sup>	Kg	(6) (7) (8)	ACP, AD, CAC, IS, JO, LB, LDDC, OCT, RY-Free <sup>(6)</sup> ; SM-Free <sup>(9)</sup> (9); ZA-31.3 €/t <sup>(6)</sup>	Z
- - - Meslin seed							
- - - Common wheat seed		20	CAP Lic <sup>(2)</sup> TQ <sup>(3)</sup>	Kg	(6) (7) (8)	ACP, AD, CAC, IS, JO, LB, LDDC, OCT, RY-Free <sup>(6)</sup> ; SM-Free <sup>(9)</sup> (9); ZA-31.3 €/t <sup>(6)</sup>	Z
- - - Other <sup>(11)</sup>	100190 99		CAP Lic <sup>(2)</sup>	Kg			Z
- - - High quality common wheat and spelt <sup>(6)</sup> :							
- - - - Common wheat with							
- - - - - a specific weight in kg/hl greater than or equal to 78,							
- - - - - a maximum of 10.0% of matter which is not quality wheat grains of unimpaired							
- - - - - quality, of which a maximum of 7.0% of broken and/or shrivelled grains,							
- - - - - a maximum of 2.0% grains damaged by pests, a maximum of 0.5% of sprouted grains,							
- - - - - a maximum of 1.0% of miscellaneous impurities (Schwarzbesatz),							
- - - - - a Hagberg falling number of a minimum of 230,							
- - - - - a protein content (13.5% of moisture content) of a minimum of 14.6%:							
- - - - - Intended for processing <sup>(12)</sup> (6)		12	CAP Lic <sup>(2)</sup> TQ <sup>(3)</sup>	Kg	(6) (7) (8)	ACP, AD, CAC, IS, JO, LB, LDDC, OCT, RY-Free <sup>(6)</sup> ; SM-Free <sup>(9)</sup> (9); ZA-31.3 €/t <sup>(6)</sup>	Z

- (1) Eligibility for the zero or reduced rate of import duty shall be conditional on the importers' lodging in addition to any security lodged in respect of the import licence, a security equal to the difference between the rate shown on the licence and the highest duty rate payable on durum wheat + 5 Euros. The customs authority will take a representative sample of each import, in order that analysis can establish whether the durum wheat meets the quality criteria laid down in Commission Reg. 1249/96 as amended
- (2) Cap licence may be required
- (3) Tariff quota and/or ceiling may apply. See additional information at end of chapter.
- (4) This description corresponds to quality as specified in Annex I to Regulation (EC) No 1249/96 (OJ No L 161) as amended by Regulation (EC) No 2519/98 (OJ No L 315) and No 2104/01 (OJ L 283)
- (5) Additional code 2552 is required to claim duty reduction for trans-Atlantic route
- (6) These goods are subject to "Customs duty in the Agricultural Sector" tax type code A10 must be used in box 47a of the SAD.
- (7) The Community undertakes in respect of cereals falling within heading: -ex 1001 wheat, - 1002 rye, -ex 1005 maize, except hybrid seed, and - ex 1007 sorghum, except hybrids for sowing, to apply a duty at a level and in a manner so that the duty-paid import price for such cereals will not be greater than the effective intervention price (or in the event of a modification of the current system, the effective support price) increased by 55%. The duty applied shall in no case exceed the duty shown in column 3
- (8) This duty rate may be amended frequently. Please refer to CHIEF or the EPU for the rate in force on the day of import
- (9) CUA - non imposition of Customs Duties under Customs Union Agreement, use box 36 of SAD and Code 400
- (10) Entry under this subheading is subject to the conditions laid down in Section II.F. of the preliminary provisions
- (11) Eligibility for the zero or reduced rate of import duty shall be conditional on the importer's lodging a security of 95 Euros per tonne with the customs authority on the day of the declaration for free circulation. The customs authority will take a representative sample of each import, in order that analysis can establish whether the high quality common wheat meets the quality criteria laid down in Commission Reg. 1249/96 as amended. If the goods are accompanied by a Certificate of Conformity issued by the FGIS (for US grain) or by the CGC (for Canadian grain), security referred to above is not required. Sampling will be reduced to just sufficient to gain assurance that the certification system is working as intended
- (12) Entry under this subheading is subject to conditions laid down in the relevant Community provisions (see Articles 291 to 300 of Commission Regulation (EEC) No. 2454/93 - OJ L 253, 11.10.1993, p. 71 and subsequent amendments)

1	2A	2B	3	4	5	6	7
----- Other <sup>(1)</sup>	100190 99	14	CAP Lic <sup>(2)</sup> TQ <sup>(7)</sup>	Kg	(3) (4) (5)	ACP, AD, CAC, IS, JO, LB, LDDC, OCT, RY-Free <sup>(3)</sup> ; SM-Free <sup>(3)</sup> (6); ZA-31-3 €/t <sup>(3)</sup>	Z
----- Other:							
----- Intended for processing <sup>(8)</sup> (1)		16	CAP Lic <sup>(2)</sup> TQ <sup>(7)</sup>	Kg	(3) (4) (5)	ACP, AD, CAC, IS, JO, LB, LDDC, OCT, RY-Free <sup>(3)</sup> ; SM-Free <sup>(3)</sup> (6); ZA-31-3 €/t <sup>(3)</sup>	Z
----- Other <sup>(1)</sup>		18	CAP Lic <sup>(2)</sup> TQ <sup>(7)</sup>	Kg	(3) (4) (5)	ACP, AD, CAC, IS, JO, LB, LDDC, OCT, RY-Free <sup>(3)</sup> ; SM-Free <sup>(3)</sup> (6); ZA-31-3 €/t <sup>(3)</sup>	Z
--- Medium quality common wheat and spelt		20	CAP Lic <sup>(2)</sup> TQ <sup>(7)</sup>	Kg	(3) (4) (5)	ACP, AD, CAC, IS, JO, LB, LDDC, OCT, RY-Free <sup>(3)</sup> ; SM-Free <sup>(3)</sup> (6); ZA-31-3 €/t <sup>(3)</sup>	Z
--- low quality common wheat and spelt		30	CAP Lic <sup>(2)</sup> TQ <sup>(7)</sup>	Kg	(3) (4) (5)	ACP, AD, CAC, IS, JO, LB, LDDC, OCT, RY-Free <sup>(3)</sup> ; SM-Free <sup>(3)</sup> (6); ZA-31-3 €/t <sup>(3)</sup>	Z
--- Other		90	CAP Lic <sup>(2)</sup> TQ <sup>(7)</sup>	Kg	(3) (4) (5)	ACP, AD, CAC, IS, JO, LB, LDDC, OCT, RY-Free <sup>(3)</sup> ; SM-Free <sup>(3)</sup> (6); ZA-31-3 €/t <sup>(3)</sup>	Z
<b>10 02</b>							
RYE	100200 00	00	CAP Lic <sup>(2)</sup> TQ <sup>(7)</sup>	Kg	(3) (4) (5)	ACP, AD, CAC, IS, JO, LB, LDDC, OCT, RY-Free <sup>(3)</sup> ; SM-Free <sup>(3)</sup> (6); TR, <sup>(9)</sup> (3); ZA-30-6 €/t <sup>(3)</sup>	Z
<b>10 03</b>							
BARLEY:							
- Seed	100300 10	00	CAP Lic <sup>(2)</sup> TQ <sup>(7)</sup>	Kg	(3) (4) (5)	ACP, AD, CAC, IS, JO, LB, LDDC, OCT, RY-Free <sup>(3)</sup> ; SM-Free <sup>(3)</sup> (6); ZA-30-6 €/t <sup>(3)</sup>	Z
- Other	100300 90		CAP Lic <sup>(2)</sup>	Kg			Z
- - For the manufacture of malt:							
- - - With the following quality criteria:							
- - - specific weight 60.5 kg/hl or more,							
- - - damaged grains 1 % or less,							
- - - moisture content 13.5 % or less,							
- - - sound, fair and merchantable barley 96 % or more,							
- - - to be used for the manufacture of beer aged in vats containing beechwood		20	CAP Lic <sup>(2)</sup> TQ <sup>(7)</sup>	Kg	(3) (4) (5)	ACP, AD, CAC, IS, JO, LB, LDDC, OCT, RY-Free <sup>(3)</sup> ; SM-Free <sup>(3)</sup> (6); ZA-30-6 €/t <sup>(3)</sup>	Z
--- Other		30	CAP Lic <sup>(2)</sup> TQ <sup>(7)</sup>	Kg	(3) (4) (5)	ACP, AD, CAC, IS, JO, LB, LDDC, OCT, RY-Free <sup>(3)</sup> ; SM-Free <sup>(3)</sup> (6); ZA-30-6 €/t <sup>(3)</sup>	Z
-- Other		90	CAP Lic <sup>(2)</sup> TQ <sup>(7)</sup>	Kg	(3) (4) (5)	ACP, AD, CAC, IS, JO, LB, LDDC, OCT, RY-Free <sup>(3)</sup> ; SM-Free <sup>(3)</sup> (6); ZA-30-6 €/t <sup>(3)</sup>	Z
<b>10 04</b>							
OATS	100400 00	00	CAP Lic <sup>(2)</sup> TQ <sup>(7)</sup>	Kg	89 €/t (3)	ACP, AD, IS, JO, LB, LDDC (Excluding VE PE EC CO BO), OCT, PS, RY-Free <sup>(3)</sup> ; SM-Free <sup>(3)</sup> (6); ZA-29-3 €/t <sup>(3)</sup>	Z

**10 05**

**MAIZE (CORN):**

**Seed:**

- Hybrid <sup>(10)</sup> :							
- - Double hybrids and top cross hybrids	100510 11	00		Kg	Free <sup>(3)</sup>		Z
- - Three-cross hybrids	100510 13	00		Kg	Free <sup>(3)</sup>		Z
- - Simple hybrids	100510 15	00		Kg	Free <sup>(3)</sup>		Z
- - Other	100510 19	00		Kg	Free <sup>(3)</sup>		Z
- Other <sup>(1)</sup>	100510 90	00	CAP Lic <sup>(2)</sup> TQ <sup>(7)</sup>	Kg	<sup>(3)</sup> <sup>(4)</sup> <sup>(5)</sup>	ACP, AD, CAC, IS, JO, LB, LDDC, OCT, RY-Free <sup>(3)</sup> ; SM-Free <sup>(3)</sup> <sup>(6)</sup>	Z
<b>Other</b>	100590 00		CAP Lic <sup>(2)</sup>	Kg			Z
- <i>Flint maize of specific weight equal to or more than 75.5 Kg/hl, with a vitreous grain content equal to or more than 92% by weight and with a maximum flotation index 26 and intended for processing<sup>(8)</sup></i> <sup>(1)</sup>		20	CAP Lic <sup>(2)</sup> TQ <sup>(7)</sup>	Kg	<sup>(3)</sup> <sup>(4)</sup> <sup>(5)</sup>	ACP, AD, CAC, IS, JO, LB, LDDC, OCT, RY-Free <sup>(3)</sup> ; SM-Free <sup>(3)</sup> <sup>(6)</sup>	Z
- <i>Other<sup>(1)</sup></i>		90	CAP Lic <sup>(2)</sup> TQ <sup>(7)</sup>	Kg	<sup>(3)</sup> <sup>(4)</sup> <sup>(5)</sup>	ACP, AD, CAC, IS, JO, LB, LDDC, OCT, RY-Free <sup>(3)</sup> ; SM-Free <sup>(3)</sup> <sup>(6)</sup>	Z

**10 06**

**RICE:**

**Rice in the husk (paddy or rough):**

- For sowing <sup>(10)</sup>	100610 10	00	CAP Lic <sup>(2)</sup> TQ <sup>(7)</sup>	Kg	7-7% <sup>(3)</sup>	ACPOCT, AD, CL, IS, JO, LB-Free <sup>(3)</sup> ; LDDC (Excluding VE PE EC CO BO)-3-8% <sup>(3)</sup> ; RY-Free <sup>(3)</sup> ; SM-Free <sup>(3)</sup> <sup>(6)</sup> ; TR-Free <sup>(3)</sup>	Z
- Other:							
- - Parboiled:							
- - - Round grain	100610 21	00	CAP Lic <sup>(2)</sup> TQ <sup>(7)</sup>	Kg	<sup>(3)</sup> <sup>(5)</sup>	ACP, <sup>(3)</sup> <sup>(9)</sup> ;AD-Free <sup>(3)</sup> ; EG, <sup>(11)</sup> <sup>(3)</sup> ;IS, JO, LB-Free <sup>(3)</sup> ; LDDC (Excluding VE PE EC CO BO)-1.05-5 €/t <sup>(3)</sup> ; OCT, RY-Free <sup>(3)</sup> ; SM-Free <sup>(3)</sup> <sup>(6)</sup>	Z

(1) Additional code 2552 is required to claim duty reduction for trans-Atlantic route  
 (2) Cap licence may be required  
 (3) These goods are subject to "Customs duty in the Agricultural Sector" tax type code A10 must be used in box 47a of the SAD.  
 (4) The Community undertakes in respect of cereals falling within heading: -ex 1001 wheat, - 1002 rye, -ex 1005 maize, except hybrid seed, and - ex 1007 sorghum, except hybrids for sowing, to apply a duty at a level and in a manner so that the duty-paid import price for such cereals will not be greater than the effective intervention price (or in the event of a modification of the current system, the effective support price) increased by 55%. The duty applied shall in no case exceed the duty shown in column 3  
 (5) This duty rate may be amended frequently. Please refer to CHIEF or the EPU for the rate in force on the day of import  
 (6) CUA - non imposition of Customs Duties under Customs Union Agreement, use box 36 of SAD and Code 400  
 (7) Tariff quota and/or ceiling may apply. See additional information at end of chapter.  
 (8) Entry under this subheading is subject to conditions laid down in the relevant Community provisions (see Articles 291 to 300 of Commission Regulation (EEC) No. 2454/93 - OJ L 253, 11.10.1993, p. 71 and subsequent amendments)  
 (9) The rate is replaced by a reduced levy.  
 (10) Entry under this subheading is subject to the conditions laid down in Section II.F. of the preliminary provisions  
 (11) To benefit from the reduced import duty proof that a special export charge has been collected by the exporting country shall be provided by endorsement of the movement certificate under "Remarks".

1	2A	2B	3	4	5	6	7
- - - Medium grain	100610 23	00	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	(2) (3)	ACP, <sup>(2)</sup> (4);AD-Free <sup>(2)</sup> ; EG, <sup>(3)</sup> (2);IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-105.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM- Free <sup>(2)</sup> (7)	Z
- - - Long grain:							
- - - - Of a length/width ratio greater than 2 but less than 3	100610 25	00	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	(2) (3)	ACP, <sup>(2)</sup> (4);AD-Free <sup>(2)</sup> ; EG, <sup>(3)</sup> (2);IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-105.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM- Free <sup>(2)</sup> (7)	Z
- - - - Of a length/width ratio equal to or greater than 3	100610 27	00	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	(2) (3)	ACP, <sup>(2)</sup> (4);AD-Free <sup>(2)</sup> ; EG-Free <sup>(2)</sup> (3); IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-105.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM- Free <sup>(2)</sup> (7)	Z
- - Other:							
- - - Round grain	100610 92	00	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	(2) (3)	ACP, <sup>(2)</sup> (4);AD-Free <sup>(2)</sup> ; EG, <sup>(3)</sup> (2);IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-105.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM- Free <sup>(2)</sup> (7)	Z
- - - Medium grain	100610 94	00	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	(2) (3)	ACP, <sup>(2)</sup> (4);AD-Free <sup>(2)</sup> ; EG, <sup>(3)</sup> (2);IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-105.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM- Free <sup>(2)</sup> (7)	Z
- - - Long grain:							
- - - - Of a length/width ratio greater than 2 but less than 3	100610 96	00	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	(2) (3)	ACP, <sup>(2)</sup> (4);AD-Free <sup>(2)</sup> ; EG, <sup>(3)</sup> (2);IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-105.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM- Free <sup>(2)</sup> (7)	Z
- - - - Of a length/width ratio equal to or greater than 3	100610 98	00	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	(2) (3)	ACP, <sup>(2)</sup> (4);AD-Free <sup>(2)</sup> ; EG-Free <sup>(2)</sup> (3); IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-105.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM- Free <sup>(2)</sup> (7)	Z
<b>Husked (brown) rice:</b>							
- Parboiled:							
- - <u>Round grain</u>	100620 11	00	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	(2) (3) (3)	ACP, <sup>(4)</sup> (2);AD-Free <sup>(2)</sup> ; EG, <sup>(3)</sup> (2);IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-32.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM- Free <sup>(2)</sup> (7)	Z
- - Medium grain	100620 13	00	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	(2) (3) (3)	ACP, <sup>(4)</sup> (2);AD-Free <sup>(2)</sup> ; EG, <sup>(3)</sup> (2);IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-32.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM- Free <sup>(2)</sup> (7)	Z
- - Long grain:							
- - - Of a length/width ratio greater than 2 but less than 3	100620 15	00	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	(2) (3) (3)	ACP, <sup>(4)</sup> (2);AD-Free <sup>(2)</sup> ; EG, <sup>(3)</sup> (2);IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-32.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM- Free <sup>(2)</sup> (7)	Z
- - - Of a length/width ratio equal to or greater than 3	100620 17		CAP Lic <sup>(1)</sup>	Kg			Z
- - - - <i>Basmati rice:</i>							
- - - - - <i>Of the varieties Basmati 370, Basmati 386(India), Type-3(Dehradun India), Taraori Basmati(HBC-19 India), Basmati 217(India), Ranbir Basmati(India), Kernel(basmati Pakistan), Pusa basmati, Super basmati</i>		13	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	(2) (3) (3)	ACP, <sup>(4)</sup> (2);AD-Free <sup>(2)</sup> ; EG, <sup>(3)</sup> (2);IN, <sup>(3)</sup> ;IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-32.5 €/t <sup>(2)</sup> ; OCT-Free <sup>(2)</sup> ; PK, <sup>(3)</sup> ;RY- Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> (7)	Z



----- Other		18	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	(2) (3) (5)	ACP, <sup>(4)</sup> (2);AD-Free <sup>(2)</sup> ; EG, <sup>(5)</sup> (2);IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-32.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM- Free <sup>(2)</sup> (7)	Z
----- Other		90	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	(2) (3) (5)	ACP, <sup>(4)</sup> (2);AD-Free <sup>(2)</sup> ; EG, <sup>(5)</sup> (2);IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-32.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM- Free <sup>(2)</sup> (7)	Z
- Other:							
-- Round grain	100620 92	00	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	(2) (3) (5)	ACP, <sup>(4)</sup> (2);AD-Free <sup>(2)</sup> ; EG, <sup>(5)</sup> (2);IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-32.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM- Free <sup>(2)</sup> (7)	Z
-- Medium grain	100620 94	00	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	(2) (3) (5)	ACP, <sup>(4)</sup> (2);AD-Free <sup>(2)</sup> ; EG, <sup>(5)</sup> (2);IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-32.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM- Free <sup>(2)</sup> (7)	Z
-- Long grain:							
--- Of a length/width ratio greater than 2 but less than 3	100620 96	00	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	(2) (3) (5)	ACP, <sup>(4)</sup> (2);AD-Free <sup>(2)</sup> ; EG, <sup>(5)</sup> (2);IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-32.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM- Free <sup>(2)</sup> (7)	Z
--- Of a length/width ratio equal to or greater than 3	100620 98		CAP Lic <sup>(1)</sup>	Kg			Z
---- Basmati rice:							
----- Of the varieties Basmati 370, Basmati 386(India), Type- 3(Dehradun India), Taraori basmati(HBC-19 India), Basmati 217(India), Ranbir Basmati(India), Kernell(basmati Pakistan), Pusa basmati, Super basmati		13	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	(2) (3) (5)	ACP, <sup>(4)</sup> (2);AD-Free <sup>(2)</sup> ; EG, <sup>(5)</sup> (2);IN, <sup>(8)</sup> ;IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-32.5 €/t <sup>(2)</sup> ; OCT-Free <sup>(2)</sup> ; PK, <sup>(9)</sup> ;RY- Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> (7)	Z
----- Other		18	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	(2) (3) (5)	ACP, <sup>(4)</sup> (2);AD-Free <sup>(2)</sup> ; EG, <sup>(5)</sup> (2);IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-32.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM- Free <sup>(2)</sup> (7)	Z
----- Other		90	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	(2) (3) (5)	ACP, <sup>(4)</sup> (2);AD-Free <sup>(2)</sup> ; EG, <sup>(5)</sup> (2);IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-32.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM- Free <sup>(2)</sup> (7)	Z

(1) Cap licence may be required

(2) These goods are subject to "Customs duty in the Agricultural Sector" tax type code A10 must be used in box 47a of the SAD.

(3) This duty rate may be amended frequently. Please refer to CHIEF or the EPU for the rate in force on the day of import

(4) The rate is replaced by a reduced levy.

(5) To benefit from the reduced import duty proof that a special export charge has been collected by the exporting country shall be provided by endorsement of the movement certificate under "Remarks".

(6) Tariff quota and/or ceiling may apply. See additional information at end of chapter.

(7) CUA - non imposition of Customs Duties under Customs Union Agreement, use box 36 of SAD and Code 400

(8) The Community undertakes in respect of husked rice falling within subheading 1006 20 11 to 1006 20 98 to apply a duty at a level and in a manner so that the duty-paid import price will not be greater than the effective intervention price (or in the event of a modification of the current system, the effective support price) increased by: -88 % for Japonica rice, -80 % for Indica rice. In respect of milled rice, the percentages referred to above will be increased according to the existing method of calculation of the threshold price for milled rice. The duty applied shall in no case exceed the duty shown in column 3

(9) Eligibility to benefit from the reduced import duty is subject to the production of an import certificate in accordance with the conditions laid down in Regulation (EC) No 2131/96 (OJ L 285) and of a certificate of authenticity according to Regulation (EC) No 2294/03 (OJ L 340). One of the following regions shall be specified in the certificate of authenticity: the India and Pakistani specific areas of the Indo Gangetic Plains, which includes the Punjab, Haryana, Uttaranchal and Western Uttar Pradesh regions

1	2A	2B	3	4	5	6	7
<b>Semi-milled or wholly milled rice, whether or not polished or glazed:</b>							
- Semi-milled rice:							
- - Parboiled:							
- - - Round grain	100630	21	CAP Lic <sup>(1)</sup>	Kg			Z
- - - - <i>In immediate packings of a net content not exceeding 5 kg</i>		10	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	( <sup>2</sup> ) ( <sup>3</sup> )	ACP, <sup>(4)</sup> ( <sup>2</sup> );AD-Free <sup>(2)</sup> ; EG, <sup>(5)</sup> ( <sup>2</sup> );IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-72.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> ( <sup>7</sup> )	Z
- - - - <i>Other</i>		90	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	( <sup>2</sup> ) ( <sup>3</sup> )	ACP, <sup>(4)</sup> ( <sup>2</sup> );AD-Free <sup>(2)</sup> ; EG, <sup>(5)</sup> ( <sup>2</sup> );IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-72.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> ( <sup>7</sup> )	Z
- - - Medium grain	100630	23	CAP Lic <sup>(1)</sup>	Kg			Z
- - - - <i>In immediate packings of a net content not exceeding 5 kg</i>		10	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	( <sup>2</sup> ) ( <sup>3</sup> )	ACP, <sup>(4)</sup> ( <sup>2</sup> );AD-Free <sup>(2)</sup> ; EG, <sup>(5)</sup> ( <sup>2</sup> );IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-72.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> ( <sup>7</sup> )	Z
- - - - <i>Other</i>		90	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	( <sup>2</sup> ) ( <sup>3</sup> )	ACP, <sup>(4)</sup> ( <sup>2</sup> );AD-Free <sup>(2)</sup> ; EG, <sup>(5)</sup> ( <sup>2</sup> );IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-72.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> ( <sup>7</sup> )	Z
- - - Long grain:							
- - - - Of a length/width ratio greater than 2 but less than 3	100630	25	CAP Lic <sup>(1)</sup>	Kg			Z
- - - - - <i>In immediate packings of a net content not exceeding 5 kg</i>		10	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	( <sup>2</sup> ) ( <sup>3</sup> )	ACP, <sup>(4)</sup> ( <sup>2</sup> );AD-Free <sup>(2)</sup> ; EG, <sup>(5)</sup> ( <sup>2</sup> );IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-72.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> ( <sup>7</sup> )	Z
- - - - - <i>Other</i>		90	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	( <sup>2</sup> ) ( <sup>3</sup> )	ACP, <sup>(4)</sup> ( <sup>2</sup> );AD-Free <sup>(2)</sup> ; EG, <sup>(5)</sup> ( <sup>2</sup> );IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-72.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> ( <sup>7</sup> )	Z
- - - - - Of a length/width ratio equal to or greater than 3	100630	27	CAP Lic <sup>(1)</sup>	Kg			Z
- - - - - - <i>In immediate packings of a net content not exceeding 5 kg</i>		10	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	( <sup>2</sup> ) ( <sup>3</sup> )	ACP-Free <sup>(2)</sup> ( <sup>4</sup> ); AD-Free <sup>(2)</sup> ; EG-Free <sup>(2)</sup> ( <sup>5</sup> ); IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-72.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> ( <sup>7</sup> )	Z
- - - - - - <i>Other</i>		90	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	( <sup>2</sup> ) ( <sup>3</sup> )	ACP-Free <sup>(2)</sup> ( <sup>4</sup> ); AD-Free <sup>(2)</sup> ; EG-Free <sup>(2)</sup> ( <sup>5</sup> ); IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-72.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> ( <sup>7</sup> )	Z
- - Other:							
- - - Round grain	100630	42	CAP Lic <sup>(1)</sup>	Kg			Z
- - - - <i>In immediate packings of a net content not exceeding 5 kg</i>		10	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	( <sup>2</sup> ) ( <sup>3</sup> )	ACP, <sup>(4)</sup> ( <sup>2</sup> );AD-Free <sup>(2)</sup> ; EG, <sup>(5)</sup> ( <sup>2</sup> );IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-72.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> ( <sup>7</sup> )	Z
- - - - <i>Other</i>		90	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	( <sup>2</sup> ) ( <sup>3</sup> )	ACP, <sup>(4)</sup> ( <sup>2</sup> );AD-Free <sup>(2)</sup> ; EG, <sup>(5)</sup> ( <sup>2</sup> );IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-72.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> ( <sup>7</sup> )	Z
- - - Medium grain	100630	44	CAP Lic <sup>(1)</sup>	Kg			Z

---- In immediate packings of a net content not exceeding 5 kg		10	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	(2) (3)	ACP, <sup>(4)</sup> (2);AD-Free <sup>(2)</sup> ; EG, <sup>(5)</sup> (2);IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-72.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> (7)	Z
---- Other		90	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	(2) (3)	ACP, <sup>(4)</sup> (2);AD-Free <sup>(2)</sup> ; EG, <sup>(5)</sup> (2);IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-72.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> (7)	Z
--- Long grain:							
---- Of a length/width ratio greater than 2 but less than 3	100630	46	CAP Lic <sup>(1)</sup>	Kg			Z
----- In immediate packings of a net content not exceeding 5 kg		10	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	(2) (3)	ACP, <sup>(4)</sup> (2);AD-Free <sup>(2)</sup> ; EG, <sup>(5)</sup> (2);IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-72.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> (7)	Z
----- Other		90	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	(2) (3)	ACP, <sup>(4)</sup> (2);AD-Free <sup>(2)</sup> ; EG, <sup>(5)</sup> (2);IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-72.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> (7)	Z
---- Of a length/width ratio equal to or greater than 3	100630	48	CAP Lic <sup>(1)</sup>	Kg			Z
----- In immediate packings of a net content not exceeding 5 kg		10	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	(2) (3)	ACP-Free <sup>(2)</sup> (4); AD-Free <sup>(2)</sup> ; EG-Free <sup>(2)</sup> (5); IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-72.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> (7)	Z
----- Other		90	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	(2) (3)	ACP-Free <sup>(2)</sup> (4); AD-Free <sup>(2)</sup> ; EG-Free <sup>(2)</sup> (5); IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-72.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> (7)	Z
- Wholly milled rice:							
-- Parboiled:							
--- Round grain	100630	61	CAP Lic <sup>(1)</sup>	Kg			Z
---- In immediate packings of a net content not exceeding 5 kg		10	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	(2) (3)	ACP, <sup>(4)</sup> (2);AD-Free <sup>(2)</sup> ; EG, <sup>(5)</sup> (2);IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-72.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> (7)	Z
---- Other		90	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	(2) (3)	ACP, <sup>(4)</sup> (2);AD-Free <sup>(2)</sup> ; EG, <sup>(5)</sup> (2);IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-72.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> (7)	Z
--- Medium grain	100630	63	CAP Lic <sup>(1)</sup>	Kg			Z
---- In immediate packings of a net content not exceeding 5 kg		10	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	(2) (3)	ACP, <sup>(4)</sup> (2);AD-Free <sup>(2)</sup> ; EG, <sup>(5)</sup> (2);IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-72.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> (7)	Z

(1) Cap licence may be required

(2) These goods are subject to "Customs duty in the Agricultural Sector" tax type code A10 must be used in box 47a of the SAD.

(3) This duty rate may be amended frequently. Please refer to CHIEF or the EPU for the rate in force on the day of import

(4) The rate is replaced by a reduced levy.

(5) To benefit from the reduced import duty proof that a special export charge has been collected by the exporting country shall be provided by endorsement of the movement certificate under "Remarks".

(6) Tariff quota and/or ceiling may apply. See additional information at end of chapter.

(7) CUA - non imposition of Customs Duties under Customs Union Agreement, use box 36 of SAD and Code 400

1	2A	2B	3	4	5	6	7
--- Other	100630 63	90	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	(2) (3)	ACP, <sup>(4)</sup> (2);AD-Free <sup>(2)</sup> ; EG, <sup>(5)</sup> (2);IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-72.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> (7)	Z
--- Long grain:							
--- Of a length/width ratio greater than 2 but less than 3	100630 65		CAP Lic <sup>(1)</sup>	Kg			Z
---- In immediate packings of a net content not exceeding 5 kg		10	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	(2) (3)	ACP, <sup>(4)</sup> (2);AD-Free <sup>(2)</sup> ; EG, <sup>(5)</sup> (2);IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-72.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> (7)	Z
---- Other		90	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	(2) (3)	ACP, <sup>(4)</sup> (2);AD-Free <sup>(2)</sup> ; EG, <sup>(5)</sup> (2);IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-72.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> (7)	Z
---- Of a length/width ratio equal to or greater than 3	100630 67		CAP Lic <sup>(1)</sup>	Kg			Z
---- In immediate packings of a net content not exceeding 5 kg		10	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	(2) (3)	ACP-Free <sup>(2)</sup> (4); AD-Free <sup>(2)</sup> ; EG-Free <sup>(2)</sup> (5); IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-72.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> (7)	Z
----- Other		90	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	(2) (3)	ACP-Free <sup>(2)</sup> (4); AD-Free <sup>(2)</sup> ; EG-Free <sup>(2)</sup> (5); IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-72.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> (7)	Z
-- Other:							
--- Round grain	100630 92		CAP Lic <sup>(1)</sup>	Kg			Z
--- In immediate packings of a net content not exceeding 5 kg		10	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	(2) (3)	ACP, <sup>(4)</sup> (2);AD-Free <sup>(2)</sup> ; EG, <sup>(5)</sup> (2);IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-72.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> (7)	Z
---- Other		90	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	(2) (3)	ACP, <sup>(4)</sup> (2);AD-Free <sup>(2)</sup> ; EG, <sup>(5)</sup> (2);IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-72.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> (7)	Z
--- Medium grain	100630 94		CAP Lic <sup>(1)</sup>	Kg			Z
--- In immediate packings of a net content not exceeding 5 kg		10	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	(2) (3)	ACP, <sup>(4)</sup> (2);AD-Free <sup>(2)</sup> ; EG, <sup>(5)</sup> (2);IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-72.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> (7)	Z
---- Other		90	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	(2) (3)	ACP, <sup>(4)</sup> (2);AD-Free <sup>(2)</sup> ; EG, <sup>(5)</sup> (2);IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-72.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> (7)	Z
--- Long grain:							
--- Of a length/width ratio greater than 2 but less than 3	100630 96		CAP Lic <sup>(1)</sup>	Kg			Z
---- In immediate packings of a net content not exceeding 5 kg		10	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	(2) (3)	ACP, <sup>(4)</sup> (2);AD-Free <sup>(2)</sup> ; EG, <sup>(5)</sup> (2);IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-72.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> (7)	Z
----- Other		90	CAP Lic <sup>(1)</sup> TQ <sup>(6)</sup>	Kg	(2) (3)	ACP, <sup>(4)</sup> (2);AD-Free <sup>(2)</sup> ; EG, <sup>(5)</sup> (2);IS, JO, LB-Free <sup>(2)</sup> ; LDDC (Excluding VE PE EC CO BO)-72.5 €/t <sup>(2)</sup> ; OCT, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> (7)	Z

**Chapter 14 Vegetable plaiting materials;  
vegetable products not elsewhere  
specified or included**

Notes

1. This chapter does not cover the following products which are to be classified within Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading 1401 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded

at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 4404).

3. Heading 1404 does not apply to wood wool (heading 4405) and prepared knots or tufts for broom or brush making (heading 9603).

1	2A	2B	3	4	5	6	7
<b>14 01</b>							
VEGETABLE MATERIALS OF A KIND USED PRIMARILY FOR PLAITING (FOR EXAMPLE, BAMBOOS, RATTANS, REEDS, RUSHES, OSIER, RAFFIA, CLEANED, BLEACHED OR DYED CEREAL STRAW, AND LIME BARK):							
Bamboos	140110 00	00		Kg	Free		S
Rattans	140120 00	00		Kg	Free		S
Other	140190 00	00		Kg	Free		S
<b>14 04</b>							
VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED:							
Cotton linters	140420 00	00		Kg	Free		S
Other	140490 00	00		Kg	Free		SZ

1	2A	2B	3	4	5	6	7
<b>20 08</b>							
<b>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:</b>							
<b>Nuts, ground-nuts and other seeds, whether or not mixed together:</b>							
- <b>Ground-nuts:</b>							
- - Peanut butter	200811 10	00	EXCISE (1) TQ(2)	Kg	12.8% (2)	ACPOCT, AD, CAC, CH-Free(2); CL-2.2%(2); EEA, GE-Free(2); GSP (Excluding BR)-8.9%(2); IL, JO, LB, LDDC, LI, LK, MCH, MD, MGB, MN, MX, PS, RY-Free(2); SM, TR-Free(2) (4); XC, XL, ZA-Free(2)	SZ
- - Other, in immediate packings of a net content:							
- - - Exceeding 1 kg	200811 91			Kg			SZ
- - - - <i>Roasted</i>		10	EXCISE (1) TQ(2)	Kg	11.2% (2)	ACPOCT, AD, CAC-Free(2); CL-1.9%(2); GE-Free(2); GSP (Excluding BR)-7.7%(2); IL, IS, JO, LB, LDDC, LK, MD, MN, MX, RY-Free(2); SM-Free(2) (4); TR, ZA-Free(2)	SZ
- - - - <i>Other</i>		90	EXCISE (1) TQ(2)	Kg	11.2% (2)	ACPOCT, AD, CAC-Free(2); CL-1.9%(2); GE-Free(2); GSP (Excluding BR)-7.7%(2); IL, IS, JO, LB, LDDC, LK, MD, MN-Free(2); MX-3.1%(2); RY-Free(2); SM-Free(2) (4); TR-Free(2); ZA-2%(2)	SZ
- - - Not exceeding 1 kg:							
- - - - Roasted	200811 96	00	TQ(2)	Kg	12% (2)	ACPOCT, AD, CAC, CH-Free(2); CL-2.1%(2); EEA, GE-Free(2); GSP (Excluding BR)-8.4%(2); JO, LB, LDDC, LI, LK, MD, MN, MX, RY-Free(2); SM-Free(2) (4); TR, ZA-Free(2)	SZ
- - - - Other	200811 98	00	TQ(2)	Kg	12.8% (2)	ACPOCT, AD, CAC-Free(2); CL-2.2%(2); GE-Free(2); GSP (Excluding BR)-8.9%(2); IS, JO, LB, LDDC, LK, MD, MN-Free(2); MX-3.5%(2); RY-Free(2); SM-Free(2) (4); TR-Free(2); ZA-2.3%(2)	SZ
- <b>Other, including mixtures:</b>							
- - In immediate packings of a net content exceeding 1 kg:							
- - - Tropical nuts; mixtures containing 50% or more by weight of tropical nuts and tropical fruit	200819 11	00		Kg	7% (2)	ACPOCT, AD, CAC, CL, GE-Free(2); GSP (Excluding BR)-2.4%(2); IS, JO, LB, LDDC, LK, MD, MN, MX, RY-Free(2); SM-Free(2) (4); TR, ZA-Free(2)	SZ
- - - Other:							
- - - - Roasted almonds and pistachios	200819 13	00		Kg	9% (2)	ACPOCT, AD, CAC, CL, GE-Free(2); GSP (Excluding BR)-3.1%(2); IS, JO, LB, LDDC, LK, MD, MN, MX, RY-Free(2); SM-Free(2) (4); TR, ZA-Free(2)	SZ
- - - - Other	200819 19	00		Kg	11.2% (2)	ACPOCT, AD, CAC, CL, GE-Free(2); GSP (Excluding BR)-3.9%(2); IS, JO, LB, LDDC, LK, MD, MN-Free(2); MX-1.5%(2); RY-Free(2); SM-Free(2) (4); TR, ZA-Free(2)	SZ

- - In immediate packings of a net content not exceeding 1 kg:								
- - - Tropical nuts; mixtures containing 50% or more by weight of tropical nuts and tropical fruit	200819 91	00		Kg	8% <sup>(2)</sup>	ACPOCT, AD, CAC, CL, GE-Free <sup>(2)</sup> ; GSP (Excluding BR)-2.8% <sup>(2)</sup> ; IS, JO, LB, LDDC, LK, MD, MN, MX, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(4)</sup> ; TR, ZA-Free <sup>(2)</sup>	S Z	
- - - Other:								
- - - - Roasted nuts:								
- - - - - Almonds and pistachios	200819 93	00		Kg	10.2% <sup>(2)</sup>	ACPOCT, AD, CAC, CL, GE-Free <sup>(2)</sup> ; GSP (Excluding BR)-3.5% <sup>(2)</sup> ; IS, JO, LB, LDDC, LK, MD, MN, MX, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(4)</sup> ; TR, ZA-Free <sup>(2)</sup>	S Z	
- - - - - Other	200819 95	00		Kg	12% <sup>(2)</sup>	ACPOCT, AD, CAC, CL, GE-Free <sup>(2)</sup> ; GSP (Excluding BR)-4.2% <sup>(2)</sup> ; IS, JO, LB, LDDC, LK, MD, MN-Free <sup>(2)</sup> ; MX-1.5% <sup>(2)</sup> ; RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(4)</sup> ; TR, ZA-Free <sup>(2)</sup>	S Z	
- - - - Other	200819 99	00		Kg	12.8% <sup>(2)</sup>	ACPOCT, AD, CAC-Free <sup>(2)</sup> ; CL-1.1% <sup>(2)</sup> ; GE-Free <sup>(2)</sup> ; GSP (Excluding BR)-4.4% <sup>(2)</sup> ; IS, JO, LB, LDDC, LK, MD, MN-Free <sup>(2)</sup> ; MX-1.7% <sup>(2)</sup> ; RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(4)</sup> ; TR-Free <sup>(2)</sup> ; ZA-1.1% <sup>(2)</sup>	S Z	
<b>Pineapples:</b>								
- Containing added spirit:								
- - In immediate packings of a net content exceeding 1 kg:								
- - - With a sugar content exceeding 17 % by weight	200820 11	00	EXCISE <sup>(1)</sup> TQ <sup>(3)</sup>	Kg	25.6% + 2.5 €/100kg net <sup>(2)</sup>	ACPOCT, AD-Free <sup>(2)</sup> ; BO-Free + 2.5 €/100 kg net <sup>(2)</sup> ; CAC-Free + 2.5 €/100 kg net <sup>(2)</sup> ; CL-22.1% + 2.5 €/100 kg net <sup>(2)</sup> ; CO, EC-Free + 2.5 €/100 kg net <sup>(2)</sup> ; GE-Free + 2.5 €/100 kg net <sup>(2)</sup> ; GSP (Excluding BR)-22.1% + 2.5 €/100 kg net <sup>(2)</sup> ; IS, JO, LB, LDDC-Free <sup>(2)</sup> ; LK, MD, MN-Free + 2.5 €/100 kg net <sup>(2)</sup> ; MX-10.2% + 0.9€/100 kg net <sup>(2)</sup> ; PE-Free + 2.5 €/100 kg net <sup>(2)</sup> ; RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(4)</sup> ; TR-Free + 2.5 €/100 Kg/net <sup>(2)</sup> ; VE-Free + 2.5 €/100 kg net <sup>(2)</sup> ; ZA-8.4% + 0.8 €/100 kg net <sup>(2)</sup>	Z	
- - - Other	200820 19	00	EXCISE <sup>(1)</sup> TQ <sup>(3)</sup>	Kg	25.6% <sup>(2)</sup>	ACPOCT, AD, CAC, CL, GSP (Excluding BR), IS, JO, LB, LDDC, MD, MN, MX, RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(4)</sup> ; TR, ZA-Free <sup>(2)</sup>	Z	
- - In immediate packings of a net content not exceeding 1 kg:								
- - - With a sugar content exceeding 19 % by weight	200820 31	00	EXCISE <sup>(1)</sup> TQ <sup>(3)</sup>	Kg	25.6% + 2.5 €/100kg net <sup>(2)</sup>	ACPOCT, AD-Free <sup>(2)</sup> ; BO-Free + 2.5 €/100 kg net <sup>(2)</sup> ; CAC-Free + 2.5 €/100 kg net <sup>(2)</sup> ; CL-22.1 + 2.5 €/100 kg net <sup>(2)</sup> ; CO, EC-Free + 2.5 €/100 kg net <sup>(2)</sup> ; GE-Free + 2.5 €/100 kg net <sup>(2)</sup> ; GSP (Excluding BR)-22.1% + 2.5 €/100 kg net <sup>(2)</sup> ; IS, JO, LB, LDDC-Free <sup>(2)</sup> ; LK, MD, MN-Free + 2.5 €/100 kg net <sup>(2)</sup> ; MX-10.2% + 0.9€/100 kg net <sup>(2)</sup> ; PE-Free + 2.5 €/100 kg net <sup>(2)</sup> ; RY-Free <sup>(2)</sup> ; SM-Free <sup>(2)</sup> <sup>(4)</sup> ; TR-Free + 2.5 €/100 Kg/net <sup>(2)</sup> ; VE-Free + 2.5 €/100 kg net <sup>(2)</sup> ; ZA-8.4% + 0.8 €/100 kg net <sup>(2)</sup>	Z	

(1) In addition to any customs duty, excise duty may apply to goods of this subheading if they contain alcohol. See Volume 1, Part 12. The alcohol content must be declared to two decimal places in litres of ethyl alcohol per 100 Kgs, rounded down to the nearest 0.05 litre.

(2) These goods are subject to "Customs duty in the Agricultural Sector" tax type code A10 must be used in box 47a of the SAD.

(3) Tariff quota and/or ceiling may apply. See additional information at end of chapter.

(4) CUA - non imposition of Customs Duties under Customs Union Agreement, use box 36 of SAD and Code 400

1	2A	2B	3	4	5	6	7
- - - Other	200820 39	00	EXCISE (1) TQ(2)	Kg	25.6% (2)	ACPOCT, AD, CAC, CL, GSP (Excluding BR), IS, JO, LB, LDDC, MX, RY-Free(2); SM-Free(2) (4); TR, ZA-Free(2)	Z
- Not containing added spirit:							
- - Containing added sugar, in immediate packings of a net content exceeding 1 kg:							
- - - With a sugar content exceeding 17 % by weight	200820 51	00		Kg	19.2% (2)	ACPOCT, AD, CAC-Free(2); CL-7.2%(2); GE-Free(2); GSP (Excluding BR)-15.7%(2); IS, JO, LB, LDDC, LK, MD, MN-Free(2); MX-2.1%(2); RY-Free(2); SM-Free(2) (4); TR-Free(2); ZA-4.2%(2)	SZ
- - - Other	200820 59	00		Kg	17.6% (2)	ACPOCT, AD, CAC-Free(2); CL-6.4%(2); GE-Free(2); GSP (Excluding BR)-14.1%(2); JO, LB, LDDC, LK, MD, MN-Free(2); MX-1.9%(2); RY-Free(2); SM-Free(2) (4); TR-Free(2); ZA-3.8%(2)	SZ
- - Containing added sugar, in immediate packings of a net content not exceeding 1 kg:							
- - - With a sugar content exceeding 19 % by weight	200820 71	00	TQ(2)	Kg	20.8% (2)	ACPOCT, AD, CAC-Free(2); CL-7.9%(2); GE-Free(2); GSP (Excluding BR)-17.3%(2); IS, JO, LB, LDDC, LK, MD, MN-Free(2); MX-2.2%(2); RY-Free(2); SM-Free(2) (4); TR-Free(2); ZA-4.6%(2)	SZ
- - - Other	200820 79	00		Kg	19.2% (2)	ACPOCT, AD, CAC-Free(2); CL-7.2%(2); GE-Free(2); GSP (Excluding BR)-15.7%(2); IS, JO, LB, LDDC, LK, MD, MN-Free(2); MX-2.1%(2); RY-Free(2); SM-Free(2) (4); TR-Free(2); ZA-4.2%(2)	SZ
- - Not containing added sugar	200820 90	00		Kg	18.4% (2)	ACPOCT, AD, CAC-Free(2); CL-6.8%(2); GE-Free(2); GSP (Excluding BR)-14.9%(2); IS, JO, LB, LDDC, LK, MD, MN-Free(2); MX-2%(2); RY-Free(2); SM-Free(2) (4); TR-Free(2); ZA-4%(2)	SZ
<b>Citrus fruit:</b>							
- Containing added spirit:							
- - With a sugar content exceeding 9 % by weight:							
- - - Of an actual alcoholic strength by mass not exceeding 11.85 % mas	200830 11	00	EXCISE (1) TQ(2)	Kg	25.6% (2)	ACPOCT, AD, CAC-Free(2); CL-9.9%(2); GE-Free(2); GSP (Excluding BR)-21.7%(2); IS, JO, LB, LDDC, LK, MD, MN-Free(2); MX-8.6%(2); RY-Free(2); SM-Free(2) (4); TR-Free(2); ZA-5.6%(2)	Z
- - - Other	200830 19		EXCISE (1)	Kg			Z
- - - - Grapefruit (including pomelo) segments		10	EXCISE (1) TQ(2)	Kg	25.6%+4.2 €/100kg net (2)	ACPOCT, AD-Free(2); BO-Free+4.2 €/100 kg net(2); CAC-Free+4.2 €/100 kg net(2); CL-22.1%+4.2 €/100kg net(2); CO, EC-Free+4.2 €/100 kg net(2); GE-Free+4.2 €/100 kg net(2); GSP (Excluding BR)-22.1%+4.2 €/100 kg net(2); IS, JO, LB, LDDC-Free(2); LK-Free+4.2 €/100 kg net(2); MD-Free+4.2 €/100 kg net(2); MN-Free+4.2 €/100 kg net(2); MX-10.2%+1.6 €/100 kg net(2); PE-Free+4.2 €/100 kg net(2); RY-Free(2); SM-Free(2) (4); VE-Free+4.2 €/100 kg net(2); ZA-8.4%+1.3 €/100 kg net(2)	Z
- - - - Other		90	EXCISE (1) TQ(2)	Kg	25.6%+4.2 €/100kg net (2)	ACP, AD-Free(2); BO-Free+4.2 €/100 kg net(2); CAC-Free+4.2 €/100 kg net(2); CL-22.1%+4.2 €/100kg net(2); CO, EC-Free+4.2 €/100 kg net(2); GE-Free+4.2 €/100 kg net(2); GSP (Excluding BR)-22.1%+4.2 €/100 kg net(2); IS, JO, LB, LDDC-Free(2); LK-Free+4.2 €/100 kg net(2); MD-Free+4.2 €/100 kg net(2); MN-Free+4.2 €/100 kg net(2); MX-10.2%+1.6 €/100 kg net(2); OCT-Free(2); PE-Free+4.2 €/100 kg net(2); RY-Free(2); SM-Free(2) (4); VE-Free+4.2 €/100 kg net(2); ZA-8.4%+1.3 €/100 kg net(2)	Z



-- Other:								
--- Of an actual alcoholic strength by mass not exceeding 11.85 % mas	200830	31	00	EXCISE (1) TQ(2)	Kg	24% (2)	ACPOCT, AD, CAC-Free(2); CL-9-3%(2); GE-Free(2); GSP (Excluding BR)-20-4%(2); IS, JO, LB, LDDC, LK, MD, MN-Free(2); MX-8-1%(2); RY-Free(2); SM-Free(2) (4); TR-Free(2); ZA-6-9%(2)	Z
--- Other	200830	39	00	EXCISE (1) TQ(2)	Kg	25-6% (2)	ACPOCT, AD, CAC-Free(2); CL-9-9%(2); GE-Free(2); GSP (Excluding BR)-21-7%(2); IS, JO, LB, LDDC, LK, MD, MN-Free(2); MX-8-6%(2); RY-Free(2); SM-Free(2) (4); TR-Free(2); ZA-5-6%(2)	Z
- Not containing added spirit:								
-- Containing added sugar, in immediate packings of a net content exceeding 1 kg:								
--- Grapefruit segments (including pomelos)	200830	51	00		Kg	15-2% (2)	ACPOCT, AD, CAC-Free(2); CL-5-3%(2); DZ, GE-Free(2); GSP (Excluding BR)-11-7%(2); IL, IS, JO, LB, LDDC, LK-Free(2); MA-3%(2); MD, MN-Free(2); MX-5-1%(2); RY-Free(2); SM-Free(2) (4); TN-3%(2); TR-Free(2); ZA-3-3%(2)	SZ
--- Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids	200830	55			Kg			SZ
---- Comminuted			10		Kg	18-4% (2)	ACP, AD, CAC-Free(2); CL-6-8%(2); DZ, GE-Free(2); GSP (Excluding BR)-14-9%(2); IL, IS, JO, LB, LDDC, LK, MA, MD, MN, OCT, RY-Free(2); SM-Free(2) (4); TN-3-6%(2); TR-Free(2)	SZ
---- Flaked or powdered, whether or not containing starch			20		Kg	18-4% (2)	ACP, AD, CAC, CH-Free(2); CL-6-8%(2); DZ, GE-Free(2); GSP (Excluding BR)-14-9%(2); IL, IS, JO, LB, LDDC, LI, LK, MA, MD, MN, OCT, RY-Free(2); SM-Free(2) (4); TN-3-6%(2); TR-Free(2)	SZ
---- Other			90		Kg	18-4% (2)	ACP, AD, CAC-Free(2); CL-6-8%(2); GE-Free(2); GSP (Excluding BR)-14-9%(2); IS, JO, LB, LDDC, LK, MD, MN, OCT, RY-Free(2); SM-Free(2) (4); TR-Free(2)	SZ
--- Other	200830	59			Kg		SM-Free(4)	SZ
---- Grapefruit, including pomelo:								
----- Flaked or powdered, whether or not containing starch			11		Kg	17-6% (2)	ACP, AD, CAC, CH-Free(2); CL-6-4%(2); GE-Free(2); GSP (Excluding BR)-14-1%(2); IL, IS, JO, LB, LDDC, LI, LK, MD, MN-Free(2); MX-5-9%(2); OCT, RY-Free(2); SM-Free(2) (4); TR-Free(2); ZA-3-8%(2)	SZ
----- Other			19		Kg	17-6% (2)	ACP, AD, CAC-Free(2); CL-6-4%(2); GE-Free(2); GSP (Excluding BR)-14-1%(2); IL, IS, JO, LB, LDDC, LK, MD, MN-Free(2); MX-5-9%(2); OCT, RY-Free(2); SM-Free(2) (4); TR-Free(2); ZA-3-8%(2)	SZ
----- Comminuted oranges and lemons			20		Kg	17-6% (2)	ACP, AD, CAC-Free(2); CL-6-4%(2); DZ, GE-Free(2); GSP (Excluding BR)-14-1%(2); IL, IS, JO, LB, LDDC, LK-Free(2); MA-3-5%(2); MD, MN-Free(2); MX-5-9%(2); OCT, RY-Free(2); SM-Free(2) (4); TN-3-5%(2); TR-Free(2); ZA-3-8%(2)	SZ

(1) In addition to any customs duty, excise duty may apply to goods of this subheading if they contain alcohol. See Volume 1, Part 12. The alcohol content must be declared to two decimal places in litres of ethyl alcohol per 100 Kgs, rounded down to the nearest 0.05 litre.

(2) These goods are subject to "Customs duty in the Agricultural Sector" tax type code A10 must be used in box 47a of the SAD.

(3) Tariff quota and/or ceiling may apply. See additional information at end of chapter.

(4) CUA - non imposition of Customs Duties under Customs Union Agreement, use box 36 of SAD and Code 400

1	2A	2B	3	4	5	6	7
- - - - Orange segments	200830 59	30	TQ(1)	Kg	17.6% (2)	ACP, AD, CAC-Free(2); CL-6.4%(2); GE-Free(2); GSP (Excluding BR)-14.1%(2); IL, IS, JO, LB, LDDC, LK, MD, MN-Free(2); MX-5.9%(2); OCT, RY-Free(2); SM-Free(2) (3); TR-Free(2); ZA-3.8%(2)	SZ
- - - - Other oranges:							
- - - - - Flaked or powdered, whether or not containing starch		41		Kg	17.6% (2)	ACP, AD, CAC, CH-Free(2); CL-6.4%(2); GE-Free(2); GSP (Excluding BR)-14.1%(2); IL, IS, JO, LB, LDDC, LI, LK, MD, MN-Free(2); MX-5.9%(2); OCT, RY-Free(2); SM-Free(2) (3); TR-Free(2); ZA-3.8%(2)	SZ
- - - - - Other		49		Kg	17.6% (2)	ACP, AD, CAC-Free(2); CL-6.4%(2); GE-Free(2); GSP (Excluding BR)-14.1%(2); IL, IS, JO, LB, LDDC, LK, MD, MN-Free(2); MX-5.9%(2); OCT, RY-Free(2); SM-Free(2) (3); TR-Free(2); ZA-3.8%(2)	SZ
- - - - Other:							
- - - - - Flaked or powdered, whether or not containing starch		91		Kg	17.6% (2)	ACP, AD, CAC, CH-Free(2); CL-6.4%(2); GE-Free(2); GSP (Excluding BR)-14.1%(2); IL, IS, JO, LB, LDDC, LI, LK, MD, MN-Free(2); MX-5.9%(2); OCT, RY-Free(2); SM-Free(2) (3); TR-Free(2); ZA-3.8%(2)	SZ
- - - - - Other		99		Kg	17.6% (2)	ACP, AD, CAC-Free(2); CL-6.4%(2); GE-Free(2); GSP (Excluding BR)-14.1%(2); IS, JO, LB, LDDC, LK, MD, MN-Free(2); MX-5.9%(2); OCT, RY-Free(2); SM-Free(2) (3); TR-Free(2); ZA-3.8%(2)	SZ
- - Containing added sugar, in immediate packings of a net content not exceeding 1 kg:							
- - - Grapefruit segments (including pomelos)	200830 71	00		Kg	15.2% (2)	ACPOCT, AD, CAC-Free(2); CL-4.8%(2); DZ, GE-Free(2); GSP (Excluding BR)-10.6%(2); IL, IS, JO, LB, LDDC, LK-Free(2); MA-3%(2); MD, MN, MX, RY-Free(2); SM-Free(2) (3); TN-3%(2); TR, ZA-Free(2)	SZ
- - - Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids	200830 75			Kg			SZ
- - - - Comminuted		10		Kg	17.6% (2)	ACP, AD, CAC-Free(2); CL-6.4%(2); DZ, GE-Free(2); GSP (Excluding BR)-14.1%(2); IL, IS, JO, LB, LDDC, LK-Free(2); MA-3.5%(2); MD, MN, OCT, RY-Free(2); SM-Free(2) (3); TN-3.5%(2); TR-Free(2)	SZ
- - - - Flaked or powdered, whether or not containing starch		20		Kg	17.6% (2)	ACP, AD, CAC, CH-Free(2); CL-6.4%(2); GE-Free(2); GSP (Excluding BR)-14.1%(2); IL, IS, JO, LB, LDDC, LI, LK, MD-Free(2); MGB-3.5%(2); MN, OCT, RY-Free(2); SM-Free(2) (3); TR-Free(2)	SZ
- - - - Other		90		Kg	17.6% (2)	ACP, AD, CAC-Free(2); CL-6.4%(2); GE-Free(2); GSP (Excluding BR)-14.1%(2); IS, JO, LB, LDDC, LK, MD, MN, OCT, RY-Free(2); SM-Free(2) (3); TR-Free(2)	SZ
- - - Other	200830 79			Kg			SZ
- - - - Grapefruit, including pomelo:							
- - - - - Flaked or powdered, whether or not containing starch		11		Kg	20.8% (2)	ACP, AD, CAC, CH-Free(2); CL-7.9%(2); GE-Free(2); GSP (Excluding BR)-17.3%(2); IL, IS, JO, LB, LDDC, LI, LK, MD, MN-Free(2); MX-7%(2); OCT, RY-Free(2); SM-Free(2) (3); TR-Free(2); ZA-6%(2)	SZ
- - - - - Other		19		Kg	20.8% (2)	ACP, AD, CAC-Free(2); CL-7.9%(2); GE-Free(2); GSP (Excluding BR)-17.3%(2); IL, IS, JO, LB, LDDC, LK, MD, MN-Free(2); MX-7%(2); OCT, RY-Free(2); SM-Free(2) (3); TR-Free(2); ZA-6%(2)	SZ

## Chapter 38 Miscellaneous chemical products

### Notes

#### 1. This chapter does not cover:

- (a) separate chemically defined elements or compounds with the exception of the following:
  - (1) artificial graphite (heading 3801);
  - (2) insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 3808;
  - (3) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 3813);
  - (4) certified reference materials specified in note 2 below;
  - (5) products specified in note 3(a) or 3(c) below;
- (b) mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally, heading 2106).
- (c) slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of note 3 (a) or 3(b) to Chapter 26 (heading 2620);
- (d) medicaments (heading 3003 or 3004); or
- (e) spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 2620), spent catalysts of a kind used principally for the recovery of precious metal (heading 7112) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).

2. (A) For the purpose of heading 3822, the expression 'certified reference materials' means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.

(B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 3822 shall take precedence over any other heading in the nomenclature.

3. Heading 3824 includes the following goods which are not to be classified in any other heading of the Nomenclature:
- (a) cultured crystals (other than optical elements) weighing not less than 2.5g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
  - (b) fusel oil; Dippel's oil;
  - (c) ink removers put up in packings for retail sale;
  - (d) stencil correctors and other correcting fluids put up in packings for retail sale; and
  - (e) ceramic firing testers, fusible (eg, Seger cones).
4. Throughout the Nomenclature, 'municipal waste' means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term 'municipal waste', however, does not cover:
- (a) individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature;
  - (b) industrial waste;
  - (c) waste pharmaceuticals, as defined in note 4(k) to Chapter 30; or
  - (d) clinical waste, as defined in note 6 (a) below.
5. For the purposes of heading 3825, 'sewage sludge' means sludge arising from urban effluent treatment plant and includes pretreatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31).
6. For the purposes of heading 3825, the expression 'other wastes' applies to:

- (a) clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (eg, soiled dressings, used gloves and used syringes);
  - (b) waste organic solvents;
  - (c) wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
  - (d) other wastes from chemical or allied industries.
- The expression 'other wastes' does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 2710).

### Subheading Notes

1. Subheading 3808 50 covers only goods of heading 3808, containing one or more of the following substances: aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO, INN); dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoracetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO); phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters.
2. For the purposes of subheadings 3825 41 and 3825 49, 'waste organic solvents' are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

1	2A	2B	3	4	5	6	7
<b>38 01</b> ARTIFICIAL GRAPHITE; COLLOIDAL OR SEMI-COLLOIDAL GRAPHITE; PREPARATIONS BASED ON GRAPHITE OR OTHER CARBON IN THE FORM OF PASTES, BLOCKS, PLATES OR OTHER SEMI-MANUFACTURES:							
<u>Artificial graphite<sup>(1)</sup></u>	380110 00	00		Kg	3-6%	AD-Free <sup>(2)</sup> ; CH, CL, EEA, GSP (Excluding RU CN), Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S
<u>Colloidal or semi-colloidal graphite:</u>							
- <u>Colloidal graphite in suspension in oil; semi-colloidal graphite</u>	380120 10	00	EXCISE <sup>(3)</sup>	1.Kg 2.Standard Litre	6-5%	AD-Free <sup>(2)</sup> ; CH, CL, EEA, GSP (Excluding RU CN), Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S
- Other	380120 90			Kg			S
- - <u>Colloidal graphite in suspension in water, for use as internal coating in colour cathode-ray tubes<sup>(4)</sup></u>		10	S <sup>(5)</sup> Free	Kg	4-1%	AD-Free <sup>(2)</sup> ; CH, CL, EEA, GSP (Excluding RU CN), Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S
- - <u>Other</u>		90		Kg	4-1%	AD-Free <sup>(2)</sup> ; CH, CL, EEA, GSP (Excluding RU CN), Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S
<u>Carbonaceous pastes for electrodes and similar pastes for furnace linings</u>	380130 00	00		Kg	5-3%	AD-Free <sup>(2)</sup> ; CH, CL, EEA, GSP (Excluding RU CN), Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S
<u>Other<sup>(1)</sup></u>	380190 00	00	EXCISE <sup>(3)</sup>	1.Kg 2.Standard Litre	3-7%	AD-Free <sup>(2)</sup> ; CH, CL, EEA, GSP (Excluding RU CN), Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S
<b>38 02</b> ACTIVATED CARBON; ACTIVATED NATURAL MINERAL PRODUCTS; ANIMAL BLACK, INCLUDING SPENT ANIMAL BLACK:							
<u>Activated carbon</u>	380210 00			Kg			S
- <u>Powdered activated carbon</u>		20	ADD <sup>(6)</sup>	Kg	3-2%	AD-Free <sup>(2)</sup> ; CH, CL, EEA, GSP (Excluding RU CN), Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S
- <u>Other</u>		90		Kg	3-2%	AD-Free <sup>(2)</sup> ; CH, CL, EEA, GSP (Excluding RU CN), Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S

(1) These goods may be subject to Export Dual Use Authorisation, please refer to Volume 1 Part 4, paragraph 4.3.1.1 of the Tariff and Annex

(2) CUA - non imposition of Customs Duties under Customs Union Agreement, use box 36 of SAD and Code 400

(3) Goods under this heading may be liable to Hydrocarbon Oils duty - see Volume 1, Part 12, para. 12.13

(4) Subject to end-use control: see volume 1, Part 11.

(5) Tariff suspension may apply.

(6) Anti-dumping duty and Additional code may apply. See additional information at end of chapter.

1	2A	2B	3	4	5	6	7
Other	380290 00	00		Kg	5.7%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-2.2%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
<b>38 03</b>							
TALL OIL, WHETHER OR NOT REFINED:							
- Crude	380300 10	00		Kg	Free		S
- Other	380300 90	00		Kg	4.1%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding RU CN), Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
<b>38 04</b>							
RESIDUAL LYES FROM THE MANUFACTURE OF WOOD PULP, WHETHER OR NOT CONCENTRATED, DESUGARED OR CHEMICALLY TREATED, INCLUDING LIGNIN SULPHONATES, BUT EXCLUDING TALL OIL OF HEADING NO. 38.03:							
- Concentrated sulphite lye	380400 10	00		Kg	5%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding RU CN), Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- Other	380400 90			Kg			S
- - <u>Sodium Lignosulphonate</u>		10	TQ <sup>(2)</sup>	Kg	5%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding RU CN), Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- - <u>Other</u>		90		Kg	5%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding RU CN), Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
<b>38 05</b>							
GUM, WOOD OR SULPHATE TURPENTINE AND OTHER TERPENIC OILS PRODUCED BY THE DISTILLATION OR OTHER TREATMENT OF CONIFEROUS WOODS; CRUDE DIPENTENE; SULPHITE TURPENTINE AND OTHER CRUDE PARA-CYMENE; PINE OIL CONTAINING ALPHA-TERPINEOL AS THE MAIN CONSTITUENT:							
Gum, wood or sulphate turpentine oils:							
- <u>Gum turpentine</u>	380510 10	00	EXCISE	1.Kg 2.Standard Litre	4%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding RU CN), Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- <u>Wood turpentine</u>	380510 30	00	EXCISE	1.Kg 2.Standard Litre	3.7%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding RU CN), Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- <u>Sulphate turpentine</u>	380510 90	00	EXCISE TQ <sup>(2)</sup>	1.Kg 2.Standard Litre	3.2%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding RU CN), Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
Other:							
- <u>Pine oil</u>	380590 10	00	S <sup>(3)</sup> 1.7%	Kg	3.7%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding RU CN), Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S

## Chapter 42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)

### Notes

1. This chapter does not cover:
  - (a) sterile surgical catgut or similar sterile suture materials (heading 3006);
  - (b) articles of apparel and clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 4303 or 4304);
  - (c) made up articles of netting (heading 5608);
  - (d) articles of Chapter 64;
  - (e) headgear or parts thereof of Chapter 65;
  - (f) whips, riding-crops or other articles of heading 6602;
  - (g) cuff-links, bracelets or other imitation jewellery (heading 7117);

- (h) fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally, Section XV);
- (ij) strings, skins for drums or the like, or other parts of musical instruments (heading 9209);
- (k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
- (l) articles of Chapter 95 (for example, toys, games, sports requisites); or
- (m) buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 9606.

2. (A) In addition to the provisions of Note 1 above, heading 4202 does not cover:
  - (a) bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 3923);
  - (b) articles of plaiting materials (heading 4602).
- (B) Articles of headings 4202 and 4203 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor

fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.

3. For the purposes of heading 4203, the expression 'articles of apparel and clothing accessories' applies *inter alia* to gloves, mittens and mitts (including those for sport or for sport protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 9113).

### Additional note

1. For the purposes of the subheadings of heading 4202, the term 'outer surface' shall refer to the material of the outer surface of the container being visible to the naked eye, even where this material is the outer layer of a combination of materials which makes up the outer material of the container.

1	2A	2B	3	4	5	6	7
<b>42 01</b>							
<b>SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE PADS, MUZZLES, SADDLE-CLOTHS, SADDLEBAGS, DOG COATS AND THE LIKE), OF ANY MATERIAL</b>	420100 00			Kg			S
- <i>Riding saddles, of leather, hand-made<sup>(1)</sup></i>		10	TQ <sup>(2)</sup>	Kg	2.7%	AD-Free <sup>(3)</sup> ; CH, CL, EEA, GSP (Excluding CN), Misc.P, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free	S
- <i>Other</i>		90		Kg	2.7%	AD-Free <sup>(3)</sup> ; CH, CL, EEA, GSP (Excluding CN), Misc.P, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free	S

42 02

TRUNKS, SUITCASES, VANITY CASES, EXECUTIVE-CASES, BRIEFCASES, SCHOOL SATCHELS, SPECTACLE CASES, BINOCULAR CASES, CAMERA CASES, MUSICAL INSTRUMENT CASES, GUN CASES, HOLSTERS AND SIMILAR CONTAINERS; TRAVELLING-BAGS, INSULATING FOOD OR BEVERAGE BAGS, TOILET BAGS, RUCKSACKS, HANDBAGS, SHOPPING-BAGS, WALLETS, PURSES, MAP-CASES, CIGARETTE-CASES, TOBACCO-POUCHES, TOOL BAGS, SPORTS BAGS, BOTTLE-CASES, JEWELLERY BOXES, POWDER BOXES, CUTLERY CASES AND SIMILAR CONTAINERS, OF LEATHER OR OF COMPOSITION LEATHER, OF SHEETING OF PLASTICS, OF TEXTILE MATERIALS, OF VULCANISED FIBRE OR OF PAPERBOARD, OR WHOLLY OR MAINLY COVERED WITH SUCH MATERIALS OR WITH PAPER:

Trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels and similar containers:

- With outer surface of leather, of composition leather or of patent leather:

- - Executive-cases, briefcases, school satchels and similar containers

- - - Hand-made<sup>(1)</sup>

- - - Other

- - Other

- - - Hand-made<sup>(1)</sup>

- - - Other

- With outer surface of plastics or of textile materials:

- - In the form of plastic sheeting:

- - - Executive-cases, briefcases, school satchels and similar containers

- - - Other

420211 10

10 TQ<sup>(2)</sup>

90

420211 90

10 TQ<sup>(2)</sup>

90

420212 11 00

420212 19 00

1.Kg  
2.Number

1.Kg  
2.Number

1.Kg  
2.Number

1.Kg  
2.Number

1.Kg  
2.Number

1.Kg  
2.Number

1.Kg  
2.Number

1.Kg  
2.Number

3%

3%

3%

3%

9.7%

9.7%

AD-Free<sup>(3)</sup>; CH, CL, EEA, GSP (Excluding CN), Misc.P, MX, RY-Free; SM, TR-Free<sup>(3)</sup>; XC, XL, ZA-Free

AD-Free<sup>(3)</sup>; CH, CL, EEA, GSP (Excluding CN), Misc.P, MX, RY-Free; SM, TR-Free<sup>(3)</sup>; XC, XL, ZA-Free

AD-Free<sup>(3)</sup>; CH, CL, EEA, GSP (Excluding CN), Misc.P, MX, RY-Free; SM, TR-Free<sup>(3)</sup>; XC, XL, ZA-Free

AD-Free<sup>(3)</sup>; CH, CL, EEA, GSP (Excluding CN), Misc.P, MX, RY-Free; SM, TR-Free<sup>(3)</sup>; XC, XL, ZA-Free

AD-Free<sup>(3)</sup>; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN)-3.3%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free<sup>(3)</sup>; XC, XL, ZA-Free

AD-Free<sup>(3)</sup>; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN)-3.3%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free<sup>(3)</sup>; XC, XL, ZA-Free

S

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(1) Entry under this subheading is granted only for products which have been accepted as hand-made by the competent Community authorities.

(2) Tariff quota and/or ceiling may apply. See additional information at end of chapter.

(3) CUA - non imposition of Customs Duties under Customs Union Agreement, use box 36 of SAD and Code 400

1	2A	2B	3	4	5	6	7
- - Of moulded plastic material	420212 50	00		Kg	5-2%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN)-1-7%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- - Of other materials, including vulcanised fibre:							
- - - Executive-cases, briefcases, school satchels and similar containers	420212 91			1.Kg 2.Number			S
- - - - Hand-made <sup>(2)</sup>		10	TQ <sup>(3)</sup>	1.Kg 2.Number	3-7%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding CN), Misc.P, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- - - - Other		90		1.Kg 2.Number	3-7%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding CN), Misc.P, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- - - Other	420212 99			1.Kg 2.Number			S
- - - - Hand-made <sup>(2)</sup>		10	TQ <sup>(3)</sup>	1.Kg 2.Number	3-7%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding CN), Misc.P, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- - - - Other		90		1.Kg 2.Number	3-7%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding CN), Misc.P, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- Other:							
- - Of aluminium	420219 10	00		Kg	5-7%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN)-1-9%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- - Of other materials	420219 90			1.Kg 2.Number			S
- - - Hand-made <sup>(2)</sup>		10	TQ <sup>(3)</sup>	1.Kg 2.Number	3-7%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding CN), Misc.P, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- - - Other		90		1.Kg 2.Number	3-7%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding CN), Misc.P, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
<b>Handbags, whether or not with shoulder strap, including those without handle:</b>							
- With outer surface of leather, of composition leather or of patent leather	420221 00			1.Kg 2.Number			S
- - Hand-made <sup>(2)</sup>		10	TQ <sup>(3)</sup>	1.Kg 2.Number	3%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding CN), Misc.P, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- - Other		90		1.Kg 2.Number	3%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding CN), Misc.P, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- With outer surface of plastic sheeting or of textile materials:							
- - Of plastic sheeting	420222 10	00		1.Kg 2.Number	9-7%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN)-3-3%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- - Of textile materials	420222 90			1.Kg 2.Number			S



- - - Hand-made <sup>(2)</sup>		10	TQ <sup>(3)</sup>	1.Kg 2.Number	3.7%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding CN), Misc.P, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- - - Other		90		1.Kg 2.Number	3.7%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding CN), Misc.P, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- Other	420229 00	00		1.Kg 2.Number	3.7%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding CN), Misc.P, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
<b>Articles of a kind normally carried in the pocket or in the handbag:</b>							
- With outer surface of leather, of composition leather or of patent leather	420231 00			1.Kg 2.Number			S
- - Hand-made <sup>(2)</sup>		10	TQ <sup>(3)</sup>	1.Kg 2.Number	3%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding CN), Misc.P, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- - Other		90		1.Kg 2.Number	3%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding CN), Misc.P, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- With outer surface of plastic sheeting or of textile materials:							
- - Of plastic sheeting	420232 10	00		1.Kg 2.Number	9.7%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN)-3.3%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- - Of textile materials	420232 90			1.Kg 2.Number			S
- - - Hand-made <sup>(2)</sup>		10	TQ <sup>(3)</sup>	1.Kg 2.Number	3.7%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding CN), Misc.P, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- - - Other		90		1.Kg 2.Number	3.7%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding CN), Misc.P, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- Other	420239 00			1.Kg 2.Number			S
- - Hand-made <sup>(2)</sup>		10	TQ <sup>(3)</sup>	1.Kg 2.Number	3.7%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding CN), Misc.P, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- - Other		90		1.Kg 2.Number	3.7%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding CN), Misc.P, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
<b>Other:</b>							
- With outer surface of leather, of composition leather or of patent leather:							
- - Travelling-bags, toilet bags, rucksacks and sports bags	420291 10			1.Kg 2.Number			S
- - - Hand-made <sup>(2)</sup>		10	TQ <sup>(3)</sup>	1.Kg 2.Number	3%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding CN), Misc.P, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S

[ 1 ] CUA - non imposition of Customs Duties under Customs Union Agreement, use box 36 of SAD and Code 400

[ 2 ] Entry under this subheading is granted only for products which have been accepted as hand-made by the competent Community authorities.

[ 3 ] Tariff quota and/or ceiling may apply. See additional information at end of chapter.

1	2A	2B	3	4	5	6	7
--- Other	420291 10	90		1.Kg 2.Number	3%	AD-Free(!); CH, CL, EEA, GSP (Excluding CN), Misc.P, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
-- Other	420291 80			1.Kg 2.Number			S
--- Hand made(?)		10	TQ(?)	1.Kg 2.Number	3%	AD-Free(!); CH, CL, EEA, GSP (Excluding CN), Misc.P, MX, RY-Free; TR-Free(!); XC, XL, ZA-Free	S
--- Other		90		1.Kg 2.Number	3%	AD-Free(!); CH, CL, EEA, GSP (Excluding CN), Misc.P, MX, RY-Free; TR-Free(!); XC, XL, ZA-Free	S
- With outer surface of plastic sheeting or of textile materials:							
-- Of plastic sheeting:							
--- Travelling-bags, toilet bags, rucksacks and sports bags	420292 11	00		Kg	9-7%	AD-Free(!); CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN)-3-3%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA- Free	S
--- Musical instrumental cases	420292 15	00		Kg	6-7%	AD-Free(!); CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN)-2-3%; LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
--- Other	420292 19	00		Kg	9-7%	AD-Free(!); CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN)-3-3%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA- Free	S
-- Of textile materials:							
--- Travelling-bags, toilet bags, rucksacks and sports bags	420292 91			1.Kg 2.Number			S
---- Hand-made(?)		10	TQ(?)	1.Kg 2.Number	2-7%	AD-Free(!); CH, CL, EEA, GSP (Excluding CN), Misc.P, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
---- Other		90		1.Kg 2.Number	2-7%	AD-Free(!); CH, CL, EEA, GSP (Excluding CN), Misc.P, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
--- Other	420292 98			1.Kg 2.Number			S
---- Hand-made(?)		10	TQ(?)	1.Kg 2.Number	2-7%	AD-Free(!); CH, CL, EEA, GSP (Excluding CN), Misc.P, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
---- Other		90		1.Kg 2.Number	2-7%	AD-Free(!); CH, CL, EEA, GSP (Excluding CN), Misc.P, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
- Other	420299 00			Kg			S
-- Musical instrument cases, hand-made(?)		10	TQ(?)	Kg	3-7%	AD-Free(!); CH, CL, EEA, GSP (Excluding CN), Misc.P, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
-- Other		90		Kg	3-7%	AD-Free(!); CH, CL, EEA, GSP (Excluding CN), Misc.P, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S

42 03									
<b>ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF LEATHER OR OF COMPOSITION LEATHER:</b>									
Articles of apparel	420310	00	00		1.Kg 2.Number	4%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding CN), Misc.P, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free		S Z
<b>Gloves, mittens and mitts:</b>									
- Specially designed for use in sports	420321	00	00		1.Kg 2.No. pairs	9%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN)-5-5%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free		S Z
<b>- Other:</b>									
- - Protective for all trades	420329	10	00		1.Kg 2.No. pairs	9%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN)-5-5%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free		S
<b>- - Other:</b>									
- - - Men's and boys'	420329	91	00		1.Kg 2.No. pairs	7%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN)-3-5%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free		S Z
- - - Other	420329	99	00		1.Kg 2.No. pairs	7%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN)-3-5%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free		S Z
<b>Belts and bandoliers</b>									
- Hand-made <sup>(2)</sup>	420330	00			1.Kg 2.Number				S Z
			10	TQ <sup>(3)</sup>	1.Kg 2.Number	5%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN)-1-5%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free		S Z
- Other			90		1.Kg 2.Number	5%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN)-1-5%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free		S Z
<b>Other clothing accessories</b>									
- Hand-made <sup>(2)</sup>	420340	00			Kg				S Z
			10	TQ <sup>(3)</sup>	Kg	5%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN)-1-5%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free		S Z
- Other			90		Kg	5%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN)-1-5%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free		S Z

(1) CUA - non imposition of Customs Duties under Customs Union Agreement, use box 36 of SAD and Code 400

(2) Entry under this subheading is granted only for products which have been accepted as hand-made by the competent Community authorities.

(3) Tariff quota and/or ceiling may apply. See additional information at end of chapter.

1	2A	2B	3	4	5	6	7
<b>42 05</b>							
<b>OTHER ARTICLES OF LEATHER OR OF COMPOSITION LEATHER:</b>							
- Of a kind used in machinery or mechanical appliances or for other technical uses:							
-- Conveyor or transmission belts or belting	420500 11	00		Kg	2%	AD-Free(!); CH, CL, EEA, GSP (Excluding CN), Misc.P, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
-- Other	420500 19	00		Kg	3%	AD-Free(!); CH, CL, EEA, GSP (Excluding CN), Misc.P, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
- Other	420500 90	00		Kg	2-5%	AD-Free(!); CH, CL, EEA, GSP (Excluding CN), Misc.P, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
<b>42 06</b>							
<b>ARTICLES OF GUT (OTHER THAN SILK-WORM GUT), OF GOLDBEATER'S SKIN, OF BLADDERS OR OF TENDONS</b>							
	420600 00	00		Kg	1-7%	AD-Free(!); CH, CL, EEA, GSP (Excluding CN), Misc.P, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S

## Chapter 48 Paper and paperboard; articles of paper pulp, of paper or of paperboard

### Notes

1. For the purposes of this chapter, except where the context otherwise requires, a reference to 'paper' includes references to paperboard (irrespective of thickness or weight per m<sup>2</sup>).
2. This chapter does not cover:
  - (a) articles of Chapter 30;
  - (b) stamping foils of heading 3212;
  - (c) perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
  - (d) paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 3401), or with polishes, creams or similar preparations (heading 3405);
  - (e) sensitised paper or paperboard of headings 3701 to 3704;
  - (f) Paper impregnated with diagnostic or laboratory reagents (heading 3822);
  - (g) paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 4814 (Chapter 39);
  - (h) articles of heading 4202 (for example, travel goods);
  - (i) articles of Chapter 46 (manufactures of plaiting material);
  - (k) paper yarn or textile articles of paper yarn (Section XI);
  - (l) articles of Chapter 64 or Chapter 65;
  - (m) abrasive paper or paperboard (heading 6805) or paper- or paperboard-backed mica (heading 6814) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
  - (n) metal foil backed with paper or paperboard (generally Section XIV or Section XV);
  - (o) articles of heading 9209; or
  - (p) articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).

3. Subject to the provisions of Note 7, headings 4801 to 4805 include paper and paperboard which have been subjected to calendering, supercalendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method.

Except where heading 4803 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.

4. In this Chapter, the expression 'newsprint' means uncoated paper of a kind used for the printing of newspapers, of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m<sup>2</sup> and not more than 65 g/m<sup>2</sup>.
5. For the purposes of heading 4802, the expressions 'paper and paperboard, of a kind used for writing, printing or other graphic purposes' and 'non-perforated punchcards and punch-tape paper' mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:

For paper or paperboard weighing not more than 150 g/m<sup>2</sup>:

  - (a) containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and
    1. weighing not more than 80 g/m<sup>2</sup>; or
    2. coloured throughout the mass; or
  - (b) containing more than 8% ash, and
    1. weighing not more than 80 g/m<sup>2</sup>; or
    2. coloured throughout the mass; or
  - (c) containing more than 3% ash and having a brightness of 60% or more; or
  - (d) containing more than 3% but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than 2.5 kPa.m<sup>2</sup>/g; or
  - (e) containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5 kPa.m<sup>2</sup>/g.

For paper or paperboard weighing more than 150 g/m<sup>2</sup>:

- (a) coloured throughout the mass; or
- (b) having a brightness of 60% or more, and

1. a caliper of 225 micrometres (microns) or less, or
  2. a caliper more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content of more than 3%; or
- (c) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content of more than 8%.

Heading 4802 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.

6. In this chapter, 'kraft paper and paperboard' means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 4801 to 4811 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
8. Headings 4801 and 4803 to 4809 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
  - (a) in strips or rolls of a width exceeding 36 cm; or
  - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.
9. For the purposes of heading 4814, the expression 'wallpaper and similar wallcoverings' applies only to:
  - (a) paper in rolls, of a width of not less than 45cm and not more than 160cm, suitable for wall or ceiling decoration:
    - (1) grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example with textile flock), whether or not coated or covered with transparent protective plastics;
    - (2) with an uneven surface resulting from the incorporation of particles of wood, straw, etc;
    - (3) coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
    - (4) covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
  - (b) borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;

(c) wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings are to be classified in heading 4823.

10. Heading 4820 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
11. Heading 4823 applies, *inter alia*, to perforated paper or paperboard cards for jacquard or similar machines and paper lace.
12. Except for the goods of headings 4814 or 4821, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

#### Subheading Notes

1. For the purposes of subheadings 4804.11 and 4804.19, 'kraftliner' means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115g/m<sup>2</sup> and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

Weight (g/m <sup>2</sup> )	Minimum Mullen bursting strength (kPa)
115	393
125	417
200	637
300	824
400	961

2. For the purposes of subheadings 4804.21 and 4804.29, 'sack kraft paper' means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m<sup>2</sup> but not more than 115 g/m<sup>2</sup> and meeting one of the following sets of specifications:
  - (a) having a Mullen burst index of not less than 3.7kPa.m<sup>2</sup>/g and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.
  - (b) having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

Weight (g/m <sup>2</sup> )	Minimum tear (mN)		Minimum tensile (kN/m)	
	Machine direction	Machine direction plus cross direction	Cross direction	Machine direction plus cross direction
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1,230	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

3. For the purposes of subheading 4805 11, 'semi-chemical fluting paper' means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 30 (Corrugated

Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m<sup>2</sup> at 50% relative humidity, at 23°C.

4. Subheading 4805 12 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, weighing 130 g/m<sup>2</sup> or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m<sup>2</sup> at 50% relative humidity, at 23°C.
5. Subheadings 4805 24 and 4805 25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa.m<sup>2</sup>/g.
6. For the purposes of subheading 4805 30, 'sulphite wrapping paper' means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1.47kPa.m<sup>2</sup>/g.
7. For the purposes of subheading 4810 22, 'lightweight coated paper' means paper, coated on both sides, of a total weight not exceeding 72g/m<sup>2</sup>, with a coating weight not exceeding 15g/m<sup>2</sup> per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

1	2A	2B	3	4	5	6	7
<b>48 01</b>							
NEWSPRINT, IN ROLLS OR SHEETS	480100 00	00		Kg	Free		S
<b>48 02</b>							
UNCOATED PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, AND NON-PERFORATED PUNCH CARDS AND PUNCH TAPE PAPER, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE, OTHER THAN PAPER OF HEADING 4801 OR 4803; HANDMADE PAPER AND PAPERBOARD:							
Handmade paper and paperboard	480210 00	00		Kg	Free		S
Paper and paperboard of a kind used as a base for photosensitive, heat-sensitive or electrosensitive paper or paperboard	480220 00	00		Kg	Free		S
Wallpaper base:							
- Not containing fibres obtained by a mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres	480240 10	00		Kg	Free		S
- Other	480240 90	00		Kg	Free		S
Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres:							
- Weighing less than 40 g/m <sup>2</sup>	480254 00	00		Kg	Free		S
- Weighing 40g/m <sup>2</sup> or more but not more than 150g/m <sup>2</sup> in rolls:							
- - Weighing 40g/m <sup>2</sup> or more but less than 60g/m <sup>2</sup>	480255 15	00		Kg	Free		S
- - Weighing 60g/m <sup>2</sup> or more but less than 75g/m <sup>2</sup>	480255 25	00		Kg	Free		S
- - Weighing 72g/m <sup>2</sup> or more but less than 80g/m <sup>2</sup>	480255 30	00		Kg	Free		S
- - Weighing 80g/m <sup>2</sup> or more	480255 90	00		Kg	Free		S
- Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:							
- - With one side measuring 297 mm and the other side measuring 210 mm (A4 format)	480256 20	00		Kg	Free		S
- - Other	480256 80	00		Kg	Free		S
- Other, weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup>	480257 00	00		Kg	Free		S
- Weighing more than 150g/m <sup>2</sup> :							
- - In rolls	480258 10	00		Kg	Free		S
- - Other	480258 90	00		Kg	Free		S

- Other	481490 80 00		1.Kg 2.Number	Free		S
<b>48 16</b>						
CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (OTHER THAN THOSE OF HEADING 4809), DUPLICATOR STENCILS AND OFFSET PLATES, OF PAPER, WHETHER OR NOT PUT UP IN BOXES:						
Self-copy paper	481620 00 00		Kg	Free		S
Other	481690 00 00		Kg	Free		S
<b>48 17</b>						
ENVELOPES, LETTER CARDS, PLAIN POSTCARDS AND CORRESPONDENCE CARDS, OF PAPER OR PAPERBOARD; BOXES, POUCHES, WALLETS AND WRITING COMPENDIUMS, OF PAPER OR PAPERBOARD, CONTAINING AN ASSORTMENT OF PAPER STATIONERY:						
Envelopes	481710 00 00		Kg	Free		S
Letter cards, plain postcards and correspondence cards	481720 00 00		Kg	Free		S
Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	481730 00 00		Kg	Free		S
<b>48 18</b>						
TOILET PAPER AND SIMILAR PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES, OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, IN ROLLS OF A WIDTH NOT EXCEEDING 36CM, OR CUT TO SIZE OR SHAPE; HANDKERCHIEFS, CLEANSING TISSUES, TOWELS, TABLECLOTHS, SERVIETTES, NAPKINS FOR BABIES, TAMPONS, BEDSHEETS AND SIMILAR HOUSEHOLD, SANITARY OR HOSPITAL ARTICLES, ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES:						
Toilet paper:						
- Weighing, per ply, 25 g/m <sup>2</sup> or less	481810 10 00		Kg	Free		S
- Weighing, per ply, more than 25 g/m <sup>2</sup>	481810 90 00		Kg	Free		S
Handkerchiefs, cleansing or facial tissues and towels:						
- Handkerchiefs and cleansing or facial tissues	481820 10 00		Kg	Free		S
- Hand towels:						
- - In rolls	481820 91 00		Kg	Free		S
- - Other	481820 99 00		Kg	Free		S
Tablecloths and serviettes	481830 00 00		Kg	Free		S



1	2A	2B	3	4	5	6	7
<b>Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:</b>							
- Sanitary towels, tampons and similar articles:							
- - Sanitary towels	481840 11	00		Kg	Free		AS
- - Tampons	481840 13	00		Kg	Free		AS
- - Other	481840 19	00		Kg	Free		AS
- Napkins and napkin liners for babies and similar sanitary articles	481840 90	00		Kg	Free		SZ
<b>Articles of apparel and clothing accessories</b>	481850 00	00		Kg	Free		S
<b>Other:</b>							
- Articles of a kind used for surgical, medical or hygienic purposes, not put up for retail sale	481890 10	00		Kg	Free		S
- Other	481890 90	00		Kg	Free		S
<b>48 19</b>							
<b>CARTONS, BOXES, CASES, BAGS AND OTHER PACKING CONTAINERS, OF PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES; BOX FILES, LETTER TRAYS, AND SIMILAR ARTICLES, OF PAPER OR PAPERBOARD, OF A KIND USED IN OFFICES, SHOPS OR THE LIKE:</b>							
Cartons, boxes and cases, of corrugated paper or paperboard	481910 00	00		Kg	Free		S
Folding cartons, boxes and cases, of non-corrugated paper or paperboard	481920 00	00		Kg	Free		S
Sacks and bags, having a base of a width of 40 cm or more	481930 00	00		Kg	Free		S
Other sacks and bags, including cones	481940 00	00		Kg	Free		S
Other packing containers, including record sleeves	481950 00	00		Kg	Free		S
Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	481960 00	00		Kg	Free		S
<b>48 20</b>							
<b>REGISTERS, ACCOUNT BOOKS, NOTEBOOKS, ORDER BOOKS, RECEIPT BOOKS, LETTER PADS, MEMORANDUM PADS, DIARIES AND SIMILAR ARTICLES, EXERCISE BOOKS, BLOTTING-PADS, BINDERS (LOOSE-LEAF OR OTHER), FOLDERS, FILE COVERS, MANIFOLD BUSINESS FORMS, INTERLEAVED CARBON SETS AND OTHER ARTICLES OF STATIONERY, OF PAPER OR PAPERBOARD; ALBUMS FOR SAMPLES OR FOR COLLECTIONS AND BOOK COVERS, OF PAPER OR PAPERBOARD:</b>							
<b>Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles:</b>							
- Registers, account books, order books and receipt books	482010 10	00		Kg	Free		S
- Notebooks, letter pads and memorandum pads	482010 30	00		Kg	Free		S
- Diaries	482010 50	00		Kg	Free		S

# Chapter 53 Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn

## Additional Notes

1. (A) For the purposes of subheadings 5306 10 90, 5306 20 90 and 5308 20 90, the expression 'put up for retail sale' in relation to yarn (single, multiple or cabled) means, subject to the exceptions in paragraph (B) below, yarn put up:

- (a) in balls or on cards, reels, tubes or similar supports, of a weight (including support) not exceeding 200 grams;
- (b) in hanks or skeins of a weight not exceeding 125 grams;
- (c) in hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding 125 grams.

## (B) Exceptions

- (a) multiple or cabled yarn, unbleached, in hanks or skeins;
- (b) multiple or cabled yarn, put up:
  - (i) in cross-reeled hanks or skeins; or
  - (ii) put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

1	2A	2B	3	4	5	6	7
<b>53 01</b>							
<b>FLAX, RAW OR PROCESSED BUT NOT SPUN; FLAX TOW AND WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK):</b>							
Flax, raw or retted(TEXT 154)	530110 00	00		Kg	Free (!)		S
Flax, broken, scutched, hackled or otherwise processed, but not spun:							
- Broken or scutched(TEXT 154)	530121 00	00		Kg	Free (!)		S
- Other(TEXT 154)	530129 00	00		Kg	Free (!)		S
Flax tow and waste:							
- Tow(TEXT 154)	530130 10	00		Kg	Free (!)		S
- Flax waste(TEXT 154)	530130 90	00		Kg	Free (!)		S
<b>53 02</b>							
<b>TRUE HEMP (CANNABIS SATIVA L.), RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF TRUE HEMP (INCLUDING YARN WASTE AND GARNETTED STOCK):</b>							
True hemp, raw or retted(TEXT 154)	530210 00	00	CAP Lic <sup>(2)</sup>	Kg	Free (!)		S
Other(TEXT 154)	530290 00	00		Kg	Free (!)		S
<b>53 03</b>							
<b>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):</b>							
Jute and other textile bast fibres, raw or retted(TEXT 154)	530310 00	00		Kg	Free		S
Other(TEXT 154)	530390 00	00		Kg	Free		S

- - Measuring less than 277.8 decitex (exceeding 36 metric number)(TEXT 115)	530890	19	00	DPO <sup>(1)</sup> DTI Lic <sup>(2)</sup>	Kg	3-8%	AD-Free <sup>(2)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-3%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S
- - Paper yarn(TEXT 132)	530890	50	00		Kg	4%	AD-Free <sup>(2)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-3-2%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S
- Other(TEXT 131)	530890	90	00		Kg	3-8%	AD-Free <sup>(2)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-3%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S
<b>53 09</b>								
<b>WOVEN FABRICS OF FLAX:</b>								
<b>Containing 85 % or more by weight of flax:</b>								
- Unbleached or bleached:								
- - Unbleached(TEXT 117)	530911	10	00	DPO <sup>(1)</sup> DTI Lic <sup>(2)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(2)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S
- - Bleached(TEXT 117)	530911	90	00	DPO <sup>(1)</sup> DTI Lic <sup>(2)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(2)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S
- Other(TEXT 117)	530919	00	00	DPO <sup>(1)</sup> DTI Lic <sup>(2)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(2)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S
<b>Containing less than 85 % by weight of flax:</b>								
- Unbleached or bleached:								
- - Unbleached(TEXT 117)	530921	10	00	DPO <sup>(1)</sup> DTI Lic <sup>(2)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(2)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S
- - Bleached(TEXT 117)	530921	90	00	DPO <sup>(1)</sup> DTI Lic <sup>(2)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(2)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S
- Other(TEXT 117)	530929	00	00	DPO <sup>(1)</sup> DTI Lic <sup>(2)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(2)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S

(1) Documentary proof of origin may be required

(2) CUA - non imposition of Customs Duties under Customs Union Agreement, use box 36 of SAD and Code 400

(3) Import licence may be required

1	2A	2B	3	4	5	6	7
<b>53 10</b>							
<b>WOVEN FABRICS OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING 5303:</b>							
<b>Unbleached:</b>							
- Of a width not exceeding 150 cm(TEXT 150)	531010 10	00	DTI Lic <sup>(1)</sup> TQ <sup>(2)</sup>	1.Kg 2.m <sup>2</sup>	4%	AD-Free <sup>(2)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-3-2%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S
- Of a width exceeding 150 cm(TEXT 149)	531010 90	00	DTI Lic <sup>(1)</sup> TQ <sup>(2)</sup>	1.Kg 2.m <sup>2</sup>	4%	AD-Free <sup>(2)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-3-2%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S
<b>Other</b>	531090 00		DTI Lic <sup>(1)</sup>	1.Kg 2.m <sup>2</sup>			S
- Of a width not exceeding 150 cm(TEXT 150)		10	DTI Lic <sup>(1)</sup> TQ <sup>(2)</sup>	1.Kg 2.m <sup>2</sup>	4%	AD-Free <sup>(2)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-3-2%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S
- Other(TEXT 149)		90	DTI Lic <sup>(1)</sup> TQ <sup>(2)</sup>	1.Kg 2.m <sup>2</sup>	4%	AD-Free <sup>(2)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-3-2%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S
<b>53 11</b>							
<b>WOVEN FABRICS OF OTHER VEGETABLE TEXTILE FIBRES; WOVEN FABRICS OF PAPER YARN:</b>							
- Of ramie(TEXT 117)	531100 10	00	DPO <sup>(4)</sup> DTI Lic <sup>(1)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(2)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S
- Other(TEXT 138)	531100 90	00	DTI Lic <sup>(1)</sup>	1.Kg 2.m <sup>2</sup>	5-8%	AD-Free <sup>(2)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-4-6%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S

# Chapter 57 Carpets and other textile floor coverings

## Notes

- For the purposes of this chapter, the term 'carpets and other textile floor-coverings' means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.
- This chapter does not cover floor covering underlays.

## Additional Note

For the purposes of applying the maximum rate of duty provided for in respect of carpets, carpeting and rugs of subheading 5701 10 90, the dutiable surface shall not include the heading, the selvages and the fringes.

1	2A	2B	3	4	5	6	7
<b>57 01</b>							
<b>CARPETS AND OTHER TEXTILE FLOOR COVERINGS, KNOTTED, WHETHER OR NOT MADE UP:</b>							
<b>Of wool or fine animal hair:</b>							
- Containing a total of more than 10 % by weight of silk or of waste silk other than noil	570110	10	DTI Lic <sup>(1)</sup>	1.Kg 2.m <sup>2</sup>			S
- - <i>Hand-made</i> (TEXT 058) <sup>(c)</sup>		10	DTI Lic <sup>(1)</sup> TQ <sup>(4)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(3)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6.4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free	S
- - <i>Other</i> (TEXT 058)		90	DTI Lic <sup>(1)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(3)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6.4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free	S
- Other(TEXT 058)	570110	90	00 DTI Lic <sup>(1)</sup>	1.Kg 2.m <sup>2</sup>	8% MAX 2.8 €/m <sup>2</sup>	AD-Free <sup>(3)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6.4% MAX 2.8 €/m <sup>2</sup> ; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free	S
<b>Of other textile materials:</b>							
- Of silk, of waste silk other than noil, of synthetic fibres, of yarn falling within heading No. 56.05 or of textile materials containing metal threads	570190	10	DTI Lic <sup>(1)</sup>	1.Kg 2.m <sup>2</sup>			S
- - <i>Hand-made</i> (TEXT 058) <sup>(c)</sup>		10	DTI Lic <sup>(1)</sup> TQ <sup>(4)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(3)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6.4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free	S
- - <i>Other</i> (TEXT 058)		90	DTI Lic <sup>(1)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(3)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6.4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free	S
- Of other textile materials	570190	90	DTI Lic <sup>(1)</sup>	1.Kg 2.m <sup>2</sup>			S
- - <i>Hand-made</i> (TEXT 058) <sup>(c)</sup>		10	DTI Lic <sup>(1)</sup> TQ <sup>(4)</sup>	1.Kg 2.m <sup>2</sup>	3.5%	AD-Free <sup>(3)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-2.8%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free	S

- - <u>Other(TEXT 059)</u>	570330	18	00	DPO <sup>(1)</sup> DTI Lic <sup>(2)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(3)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6.4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free	S
- Other:								
- - <u>Tiles, having a maximum surface area of 1m<sup>2</sup>(TEXT 059)</u>	570330	82	00	DPO <sup>(1)</sup> DTI Lic <sup>(2)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(3)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6.4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free	S
- - <u>Other(TEXT 059)</u>	570330	88	00	DPO <sup>(1)</sup> DTI Lic <sup>(2)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(3)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6.4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free	S
- Of other textile materials:								
- - - <u>Tiles, having a maximum surface area of 1m<sup>2</sup></u>	570390	20			1.Kg 2.m <sup>2</sup>			S
- - - - <u>Of jute or of other textile bast fibres falling within heading 5303(TEXT 059)</u>			10	DPO <sup>(1)</sup> DTI Lic <sup>(2)</sup> TQ <sup>(4)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(3)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6.4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free	S
- - - - <u>Other(TEXT 059)</u>			90	DPO <sup>(1)</sup> DTI Lic <sup>(2)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(3)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6.4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free	S
- - - <u>Other</u>	570390	80			1.Kg 2.m <sup>2</sup>			S
- - - - <u>Of jute or of other textile bast fibres falling within heading 5303(TEXT 059)</u>			10	DPO <sup>(1)</sup> DTI Lic <sup>(2)</sup> TQ <sup>(4)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(3)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6.4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free	S
- - - - <u>Other(TEXT 059)</u>			90	DPO <sup>(1)</sup> DTI Lic <sup>(2)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(3)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6.4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free	S
<b>57 04</b>								
<b>CARPETS AND OTHER TEXTILE FLOOR COVERINGS, OF FELT, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP:</b>								
<b>Tiles, having a maximum surface area of 0.3m<sup>2</sup>(TEXT 059)</b>	570410	00	00	DPO <sup>(1)</sup> DTI Lic <sup>(2)</sup>	1.Kg 2.m <sup>2</sup>	6.7%	AD-Free <sup>(3)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-5.3%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free	S
<b>Other</b>	570490	00		DPO <sup>(1)</sup> DTI Lic <sup>(2)</sup>	1.Kg 2.m <sup>2</sup>			S

(1) Documentary proof of origin may be required

(2) Import licence may be required

(3) CUA - non imposition of Customs Duties under Customs Union Agreement, use box 36 of SAD and Code 400

(4) Tariff quota and/or ceiling may apply. See additional information at end of chapter.

1	2A	2B	3	4	5	6	7
- Hand-made(TEXT 059)( <sup>1</sup> )	570490 00	10	DPO( <sup>2</sup> ) DTI Lic( <sup>4</sup> ) TQ( <sup>5</sup> )	1.Kg 2.m <sup>2</sup>	6-7%	AD-Free( <sup>3</sup> ); CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-5-3%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free( <sup>3</sup> ); XC, XL, ZA- Free	S
- Other(TEXT 059)		90	DPO( <sup>2</sup> ) DTI Lic( <sup>4</sup> )	1.Kg 2.m <sup>2</sup>	6-7%	AD-Free( <sup>3</sup> ); CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-5-3%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free( <sup>3</sup> ); XC, XL, ZA- Free	S
<b>57 05</b>							
<b>OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WHETHER OR NOT MADE UP:</b>							
- Of wool or fine animal hair	570500 10		DPO( <sup>2</sup> ) DTI Lic( <sup>4</sup> )	1.Kg 2.m <sup>2</sup>			S
- - Hand-made(TEXT 059)( <sup>1</sup> )		10	DPO( <sup>2</sup> ) DTI Lic( <sup>4</sup> ) TQ( <sup>5</sup> )	1.Kg 2.m <sup>2</sup>	8%	AD-Free( <sup>3</sup> ); CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free( <sup>3</sup> ); XC, XL, ZA- Free	S
- - Other(TEXT 059)		90	DPO( <sup>2</sup> ) DTI Lic( <sup>4</sup> )	1.Kg 2.m <sup>2</sup>	8%	AD-Free( <sup>3</sup> ); CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free( <sup>3</sup> ); XC, XL, ZA- Free	S
- Of man-made textile materials(TEXT 059)	570500 30		DPO( <sup>2</sup> ) DTI Lic( <sup>4</sup> )	1.Kg 2.m <sup>2</sup>			S
- - Hand-made(TEXT 059)		10	DPO( <sup>2</sup> ) DTI Lic( <sup>4</sup> ) TQ( <sup>5</sup> )	1.Kg 2.m <sup>2</sup>	8%	AD-Free( <sup>3</sup> ); CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free( <sup>3</sup> ); XC, XL, ZA- Free	S
- - Other(TEXT 059)		90	DPO( <sup>2</sup> ) DTI Lic( <sup>4</sup> )	1.Kg 2.m <sup>2</sup>	8%	AD-Free( <sup>3</sup> ); CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free( <sup>3</sup> ); XC, XL, ZA- Free	S
- Of other textile materials	570500 90		DPO( <sup>2</sup> ) DTI Lic( <sup>4</sup> )	1.Kg 2.m <sup>2</sup>			S
- - Of cotton:							
- - - Hand-made(TEXT 059)( <sup>1</sup> )		11	DPO( <sup>2</sup> ) DTI Lic( <sup>4</sup> ) TQ( <sup>5</sup> )	1.Kg 2.m <sup>2</sup>	8%	AD-Free( <sup>3</sup> ); CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free( <sup>3</sup> ); XC, XL, ZA- Free	S
- - - Other(TEXT 059)		19	DPO( <sup>2</sup> ) DTI Lic( <sup>4</sup> )	1.Kg 2.m <sup>2</sup>	8%	AD-Free( <sup>3</sup> ); CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free( <sup>3</sup> ); XC, XL, ZA- Free	S
- - Of sisal, of other fibres of the genus Agave or of Manilla hemp(TEXT 142):							
- - - Hand-made(TEXT 142)( <sup>1</sup> )		31	DPO( <sup>2</sup> ) DTI Lic( <sup>4</sup> )	1.Kg 2.m <sup>2</sup>	8%	AD-Free( <sup>3</sup> ); CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free( <sup>3</sup> ); XC, XL, ZA- Free	S
- - - Other(TEXT 142)		39	DPO( <sup>2</sup> ) DTI Lic( <sup>4</sup> )	1.Kg 2.m <sup>2</sup>	8%	AD-Free( <sup>3</sup> ); CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free( <sup>3</sup> ); XC, XL, ZA- Free	S

- - Other(TEXT 058)		90	DTI Lic <sup>(1)</sup>	1.Kg 2.m <sup>2</sup>	3-5%	AD-Free <sup>(3)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-2-8%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free	S
<b>57 02</b>							
<b>CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WOVEN, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP, INCLUDING "KELEM", "SCHUMACKS", "KARAMANIE" AND SIMILAR HAND-WOVEN RUGS:</b>							
"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs(TEXT 059)	570210 00	00	DPO <sup>(2)</sup> DTI Lic <sup>(1)</sup>	1.Kg 2.m <sup>2</sup>	3%	AD-Free <sup>(3)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-2-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free	S
Floor coverings of coconut fibres (coir)(TEXT 151A)	570220 00	00	DPO <sup>(2)</sup> TQ <sup>(4)</sup>	1.Kg 2.m <sup>2</sup>	4%	AD-Free <sup>(3)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-3-2%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free	S
Other, of pile construction, not made up:							
- Of wool or fine animal hair:							
- - Axminster carpets(TEXT 059)	570231 10	00	DPO <sup>(2)</sup> DTI Lic <sup>(1)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(3)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free	S
- - Other(TEXT 059)	570231 80	00	DPO <sup>(2)</sup> DTI Lic <sup>(1)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(3)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free	S
- Of man-made textile materials:							
- - Axminster carpets(TEXT 059)	570232 10	00	DPO <sup>(2)</sup> DTI Lic <sup>(1)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(3)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free	S
- - Other(TEXT 059)	570232 90	00	DPO <sup>(2)</sup> DTI Lic <sup>(1)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(3)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free	S
- Of other textile materials	570239 00		DPO <sup>(2)</sup> DTI Lic <sup>(1)</sup>	1.Kg 2.m <sup>2</sup>			S
- - Of jute or of other textile bast fibres falling within heading 5303(TEXT 151B)		10	DPO <sup>(2)</sup> DTI Lic <sup>(1)</sup> TQ <sup>(4)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(3)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free	S

(1) Import licence may be required

(2) Entry under this subheading is granted only for products which have been accepted as hand-made by the competent Community authorities.

(3) CUA - non imposition of Customs Duties under Customs Union Agreement, use box 36 of SAD and Code 400

(4) Tariff quota and/or ceiling may apply. See additional information at end of chapter.

(5) Documentary proof of origin may be required



1	2A	2B	3	4	5	6	7
- - Of sisal, of other fibres of the genus Agave or of Manila hemp(TEXT 142)	570239 00	20	DPO <sup>(1)</sup> DTI Lic <sup>(3)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(2)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S
- - Of cotton(TEXT 059)		30	DPO <sup>(1)</sup> DTI Lic <sup>(3)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(2)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S
- - Other(TEXT 142)		90	DPO <sup>(1)</sup> DTI Lic <sup>(3)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(2)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S
<b>Other, of pile construction, made up:</b>							
- <b>Of wool or fine animal hair(TEXT 059):</b>							
- - Axminster carpets	570241 10	00	DPO <sup>(1)</sup> DTI Lic <sup>(3)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(2)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S
- - Other	570241 90	00	DPO <sup>(1)</sup> DTI Lic <sup>(3)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(2)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S
- <b>Of man-made textile materials(TEXT 059):</b>							
- - Axminster carpets	570242 10	00	DPO <sup>(1)</sup> DTI Lic <sup>(3)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(2)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S
--- Other	570242 90	00	DPO <sup>(1)</sup> DTI Lic <sup>(3)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(2)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S
- <b>Of other textile materials</b>	570249 00		DPO <sup>(1)</sup> DTI Lic <sup>(3)</sup>	1.Kg 2.m <sup>2</sup>			S
- - Of cotton(TEXT 059)		10	DPO <sup>(1)</sup> DTI Lic <sup>(3)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(2)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S
- - Of jute or of other textile bast fibres falling within heading 5303(TEXT 151B)		20	DPO <sup>(1)</sup> DTI Lic <sup>(3)</sup> TQ <sup>(4)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(2)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S
- - Of sisal, of other fibres of the genus Agave or of Manila hemp(TEXT 142)		30	DPO <sup>(1)</sup> DTI Lic <sup>(3)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(2)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S
- - Other(TEXT 142)		90	DPO <sup>(1)</sup> DTI Lic <sup>(3)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(2)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S

<b>Other, not of pile construction, not made up:</b>								
- Of wool or fine animal hair(TEXT 059)	570250 10	00	DPO <sup>(1)</sup> DTI Lic <sup>(2)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(2)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S	
<b>- Of man-made textile materials:</b>								
- - Of polypropylene(TEXT 059)	570250 31	00	DPO <sup>(1)</sup> DTI Lic <sup>(2)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(2)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S	
- - Other(TEXT 059)	570250 39	00	DPO <sup>(1)</sup> DTI Lic <sup>(2)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(2)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S	
- Of other textile materials	570250 90		DPO <sup>(1)</sup> DTI Lic <sup>(2)</sup>	1.Kg 2.m <sup>2</sup>			S	
- - <i>Of jute or of other textile bast fibres falling within heading 5303(TEXT 151B)</i>		10	DPO <sup>(1)</sup> DTI Lic <sup>(2)</sup> TQ <sup>(4)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(2)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S	
- - <i>Of cotton(TEXT 059)</i>		20	DPO <sup>(1)</sup> DTI Lic <sup>(2)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(2)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S	
- - <i>Of sisal, of other fibres of the genus Agave or of Manila hemp(TEXT 142)</i>		30	DPO <sup>(1)</sup> DTI Lic <sup>(2)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(2)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S	
- - <i>Other(TEXT 142)</i>		90	DPO <sup>(1)</sup> DTI Lic <sup>(2)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(2)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S	
<b>Other, not of pile construction, made up:</b>								
- Of wool or fine animal hair(TEXT 059)	570291 00	00	DPO <sup>(1)</sup> DTI Lic <sup>(2)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(2)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S	
<b>- Of man-made textile materials:</b>								
- - Of polypropylene(TEXT 059)	570292 10	00	DPO <sup>(1)</sup> DTI Lic <sup>(2)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(2)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S	
- - Other(TEXT 059)	570292 90	00	DPO <sup>(1)</sup> DTI Lic <sup>(2)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(2)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S	

[ 1 ] Documentary proof of origin may be required

[ 2 ] CUA - non imposition of Customs Duties under Customs Union Agreement, use box 36 of SAD and Code 400

[ 3 ] Import licence may be required

[ 4 ] Tariff quota and/or ceiling may apply. See additional information at end of chapter.

1	2A	2B	3	4	5	6	7
- Of other textile materials	570299 00		DPO <sup>(1)</sup> DTI Lic <sup>(2)</sup>	1.Kg 2.m <sup>2</sup>			S
- - Of jute or of other textile bast fibres falling within heading 5303(TEXT 151B)		10	DPO <sup>(1)</sup> DTI Lic <sup>(2)</sup> TQ <sup>(4)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(3)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA- Free	S
- - Of cotton(TEXT 059)		20	DPO <sup>(1)</sup> DTI Lic <sup>(2)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(3)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA- Free	S
- - Of sisal, of other fibres of the genus Agave or of Manila hemp(TEXT 142)		30	DPO <sup>(1)</sup> DTI Lic <sup>(2)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(3)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL-Free; ZA-1-9%	S
- - Other(TEXT 142)		90	DPO <sup>(1)</sup> DTI Lic <sup>(2)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(3)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA- Free	S
<b>57 03</b>							
<b>CARPETS AND OTHER TEXTILE FLOOR COVERINGS, TUFTED, WHETHER OR NOT MADE UP:</b>							
- Of wool or fine animal hair(TEXT 059)	570310 00	00	DPO <sup>(1)</sup> DTI Lic <sup>(2)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(3)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA- Free	S
<b>Of nylon or other polyamides:</b>							
- Printed tufted:							
- - Tiles, having a maximum surface area of 1m <sup>2</sup> (TEXT 059)	570320 12	00	DPO <sup>(1)</sup> DTI Lic <sup>(2)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(3)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA- Free	S
- - Other(TEXT 059)	570320 18	00	DPO <sup>(1)</sup> DTI Lic <sup>(2)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(3)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA- Free	S
- Other:							
- - Tiles, having a maximum surface area of 1m <sup>2</sup> (TEXT 059)	570320 92	00	DPO <sup>(1)</sup> DTI Lic <sup>(2)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(3)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA- Free	S
- - Other(TEXT 059)	570320 98	00	DPO <sup>(1)</sup> DTI Lic <sup>(2)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(3)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA- Free	S
<b>Of other man-made textile materials:</b>							
- Of polypropylene:							
- - Tiles, having a maximum surface area of 1m <sup>2</sup> (TEXT 059)	570330 12	00	DPO <sup>(1)</sup> DTI Lic <sup>(2)</sup>	1.Kg 2.m <sup>2</sup>	8%	AD-Free <sup>(3)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN IN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA- Free	S

## Chapter 61 Articles of apparel and clothing accessories, knitted or crocheted

### Notes

1. This chapter applies only to made up knitted or crocheted articles.
2. This chapter does not cover:
  - (a) goods of heading 6212;
  - (b) worn clothing or other worn articles of heading 6309; or
  - (c) orthopaedic appliances, surgical belts, trusses or the like (heading 9021).
3. For the purposes of headings 6103 and 6104:

- (a) the term 'suit' means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
  - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
  - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a 'suit' must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term 'suit' includes the following sets of garments, whether or not they fulfil all the above conditions:

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
  - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
  - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt-front), but has shiny silk or imitation silk lapels.
- (b) The term 'ensemble' means a set of garments (other than suits and articles of heading 6107, 6108 or 6109), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:
    - one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and
    - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term 'ensemble' does not apply to track suits or ski suits, of heading 6112.
4. Headings 6105 and 6106 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10cm x 10cm. Heading 6105 does not cover sleeveless garments.
  5. Heading 6109 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.
  6. For the purposes of heading 6111:
    - (a) the expression 'babies garments and clothing accessories' means articles for young children of a body height not exceeding 86cm; it also covers babies' napkins;
    - (b) articles which are *prima facie*, classifiable both in heading 6111 and in other headings of this Chapter are to be classified in heading 6111.

7. For the purposes of heading 6112 'ski suits' means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross country or alpine). They consist either of:

- (a) a 'ski overall', that is, a one piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar, the ski overall may have pockets or footstraps; or
- (b) a 'ski ensemble', that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
  - one garment such as an anorak, windcheater, wind jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
  - one pair of trousers, whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The 'ski ensemble' may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded sleeveless jacket worn over the overall.

All the components of a 'ski ensemble' must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

8. Garments which are, *prima facie*, classifiable both in heading 6113 and in other headings of this Chapter, excluding heading 6111, are to be classified in heading 6113.
9. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes. Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.
10. Articles of this chapter may be made of metal thread.

<b>61 17</b>								
<b>OTHER MADE UP CLOTHING ACCESSORIES, KNITTED OR CROCHETED; KNITTED OR CROCHETED PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES:</b>								
Shawls, scarves, mufflers, mantillas, veils and the like(TEXT 067)	611710	00	00	DPO <sup>(1)</sup> DTI Lic <sup>(3)</sup>	Kg	12%	AD-Free <sup>(2)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN)-9-6%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S Z
<b>Other accessories:</b>								
- Knitted or crocheted, elasticated or rubberised(TEXT 067)	611780	10	00	DPO <sup>(1)</sup> DTI Lic <sup>(3)</sup>	Kg	8%	AD-Free <sup>(2)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN)-6-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S Z
- Other(TEXT 067)	611780	80	00	DPO <sup>(1)</sup> DTI Lic <sup>(3)</sup>	Kg	12%	AD-Free <sup>(2)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN)-9-6%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S Z
Parts(TEXT 067)	611790	00	00	DPO <sup>(1)</sup> DTI Lic <sup>(3)</sup>	Kg	12%	AD-Free <sup>(2)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN)-9-6%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(2)</sup> ; XC, XL, ZA-Free	S Z

(1) Documentary proof of origin may be required

(2) CUA - non imposition of Customs Duties under Customs Union Agreement, use box 36 of SAD and Code 400

(3) Import licence may be required

(4) Tariff quota and/or ceiling may apply. See additional information at end of chapter.

# Chapter 61 Additional Information

## Tariff Quotas/Ceilings

Commodity Code 1	Description 2	Country of origin 3	Tariff Quota Order No. 4	Quota rate 5	Quota period 6	Quota units 7	Documentary evidence required 8
ex 6101 10 10	Hand-made ponchos of fine animal hair	Group of 23	090106	Nil	1.1-31.12	£	Handicraft certificate issued by the recognised authority in the country of origin
ex 6102 10 10	Hand-made ponchos of fine animal hair	Group of 23	090106	Nil	1.1-31.12	£	Handicraft certificate issued by the recognised authority in the country of origin
6103 12 6103 43	Men's or boys' suits, shorts and stockings of synthetic material	Fiji	091686	Nil	1.3-29.2	Pieces	EUR 1 Movement certificate with Derogation-Decision No 2/2001 in Box 7 Note: All imports covered by such an EUR 1 must be put to the appropriate quota. Normal preference rules do not apply
6104 13 6104 63	Women's or girls' suits, shorts and stockings of synthetic fibres						
6103 41 6103 42 6103 43 6103 49	Men's or boys' knitted jodhpurs and trousers	Fiji	091697	Nil	1.3-29.2	Pieces	EUR 1 Movement certificate with Derogation-Decision No 2/2001 in Box 7 Note: All imports covered by such an EUR 1 must be put to the appropriate quota. Normal preference rules do not apply
6104 61 6104 62 6104 63 6104 69	Women's or girls' knitted jodhpurs and trousers						
6104 41 00 6104 42 00 6104 43 00 6104 44 00	Women's or girls' dresses, of wool, of cotton or of man-made fibres	Laos Cambodia Nepal	098016 098065 098116	Nil Nil Nil	1.1-31.12	Pieces	GSP Form A with: Derogation-Regulation (EC) 1613/2000-Laos, 1614/2000-Cambodia, 1615/2000-Nepal completed in Box 4 Note: Any import covered by such a GSP must be put to the appropriate quota. Normal preference rules do not apply
6104 42 6104 49	Women's or girls' dresses, of cotton or of other textile materials	Fiji	091694	Nil	1.3-29.2	Pieces	EUR 1 Movement certificate with Derogation-Decision No 2/2001 in Box 7 Note: All imports covered by such an EUR 1 must be put to the appropriate quota. Normal preference rules do not apply
6104 51 00 6104 52 00 6104 53 00 6104 59 00	Women's or girls' skirts, including divided skirts	Laos Cambodia Nepal	098017 098066 098117	Nil Nil Nil	1.1-31.12	Pieces	GSP Form A with: Derogation-Regulation (EC) 1613/2000-Laos, 1614/2000-Cambodia, 1615/2000-Nepal completed in Box 4 Note: Any import covered by such a GSP must be put to the appropriate quota. Normal preference rules do not apply

- Glass plate: - a light transmission of 52.5%(+/- 5%) at a glass thickness of 11.43 mm and - a diagonal measurement of 512.1 mm (+/- 1.4 mm) or more but not more than 814.2 mm (+/- 1.4 mm) and - dimensions of 341.8 x 440.5 x 94.1 mm (+/- 1.4 mm) or 359.4 x 454.8 x 80.0 mm (+/- 1.4 mm) or 358.0 x 454.0 x 90.0 (+/- 1.4 mm) or 359.4 x 454.8 x 72(+/- 1.4 mm) or 396.0 x 633.0 x 103.7 mm (+/- 1.4 mm) or 472.7 x 600.8 x 97.6 mm (+/- 1.4 mm) or 472.7 x 600.8 x 84.5 mm (+/- 1.4 mm) or 445.0 x 726.1 x 112.5 mm (+/- 1.4 mm) or 445.0 x 726.1 x 93.0 mm (+/- 1.4 mm)	50	S <sup>(2)</sup> Free	Kg	4%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- Glass face-plate: - with a diagonal measurement of 604.5 mm (+/- 3 mm) and of dimensions of 340 x 541 mm (+/- 2 mm), - with a diagonal measurement of 639.3 mm (+/- 3 mm) and of dimensions of 413.6 x 527 mm (+/- 2mm), - with a diagonal measurement of 708 mm (+/- 3 mm) and of dimensions of 404 x 633 mm (+/- 2 mm), - with a diagonal measurement of 723 mm (+/- 3 mm) and of dimensions of 477 x 602 mm (+/- 2 mm), or - with a diagonal measurement of 812.8 mm (+/- 3 mm) and of dimensions of 463.8 x 725.5 mm +/- 2 mm), having a cylindrical curvature, for the manufacture of colour cathode-ray tubes <sup>(4)</sup>	75	S <sup>(2)</sup> Free	Kg	4%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- Glass bulb for monochrome cathode-ray tube, of a diagonal measurement of 3.8 cm or more but not exceeding 51 cm and a nominal neck diameter of 13 mm, 20 mm, 29 mm or 37 mm	80	S <sup>(2)</sup> Free	Kg	4%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- Other	90		Kg	4%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
Other	701190 00		Kg			S
- Parabolic glass cup, with an external diameter of more than 121 mm but not exceeding 125 mm	10	S <sup>(2)</sup> Free	Kg	4%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- Other	90		Kg	4%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S

(1) CUA - non imposition of Customs Duties under Customs Union Agreement, use box 36 of SAD and Code 400

(2) Tariff suspension may apply.

(3) Tariff quota and/or ceiling may apply. See additional information at end of chapter.

(4) Subject to end-use control: see volume 1, Part 11.

1	2A	2B	3	4	5	6	7
<b>70 13</b> GLASSWARE OF A KIND USED FOR TABLE, KITCHEN, TOILET, OFFICE, INDOOR DECORATION OR SIMILAR PURPOSES (OTHER THAN THAT OF HEADING NO. 70.10 OR 70.18):							
Of glass-ceramics	701310 00	00		1.Kg 2.Number	11%	AD-Free(!); CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN)-7.5%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA- Free	S
Stemware drinking glasses, other than of glass ceramics:							
- Of lead crystal:							
- - Gathered by hand	701322 10	00	TQ(?)	1.Kg 2.Number	11%	AD-Free(!); CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN)-7.5%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA- Free	S
- - Gathered mechanically	701322 90	00		1.Kg 2.Number	11%	AD-Free(!); CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN)-7.5%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA- Free	S
- Other:							
- - Gathered by hand	701328 10	00	TQ(?)	1.Kg 2.Number	11%	AD-Free(!); CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN)-7.5%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA- Free	S
- - Gathered mechanically	701328 90	00		1.Kg 2.Number	11%	AD-Free(!); CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN)-7.5%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA- Free	S
Other drinking glasses other than of glass ceramics:							
- Of lead crystal:							
- - Gathered by hand:							
- - - Cut or otherwise decorated	701333 11	00	TQ(?)	1.Kg 2.Number	11%	AD-Free(!); CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN)-7.5%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA- Free	S
- - - Other	701333 19	00	TQ(?)	1.Kg 2.Number	11%	AD-Free(!); CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN)-7.5%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA- Free	S
- - Gathered mechanically:							
- - - Cut or otherwise decorated	701333 91	00		1.Kg 2.Number	11%	AD-Free(!); CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN)-7.5%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA- Free	S
- - - Other	701333 99	00		1.Kg 2.Number	11%	AD-Free(!); CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN)-7.5%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA- Free	S
- Other:							
- - Of toughened glass	701337 10	00		1.Kg 2.Number	11%	AD-Free(!); CAC, CH, CL, EEA, GE-Free; GSP (Excluding CN)-7.5%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA- Free	S



- Other	711049 00 00		1.Kg 2.gm	Free		S
<b>71 11</b> BASE METALS, SILVER OR GOLD, CLAD WITH PLATINUM, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	711100 00 00		Kg	Free		S
<b>71 12</b> 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: Ash containing precious metal or precious compounds Other: - Of gold, including metal clad with gold but excluding sweepings containing other precious metals - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals - Other	711230 00 00 711291 00 00 711292 00 00 711299 00 00		Kg Kg Kg Kg	Free Free Free Free		S S S S
<b>III. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES</b>						
<b>71 13</b> ARTICLES OF JEWELLERY AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL: Of precious metal whether or not plated or clad with precious metal: - Of silver, whether or not plated or clad with other precious metal - Of other precious metal, whether or not plated or clad with precious metal Of base metal clad with precious metal	711311 00 00 711319 00 00 711320 00 00		1.Kg 2.gm 1.Kg 2.gm Kg	2-5% 2-5% 4%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding IN CN TH), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding IN CN TH), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding IN CN TH), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S S S
<b>71 14</b> ARTICLES OF GOLDSMITHS' OR SILVERSMITHS' WARES AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL: Of precious metal whether or not plated or clad with precious metal: - Of silver, whether or not plated or clad with other precious metal	711411 00 00		1.Kg 2.gm	2%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding IN CN TH), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S

(1) CUA - non imposition of Customs Duties under Customs Union Agreement, use box 36 of SAD and Code 400

1	2A	2B	3	4	5	6	7
- Of other precious metal, whether or not plated or clad with precious metal	711419 00	00		1.Kg 2.gm	2%	AD-Free(!); CH, CL, EEA, GSP (Excluding IN CN TH), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
Of base metal clad with precious metal	711420 00	00		Kg	2%	AD-Free(!); CH, CL, EEA, GSP (Excluding IN CN TH), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
<b>71 15</b>							
<b>OTHER ARTICLES OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL:</b>							
Catalysts in the form of wire cloth or grill, of platinum(?)	711510 00	00		Kg	Free		S
Other:							
- Of precious metal	711590 10	00		Kg	3%	AD-Free(!); CH, CL, EEA, GSP (Excluding IN CN TH), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
- Of metal clad with precious metal(?)	711590 90	00		Kg	3%	AD-Free(!); CH, CL, EEA, GSP (Excluding IN CN TH), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
<b>71 16</b>							
<b>ARTICLES OF NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES (NATURAL, SYNTHETIC OR RECONSTRUCTED):</b>							
Of natural or cultured pearls	711610 00	00		1.Kg 2.gm	Free		S
Of precious or semi-precious stones (natural, synthetic or reconstructed):							
- Made wholly of natural precious or semi-precious stones:							
- - Necklaces, bracelets and other articles of natural precious or semi-precious stones, simply strung without fasteners or other accessories	711620 11	00		1.Kg 2.gm	Free		S
- - Other	711620 19	00		1.Kg 2.gm	2-5%	AD-Free(!); CH, CL, EEA, GSP (Excluding IN TH CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
- Other	711620 90			1.Kg 2.gm			S
- - <i>Disc of silicon on sapphire</i>		10	S(?)	1.Kg 2.gm	2-5%	AD-Free(!); CH, CL, EEA, GSP (Excluding IN CN TH), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
- - <i>Other</i>		90		1.Kg 2.gm	2-5%	AD-Free(!); CH, CL, EEA, GSP (Excluding IN CN TH), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
<b>71 17</b>							
<b>IMITATION JEWELLERY:</b>							
Of base metal, whether or not plated with precious metal:							
- Cuff-links and studs	711711 00	00		Kg	4%	AD-Free(!); CH, CL, EEA, GSP (Excluding IN CN TH), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S

# Chapter 73 Articles of iron or steel

## Notes

1. In this chapter, the expression 'cast iron' applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1(d) to Chapter 72.

2. In this chapter, the word 'wire' means hot- or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16mm.

1	2A	2B	3	4	5	6	7
<b>73 01</b>							
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:							
Sheet piling	730110 00	00	DPO <sup>(1)</sup> DTI Lic <sup>(2)</sup>	Kg	Free		S
Angles, shapes and sections <sup>(3)</sup>	730120 00	00		Kg	Free		S
<b>73 02</b>							
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 SPECIALISED FOR JOINTING OR FIXING RAILS:							
Rails:							
- Current-conducting, with parts of non-ferrous metal	730210 10	00		Kg	Free		S
- Other:							
- - New:							
- - - Vignole rails:							
- - - - Of a weight per metre of 46 kg or more	730210 21	00		Kg	Free		S
- - - - Of a weight per metre of 27 kg or more but of less than 46 kg	730210 23	00		Kg	Free		S
- - - - Of a weight per metre of less than 27 kg	730210 29	00		Kg	Free		S
- - - Grooved rails	730210 40	00		Kg	Free		S
- - - Other	730210 50	00		Kg	Free		S
- - Used	730210 90	00		Kg	Free		S
Switch blades, crossing frogs, point rods and other crossing pieces	730230 00	00		Kg	2-7%	AD-Free <sup>(4)</sup> ; CH, CL, EEA, GSP (Excluding RU CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(4)</sup> ; XC, XL, ZA-Free	S
Fish-plates and sole plates	730240 00	00		Kg	Free		S
Other	730290 00	00		Kg	Free		S

---- Other		90	DTI Lic <sup>(1)</sup>	Kg	Free	S
- - Other, of an external diameter:						
--- Not exceeding 168.3 mm:						
---- Plated or coated with zinc <sup>(2)</sup>	730630	72		Kg		S
----- With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft <sup>(3)</sup>		10	DTI Lic <sup>(1)</sup>	Kg	Free	S
----- Tubes and pipes, ready for fitting, usable as hydraulic conduits for fuel-oil or lubricants in certain types of aircraft <sup>(5)</sup> <sup>(6)</sup>		20	DTI Lic <sup>(1)</sup>	Kg	Free	S
----- Other:						
----- Tubes and pipes		80	ADD <sup>(4)</sup> DTI Lic <sup>(1)</sup>	Kg	Free	S
----- Other		90	DTI Lic <sup>(1)</sup>	Kg	Free	S
---- Other <sup>(2)</sup>	730630	77		Kg		S
----- With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft <sup>(3)</sup>		10	DTI Lic <sup>(1)</sup>	Kg	Free	S
----- Tubes and pipes, ready for fitting, usable as hydraulic conduits for fuel-oil or lubricants in certain types of aircraft <sup>(5)</sup> <sup>(6)</sup>		20	DTI Lic <sup>(1)</sup>	Kg	Free	S
----- Other:						
----- Tubes and pipes		80	ADD <sup>(4)</sup> DTI Lic <sup>(1)</sup>	Kg	Free	S
----- Other		90	DTI Lic <sup>(1)</sup>	Kg	Free	S
--- Exceeding 168.3 mm, but not exceeding 406.4 mm <sup>(2)</sup>	730630	80		Kg		S
---- With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft <sup>(3)</sup>		10	DTI Lic <sup>(1)</sup>	Kg	Free	S
---- Other		90	DTI Lic <sup>(1)</sup>	Kg	Free	S
<b>Other, welded, of circular cross-section, of stainless steel:</b>						
- Cold-drawn or cold-rolled (cold-reduced) <sup>(2)</sup>	730640	20		Kg		S
- - With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft <sup>(3)</sup>		10	DTI Lic <sup>(1)</sup>	Kg	Free	S
- - Other		90	DTI Lic <sup>(1)</sup>	Kg	Free	S
- Other <sup>(2)</sup>	730640	80		Kg		S

(1) Import licence may be required

(2) These goods may be subject to Export Dual Use Authorisation, please refer to Volume 1 Part 4, paragraph 4:3.1.1 of the Tariff and Annex

(3) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Volume 1, Part 11, paragraph 11.2.8.

(4) Anti-dumping duty and Additional code may apply. See additional information at end of chapter.

(5) Subject to end-use control: see volume 1, Part 11.

(6) For the construction, maintenance and repair of aircraft of an unladen weight exceeding 2 000 Kilograms and of ground flying trainers for civil use

1	2A	2B	3	4	5	6	7
	730640	80					
-- With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft <sup>(1)</sup>		10	DTI Lic <sup>(2)</sup>	Kg	Free		S
-- Other		90	DTI Lic <sup>(2)</sup>	Kg	Free		S
<b>Other, welded, of circular cross-section, of other alloy steel:</b>							
- Precision tubes <sup>(3)</sup>	730650	20		Kg			S
-- With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft <sup>(1)</sup>		10	DTI Lic <sup>(2)</sup>	Kg	Free		S
-- Other		90	DTI Lic <sup>(2)</sup>	Kg	Free		S
- Other <sup>(3)</sup>	730650	80		Kg			S
-- With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft <sup>(1)</sup>		10	DTI Lic <sup>(2)</sup>	Kg	Free		S
-- Other		90	DTI Lic <sup>(2)</sup>	Kg	Free		S
<b>Other, welded, of non-circular cross-section:</b>							
- <b>Of square or rectangular cross-section:</b>							
- - <u>Of stainless steel<sup>(3)</sup></u>	730661	10		Kg			S
- - - <u>With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft<sup>(1)</sup></u>		10	DTI Lic <sup>(2)</sup>	Kg	Free		S
- - - <u>Other</u>		90	DTI Lic <sup>(2)</sup>	Kg	Free		S
- - <u>Other<sup>(3)</sup>:</u>							
- - - <u>With a wall thickness not exceeding 2mm</u>	730661	92		Kg			S
- - - - <u>With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft<sup>(1)</sup></u>		10	DTI Lic <sup>(2)</sup>	Kg	Free		S
- - - - <u>Other</u>		90	DTI Lic <sup>(2)</sup>	Kg	Free		S
- - - <u>With a wall thickness exceeding 2mm</u>	730661	99		Kg			S
- - - - <u>With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft<sup>(1)</sup></u>		10	DTI Lic <sup>(2)</sup>	Kg	Free		S
- - - - <u>Other</u>		90	DTI Lic <sup>(2)</sup>	Kg	Free		S
- <b>Of other non-circular cross-section:</b>							
- - <u>Of stainless steel<sup>(3)</sup></u>	730669	10		Kg			S
- - - <u>With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft<sup>(1)</sup></u>		10	DTI Lic <sup>(2)</sup>	Kg	Free		S
- - - <u>Other</u>		90	DTI Lic <sup>(2)</sup>	Kg	Free		S
- - <u>Other<sup>(3)</sup></u>	730669	90		Kg			S
- - - <u>With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft<sup>(1)</sup></u>		10	DTI Lic <sup>(2)</sup>	Kg	Free		S
- - - <u>Other</u>		90	DTI Lic <sup>(2)</sup>	Kg	Free		S

- - - - With a Carbon Equivalent Value (CEV) not exceeding 0.86 according to the International Institute of Welding (IIW) formula and chemical analysis <sup>(1)</sup>		20	ADD <sup>(5)</sup> DTI Lic <sup>(3)</sup>	Kg	Free	S
- - - - Other		80	DTI Lic <sup>(3)</sup>	Kg	Free	S
- - - Of an external diameter exceeding 406.4 mm <sup>(1)</sup>	730459	99		Kg		S
- - - - With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft <sup>(2)</sup>		10	DTI Lic <sup>(3)</sup>	Kg	Free	S
- - - - Other		90	DTI Lic <sup>(3)</sup>	Kg	Free	S
<b>Other</b>	730490	00		Kg		S
- With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft <sup>(2)</sup>		10	DTI Lic <sup>(3)</sup>	Kg	Free	S
- Other		90	DTI Lic <sup>(3)</sup>	Kg	Free	S
<b>73 05</b>						
<b>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 AND STEEL:</b>						
Line pipe of a kind used for oil or gas pipelines:						
- Longitudinally submerged arc welded	730511	00 00		Kg	Free	S
- Other, longitudinally welded	730512	00 00		Kg	Free	S
- Other	730519	00 00		Kg	Free	S
Casing of a kind used in drilling for oil or gas	730520	00 00		Kg	Free	S
Other, welded:						
- Longitudinally welded	730531	00 00		Kg	Free	S
- Other	730539	00 00		Kg	Free	S
Other	730590	00 00		Kg	Free	S

( 1 ) These goods may be subject to Export Dual Use Authorisation, please refer to Volume 1 Part 4, paragraph 4.3.1.1 of the Tariff and Annex

( 2 ) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Volume 1, Part 11, paragraph 11.2.8.

( 3 ) Import licence may be required

( 4 ) The CEV (Carbon Equivalent Value) shall be determined in accordance with Technical Report, 1967, IIW DOC. IX-535-67, published by the International Institute of Welding (IIW)

( 5 ) Anti-dumping duty and Additional code may apply. See additional information at end of chapter.

( 6 ) Entry under this subheading is subject to conditions laid down in the relevant Community provisions (see Articles 291 to 300 of Commission Regulation (EEC) No. 2454/93 - OJ L 253, 11.10.1993, p. 71 and subsequent amendments)

1	2A	2B	3	4	5	6	7
<b>73 06</b>							
<b>OTHER TUBES, PIPES AND HOLLOW PROFILES (FOR EXAMPLE, OPEN SEAM OR WELDED, RIVETED OR SIMILARLY CLOSED), OF IRON OR STEEL:</b>							
<b>Line pipe of a kind used for oil or gas pipelines:</b>							
- <b>Welded, of stainless steel:</b>							
- - Longitudinally welded	730611	10 00	DTI Lic(1)	Kg	Free		S
- - Spirally welded	730611	90 00	DTI Lic(1)	Kg	Free		S
- <b>Other:</b>							
- - Longitudinally welded	730619	10 00	DTI Lic(1)	Kg	Free		S
- - Spirally welded	730619	90 00	DTI Lic(1)	Kg	Free		S
<b>Casing and tubing of a kind used in drilling for oil or gas:</b>							
- <b>Welded, of stainless steel</b>	730621	00 00	DTI Lic(1)	Kg	Free		S
- <b>Other</b>	730629	00 00	DTI Lic(1)	Kg	Free		S
<b>Other, welded, of circular cross-section, of iron or non-alloy steel:</b>							
- Precision tubes, with a wall thickness:							
- - Not exceeding 2 mm <sup>(2)</sup>	730630	11		Kg			S
- - - With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft <sup>(3)</sup>		10	DTI Lic(1)	Kg	Free		S
- - - Other		90	DTI Lic(1)	Kg	Free		S
- - Exceeding 2 mm <sup>(2)</sup>	730630	19		Kg			S
- - - With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft <sup>(3)</sup>		10	DTI Lic(1)	Kg	Free		S
- - - Other		90	DTI Lic(1)	Kg	Free		S
- Other:							
- - Threaded or threadable tubes (gas pipe):							
- - - Plated or coated with zinc	730630	41		Kg			S
- - - - With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft <sup>(3)</sup>		10	DTI Lic(1)	Kg	Free		S
- - - - Tubes and pipes of an external diameter not exceeding 168.3 mm		20	ADD(*) DTI Lic(1)	Kg	Free		S
- - - - Other		90	DTI Lic(1)	Kg	Free		S
- - - Other	730630	49		Kg			S
- - - - With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft <sup>(3)</sup>		10	DTI Lic(1)	Kg	Free		S
- - - - Tubes and pipes of an external diameter not exceeding 168.3 mm		20	ADD(*) DTI Lic(1)	Kg	Free		S

-- Other:						
-- - Of an external diameter not exceeding 168.3 mm <sup>(2)</sup>	730449	93	DTI Lic <sup>(3)</sup>	Kg		S
-- - - With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft <sup>(4)</sup>		10	DTI Lic <sup>(3)</sup>	Kg	Free	S
-- - - - Other		90	DTI Lic <sup>(3)</sup>	Kg	Free	S
-- - Of an external diameter exceeding 168.3mm but not exceeding 406.4mm <sup>(2)</sup>	730449	95	DTI Lic <sup>(3)</sup>	Kg		S
-- - - With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft <sup>(4)</sup>		10	DTI Lic <sup>(3)</sup>	Kg	Free	S
-- - - - Other		90	DTI Lic <sup>(3)</sup>	Kg	Free	S
-- - Of an external diameter exceeding 406.4 mm <sup>(2)</sup>	730449	99		Kg		S
-- - - With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft <sup>(4)</sup>		10	DTI Lic <sup>(3)</sup>	Kg	Free	S
-- - - - Other		90	DTI Lic <sup>(3)</sup>	Kg	Free	S
<b>Other, of circular cross-section, of other alloy steel:</b>						
<b>- Cold-drawn or cold-rolled (cold-reduced):</b>						
-- Straight and of uniform wall thickness, of alloy steel containing by weight not less than 0.9 % but not more than 1.15 % of carbon, not less than 0.5% but not more than 2 % of chromium and, if present, not more than 0.5 % of molybdenum, of a length:						
-- - Not exceeding 0.5 m	730451	12		Kg		S
-- - - With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft <sup>(4)</sup>		10	DTI Lic <sup>(3)</sup>	Kg	Free	S
-- - - - Other		90	DTI Lic <sup>(3)</sup>	Kg	Free	S
-- - Exceeding 0.5m	730451	18		Kg		S
-- - - With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft <sup>(4)</sup>		10	DTI Lic <sup>(3)</sup>	Kg	Free	S
-- - - - Other		90	DTI Lic <sup>(3)</sup>	Kg	Free	S
-- Other:						
-- - Precision tubes <sup>(5)</sup>	730451	81		Kg		S
-- - - With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft <sup>(4)</sup>		10	DTI Lic <sup>(3)</sup>	Kg	Free	S
-- - - - Other		90	DTI Lic <sup>(3)</sup>	Kg	Free	S

{ 1 } The CEV (Carbon Equivalent Value) shall be determined in accordance with Technical Report, 1967, IIW DOC. IX-535-67, published by the International Institute of Welding (IIW)

{ 2 } Anti-dumping duty and Additional code may apply. See additional information at end of chapter.

{ 3 } Import licence may be required

{ 4 } Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Volume 1, Part 11, paragraph 11.2.8.

{ 5 } These goods may be subject to Export Dual Use Authorisation, please refer to Volume 1 Part 4, paragraph 4.3.1.1 of the Tariff and Annex



1	2A	2B	3	4	5	6	7
- - - Other <sup>(1)</sup>	730451 89			Kg			S
- - - - With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft <sup>(2)</sup>		10	DTI Lic <sup>(3)</sup>	Kg	Free		S
- - - - Other:							
- - - - - Of an external diameter not exceeding 406.4 mm and with a Carbon Equivalent Value (CEV) not exceeding 0.86 according to the International Institute of Welding (IIW) formula and chemical analysis <sup>(4)</sup>		30	ADD <sup>(5)</sup> DTI Lic <sup>(3)</sup>	Kg	Free		S
- - - - - Other		99	DTI Lic <sup>(3)</sup>	Kg	Free		S
- Other:							
- - Unworked, straight and of uniform wall thickness, for use solely in the manufacture of tubes and pipes with other cross-sections and wall thicknesses <sup>(6)</sup>	730459 10	00	DTI Lic <sup>(3)</sup>	Kg	Free		S
- - Other, straight and of uniform wall thickness, of alloy steel containing by weight not less than 0.9 % but not more than 1.15 % of carbon, not less than 0.5 % but not more than 2 % of chromium and, if present, not more than 0.5 % of molybdenum of a length:							
- - - Not exceeding 0.5 m	730459 32			Kg			S
- - - - With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft <sup>(2)</sup>		10	DTI Lic <sup>(3)</sup>	Kg	Free		S
- - - - Other		90	DTI Lic <sup>(3)</sup>	Kg	Free		S
- - - Exceeding 0.5 m	730459 38			Kg			S
- - - - With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft <sup>(2)</sup>		10	DTI Lic <sup>(3)</sup>	Kg	Free		S
- - - - Other		90	DTI Lic <sup>(3)</sup>	Kg	Free		S
- - Other:							
- - - Of an external diameter not exceeding 168.3 mm <sup>(1)</sup>	730459 92			Kg			S
- - - - With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft <sup>(2)</sup>		10	DTI Lic <sup>(3)</sup>	Kg	Free		S
- - - - Other:							
- - - - - With a Carbon Equivalent Value (CEV) not exceeding 0.86 according to the International Institute of Welding (IIW) formula and chemical analysis <sup>(4)</sup>		30	ADD <sup>(5)</sup> DTI Lic <sup>(3)</sup>	Kg	Free		S
- - - - - Other		99	DTI Lic <sup>(3)</sup>	Kg	Free		S
- - - Of an external diameter exceeding 168.3 mm, but not exceeding 406.4 mm <sup>(1)</sup>	730459 93			Kg			S
- - - - With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft <sup>(2)</sup>		10	DTI Lic <sup>(3)</sup>	Kg	Free		S

--- With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft <sup>(1)</sup>		10	DTI Lic <sup>(3)</sup>	Kg	Free	S	
--- Other		90	DTI Lic <sup>(3)</sup>	Kg	Free	S	
-- Other	730431	80		Kg		S	
--- With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft <sup>(1)</sup>		10	DTI Lic <sup>(3)</sup>	Kg	Free	S	
--- Other:							
---- Of an external diameter not exceeding 406.4 mm and with a Carbon Equivalent Value (CEV) not exceeding 0.86 according to the International Institute of Welding (IIW) formula and chemical analysis <sup>(1)</sup>		30	ADD <sup>(2)</sup> DTI Lic <sup>(3)</sup>	Kg	Free	S	
---- Other		99	DTI Lic <sup>(3)</sup>	Kg	Free	S	
- Other:							
-- Unworked, straight and of uniform wall thickness, for use solely in the manufacture of tubes and pipes with other cross-sections and wall thicknesses	730439	10	00	DTI Lic <sup>(3)</sup>	Kg	Free	S
-- Other:							
--- Of an external diameter exceeding 421 mm and of a wall thickness exceeding 10.5 mm	730439	30		Kg		S	
---- With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft <sup>(1)</sup>		10	DTI Lic <sup>(3)</sup>	Kg	Free	S	
---- Other		90	DTI Lic <sup>(3)</sup>	Kg	Free	S	
--- Other:							
---- Threaded or threadable tubes (gas pipe):							
----- Plated or coated with zinc	730439	52		Kg		S	
----- With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft <sup>(1)</sup>		10	DTI Lic <sup>(3)</sup>	Kg	Free	S	
----- Other		90	DTI Lic <sup>(3)</sup>	Kg	Free	S	
----- Other	730439	58		Kg		S	
----- With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft <sup>(1)</sup>		10	DTI Lic <sup>(3)</sup>	Kg	Free	S	

(1) The CEV (Carbon Equivalent Value) shall be determined in accordance with Technical Report, 1967, IIW DOC. IX-535-67, published by the International Institute of Welding (IIW)

(2) Anti-dumping duty and Additional code may apply. See additional information at end of chapter.

(3) Import licence may be required

(4) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Volume 1, Part 11, paragraph 11.2.8.

1	2A	2B	3	4	5	6	7
----- Other:	730439 58						
----- Of an external diameter not exceeding 406.4 mm and with a Carbon Equivalent Value (CEV) not exceeding 0.86 according to the International Institute of Welding (IIW) formula and chemical analysis <sup>(1)</sup>		30	ADD <sup>(2)</sup> DTI Lic <sup>(3)</sup>	Kg	Free		S
----- Other		99	DTI Lic <sup>(3)</sup>	Kg	Free		S
----- Other, of an external diameter:							
----- Not exceeding 168.3 mm	730439 92			Kg			S
----- With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft <sup>(A)</sup>		10	DTI Lic <sup>(3)</sup>	Kg	Free		S
----- Other:							
----- With a Carbon Equivalent Value (CEV) not exceeding 0.86 according to the International Institute of Welding (IIW) formula and chemical analysis <sup>(1)</sup>		30	ADD <sup>(2)</sup> DTI Lic <sup>(3)</sup>	Kg	Free		S
----- Other		99	DTI Lic <sup>(3)</sup>	Kg	Free		S
----- Exceeding 168.3 mm, but not exceeding 406.4 mm	730439 93			Kg			S
----- With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft <sup>(A)</sup>		10	DTI Lic <sup>(3)</sup>	Kg	Free		S
----- With a Carbon Equivalent Value (CEV) not exceeding 0.86 according to the International Institute of Welding (IIW) formula and chemical analysis <sup>(1)</sup>		20	ADD <sup>(2)</sup> DTI Lic <sup>(3)</sup>	Kg			S
----- Other		80	DTI Lic <sup>(3)</sup>	Kg	Free		S
----- Exceeding 406.4 mm	730439 99			Kg			S
----- With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft <sup>(A)</sup>		10	DTI Lic <sup>(3)</sup>	Kg	Free		S
----- Other		90	DTI Lic <sup>(3)</sup>	Kg	Free		S
<b>Other, of circular cross-section, of stainless steel:</b>							
- Cold-drawn or cold-rolled (cold-reduced)	730441 00		DTI Lic <sup>(3)</sup>	Kg			S
- With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft <sup>(A)</sup>		10	DTI Lic <sup>(3)</sup>	Kg	Free		S
- Other		90	DTI Lic <sup>(3)</sup>	Kg	Free		S
- Other:							
- Unworked, straight and of uniform wall thickness, for use solely in the manufacture of tubes and pipes with other cross-sections and wall thicknesses	730449 10	00	DTI Lic <sup>(3)</sup>	Kg	Free		S

<b>73 03</b>						
<b>TUBES, PIPES AND HOLLOW PROFILES, OF CAST IRON:</b>						
- Tubes and pipes of a kind used in pressure systems	730300	10	00		Kg	3-2% AD-Free <sup>(4)</sup> ; CH, CL, EEA, GSP (Excluding RU CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free S
- Other	730300	90	00		Kg	3-2% AD-Free <sup>(4)</sup> ; CH, CL, EEA, GSP (Excluding RU CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free S
<b>73 04</b>						
<b>TUBES, PIPES AND HOLLOW PROFILES, SEAMLESS, OF IRON (OTHER THAN CAST IRON) OR STEEL:</b>						
<b>Line pipe of a kind used for oil or gas pipelines:</b>						
- Of stainless steel	730411		00		Kg	S
- - Of circular cross-section, of an external diameter not exceeding 406.4 mm and with a Carbon Equivalent Value (CEV) not exceeding 0.86 according to the International Institute of Welding (IIW) formula and chemical analysis			10	ADD <sup>(5)</sup> DTI Lic <sup>(2)</sup>	Kg	Free S
- - Other			90	DTI Lic <sup>(2)</sup>	Kg	Free S
- Other:						
- - Of an external diameter not exceeding 168.3 mm	730419		10		Kg	S
- - - Of circular cross-section and with a Carbon Equivalent Value (CEV) not exceeding 0.86 according to the International Institute of Welding (IIW) formula and chemical analysis <sup>(6)</sup>			20	ADD <sup>(5)</sup> DTI Lic <sup>(2)</sup>	Kg	Free S
- - - Other			80	DTI Lic <sup>(2)</sup>	Kg	Free S
- - Of an external diameter exceeding 168.3 mm, but not exceeding 406.4 mm	730419		30		Kg	S
- - - Of circular cross-section and with a Carbon Equivalent Value (CEV) not exceeding 0.86 according to the International Institute of Welding (IIW) formula and chemical analysis <sup>(6)</sup>			20	ADD <sup>(5)</sup> DTI Lic <sup>(2)</sup>	Kg	Free S
- - - Other			80	DTI Lic <sup>(2)</sup>	Kg	Free S
- - Of an external diameter exceeding 406.4 mm	730419		90	00 DTI Lic <sup>(2)</sup>	Kg	Free S

(1) Documentary proof of origin may be required

(2) Import licence may be required

(3) Special Customs Procedure Codes apply when goods are exported for military use abroad - See Volume 3, Appendix E1.

(4) CUA - non imposition of Customs Duties under Customs Union Agreement, use box 36 of SAD and Code 400

(5) Anti-dumping duty and Additional code may apply. See additional information at end of chapter.

(6) The CEV (Carbon Equivalent Value) shall be determined in accordance with Technical Report, 1967, IIW DOC. IX-535-67, published by the International Institute of Welding (IIW)

1	2A	2B	3	4	5	6	7
<b>Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:</b>							
- Drill pipe of stainless steel	730422 00			Kg			S
- - - Of circular cross-section, of an external diameter not exceeding 406.4 mm and with a Carbon Equivalent Value (CEV) not exceeding 0.86 according to the International Institute of Welding (IIW) formula and chemical analysis <sup>(1)</sup>		20	ADD <sup>(2)</sup> DTI Lic <sup>(3)</sup>	Kg	Free		S
- - - Other		80	DTI Lic <sup>(3)</sup>	Kg	Free		S
- Other drill pipe	730423 00			Kg			S
- - Of circular cross-section, of an external diameter not exceeding 406.4 mm and with a Carbon Equivalent Value (CEV) not exceeding 0.86 according to the International Institute of Welding (IIW) formula and chemical analysis <sup>(1)</sup>		20	ADD <sup>(2)</sup> DTI Lic <sup>(3)</sup>	Kg	Free		S
- - Other		80	DTI Lic <sup>(3)</sup>	Kg	Free		S
- Other, of stainless steel	730424 00			Kg			S
- - Of circular cross-section, of an external diameter not exceeding 406.4 mm and with a Carbon Equivalent Value (CEV) not exceeding 0.86 according to the International Institute of Welding (IIW) formula and chemical analysis <sup>(1)</sup>		20	ADD <sup>(2)</sup> DTI Lic <sup>(3)</sup>	Kg	Free		S
- - Other		80	DTI Lic <sup>(3)</sup>	Kg	Free		S
- Other:							
- - Of an external diameter not exceeding 168.3 mm	730429 10			Kg			S
- - - Of circular cross-section and with a Carbon Equivalent Value (CEV) not exceeding 0.86 according to the International Institute of Welding (IIW) formula and chemical analysis <sup>(1)</sup>		20	ADD <sup>(2)</sup> DTI Lic <sup>(3)</sup>	Kg	Free		S
- - - Other		80	DTI Lic <sup>(3)</sup>	Kg	Free		S
- - Of an external diameter exceeding 168.3 mm, but not exceeding 406.4 mm	730429 30			Kg			S
- - - Of circular cross-section and with a Carbon Equivalent Value (CEV) not exceeding 0.86 according to the International Institute of Welding (IIW) formula and chemical analysis <sup>(1)</sup>		20	ADD <sup>(2)</sup> DTI Lic <sup>(3)</sup>	Kg	Free		S
- - - Other		80	DTI Lic <sup>(3)</sup>	Kg	Free		S
- - Of an external diameter exceeding 406.4 mm	730429 90	00	DTI Lic <sup>(3)</sup>	Kg	Free		S
<b>Other, of circular cross-section, of iron or non-alloy steel:</b>							
- Cold-drawn or cold-rolled (cold-reduced):							
- - Precision tubes	730431 20			Kg			S

## Chapter 74 Copper and articles thereof

### Note

1. In this chapter, the following expressions have the meanings hereby assigned to them:

(a) refined copper:

metal containing at least 99.85% by weight of copper, or metal containing at least 97.5% by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table:

Other elements		
Element		Limiting content % by weight
Ag	Silver	0.25
As	Arsenic	0.5
Cd	Cadmium	1.3
Cr	Chromium	1.4
Mg	Magnesium	0.8
Pb	Lead	1.5
S	Sulphur	0.7
Sn	Tin	0.8
Te	Tellurium	0.8
Zn	Zinc	1
Zr	Zirconium	0.3
Other elements†, each		0.3

† Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si

(b) copper alloys:

metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that:

- (1) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table; or
- (2) the total content by weight of such other elements exceeds 2.5%

(c) master alloys:

alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus falls in heading 2848.

(d) bars and rods:

rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including 'flattened circles' and 'modified rectangles', of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including 'modified rectangular') cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 7403.

(e) profiles:

rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(f) wire:

rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including 'flattened circles' and 'modified rectangles', of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including 'modified rectangular') cross-section exceeds one-tenth of the width.

(g) plates, sheets, strip and foil:

flat-surfaced products (other than the unwrought products of heading 7403), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including 'modified rectangles' of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size provided that they do not assume the character of articles or products of other headings.

Headings 7409 and 7410 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(h) tubes and pipes:

hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be taken to be tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

### Subheading Note

1. In this chapter, the following expressions have the meanings hereby assigned to them:

(a) copper-zinc base alloys (brasses):

alloys of copper and zinc, with or without other elements. When other elements are present:

- zinc predominates by weight over each of such other elements,

<b>Other threaded articles:</b>							
- Screws; bolts and nuts	741533 00	00		Kg	3%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding RU CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- Other	741539 00	00		Kg	3%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding RU CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
<b>74 18</b>							
<b>TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF COPPER; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF COPPER; SANITARY WARE AND PARTS THEREOF, OF COPPER:</b>							
Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:							
- Pot scourers and scouring or polishing pads, gloves and the like	741811 00			Kg			S
- - Hand-made <sup>(3)</sup>		10	TQ <sup>(4)</sup>	Kg	3%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding RU CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- - Other		90		Kg	3%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding RU CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- Other:							
- - Cooking or heating apparatus of a kind used for domestic purposes, non-electric and parts thereof	741819 10	00		Kg	4%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding RU CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- - Other	741819 90			Kg			S
- - - Hand-made <sup>(3)</sup>		10	TQ <sup>(4)</sup>	Kg	3%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding RU CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- - - Other		90		Kg	3%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding RU CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
Sanitary ware and parts thereof	741820 00			Kg			S
- Hand-made <sup>(3)</sup>		10	TQ <sup>(4)</sup>	Kg	3%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding RU CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- Other		90		Kg	3%	AD-Free <sup>(1)</sup> ; CH, CL, EEA, GSP (Excluding RU CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
<b>74 19</b>							
<b>OTHER ARTICLES OF COPPER:</b>							
Chain and parts thereof	741910 00			Kg			S

(1) CUA - non imposition of Customs Duties under Customs Union Agreement, use box 36 of SAD and Code 400

(2) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Volume 1, Part 11, paragraph 11.2.8.

(3) Entry under this subheading is granted only for products which have been accepted as hand-made by the competent Community authorities.

(4) Tariff quota and/or ceiling may apply. See additional information at end of chapter.

1	2A	2B	3	4	5	6	7
- Hand-made <sup>(1)</sup>	741910 00	10	TQ <sup>(2)</sup>	Kg	3%	AD-Free <sup>(3)</sup> ; CH, CL, EEA, GSP (Excluding RU CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free	S
- Other		90		Kg	3%	AD-Free <sup>(3)</sup> ; CH, CL, EEA, GSP (Excluding RU CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free	S
<b>Other:</b>							
- Cast, moulded, stamped or forged, but not further worked	741991 00			Kg			S
- - Hand-made <sup>(1)</sup>		10	TQ <sup>(2)</sup>	Kg	3%	AD-Free <sup>(3)</sup> ; CH, CL, EEA, GSP (Excluding RU CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free	S
- - Other		90		Kg	3%	AD-Free <sup>(3)</sup> ; CH, CL, EEA, GSP (Excluding RU CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free	S
- <b>Other:</b>							
- - Cloth (including endless bands), grill and netting, of wire of which no cross-sectional dimension exceeds 6 mm; expanded metal	741999 10	00		Kg	4-3%	AD-Free <sup>(3)</sup> ; CH, CL, EEA, GSP (Excluding RU CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free	S
- - Springs	741999 30	00		Kg	4%	AD-Free <sup>(3)</sup> ; CH, CL, EEA, GSP (Excluding RU CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free	S
- - Other	741999 90			Kg			S
- - - Hand-made <sup>(1)</sup>		10	TQ <sup>(2)</sup>	Kg	3%	AD-Free <sup>(3)</sup> ; CH, CL, EEA, GSP (Excluding RU CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free	S
- - - <b>Other:</b>							
- - - - Disc(target) with deposition material, consisting of molybdenum silicide, - containing 1 mg/kg or less of sodium and mounted on a copper or aluminium support		91	S <sup>(4)</sup> Free	Kg	3%	AD-Free <sup>(3)</sup> ; CH, CL, EEA, GSP (Excluding RU CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free	S
- - - - Disc (target) with deposition material, of tungsten or an alloy containing by weight 90% of tungsten 10% titanium, -containing 100 micrograms/kg or less of sodium and mounted on a copper or aluminium support		92	S <sup>(4)</sup> Free	Kg	3%	AD-Free <sup>(3)</sup> ; CH, CL, EEA, GSP (Excluding RU CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free	S
- - - - Disc (target) with deposition material, of titanium, -containing 50 micrograms/kg or less of sodium and mounted on a copper or aluminium support		93	S <sup>(4)</sup> Free	Kg	3%	AD-Free <sup>(3)</sup> ; CH, CL, EEA, GSP (Excluding RU CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free	S
- - - - Other		99		Kg	3%	AD-Free <sup>(3)</sup> ; CH, CL, EEA, GSP (Excluding RU CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free	S



- - Sheet or plates consisting of a central layer of paper, laminated on each side with glass-fibre fabric and impregnated with epoxide resin, or consisting of multiple layers of paper, impregnated with phenolic resin, coated on both sides with a copper film with a maximum thickness of 0.15 mm		40	S <sup>(3)</sup> Free	Kg	5-2%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-1-7%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- - Other		90		Kg	5-2%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-1-7%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- Of copper alloys	741022 00	00		Kg	5-2%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-1-7%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
<b>74 11</b>							
<b>COPPER TUBES AND PIPES:</b>							
<b>Of refined copper:</b>							
- Straight, of a wall thickness:							
- - Exceeding 0.6 mm	741110 11	00		Kg	4-8%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-1-3%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- - Not exceeding 0.6 mm	741110 19	00		Kg	4-8%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-1-3%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- Other	741110 90	00		Kg	4-8%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-1-3%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
<b>Of copper alloys:</b>							
<b>- Of copper-zinc base alloys (brass):</b>							
- - Straight	741121 10	00		Kg	4-8%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-1-3%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- - Other	741121 90	00		Kg	4-8%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-1-3%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	741122 00	00		Kg	4-8%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-1-3%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S

( 1 ) CUA - non imposition of Customs Duties under Customs Union Agreement, use box 36 of SAD and Code 400

( 2 ) These goods may be subject to Export Dual Use Authorisation, please refer to Volume 1 Part 4, paragraph 4.3.1.1 of the Tariff and Annex

( 3 ) Tariff suspension may apply.

1	2A	2B	3	4	5	6	7
- Other	741129 00	00		Kg	4.8%	AD-Free(!); CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-1.3%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
<b>74 12</b> COPPER TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES):							
Of refined copper	741210 00	00		Kg	5.2%	AD-Free(!); CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-1.7%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
Of copper alloys	741220 00	00		Kg	5.2%	AD-Free(!); CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-1.7%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
<b>74 13</b> STRANDED WIRE, CABLES, PLAIED BANDS AND THE LIKE, OF COPPER, NOT ELECTRICALLY INSULATED:							
- Of refined copper	741300 20			Kg			S
- - With fittings attached, for use in civil aircraft(?)		10		Kg	Free		S
- - Other		90		Kg	5.2%	AD-Free(!); CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-1.7%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
- Of copper alloys	741300 80			Kg			S
- - With fittings attached, for use in civil aircraft(?)		10		Kg	Free		S
- - Other		90		Kg	5.2%	AD-Free(!); CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-1.7%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
<b>74 15</b> NAILS, TACKS, DRAWING PINS, STAPLES (OTHER THAN THOSE OF HEADING NO. 83.05) AND SIMILAR ARTICLES, OF COPPER OR OF IRON OR STEEL WITH HEADS OF COPPER; SCREWS, BOLTS, NUTS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF COPPER:							
Nails and tacks, drawing pins, staples and similar articles	741510 00	00		Kg	4%	AD-Free(!); CH, CL, EEA, GSP (Excluding RU CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
Other articles, not threaded:							
- Washers (including spring washers)	741521 00	00		1.Kg 2.1000 Items	3%	AD-Free(!); CH, CL, EEA, GSP (Excluding RU CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
- Other	741529 00	00		Kg	3%	AD-Free(!); CH, CL, EEA, GSP (Excluding RU CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S

-- Of which the maximum cross-sectional dimension does not exceed 0.5 mm	740819	90	00		Kg	4-8%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-1-3%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
<b>Of copper alloys:</b>								
- Of copper-zinc base alloys (brass)	740821	00	00		Kg	4-8%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-1-3%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	740822	00	00		Kg	4-8%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-1-3%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- Other	740829	00	00		Kg	4-8%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-1-3%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
<b>74 09</b>								
<b>COPPER PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.15 MM:</b>								
<b>Of refined copper:</b>								
- In coils	740911	00	00		Kg	4-8%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-1-3%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- Other	740919	00			Kg			S
- - - Sheet or plate of polytetrafluoroethylene, with aluminium oxide or titanium dioxide as a filler or reinforced with glass-fibre fabric, laminated on both sides with copper foil			10	S <sup>(2)</sup> Free	Kg	4-8%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-1-3%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- - - Other			90		Kg	4-8%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-1-3%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
<b>Of copper-zinc base alloys (brass):</b>								
- In coils	740921	00	00		Kg	4-8%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-1-3%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- Other	740929	00	00		Kg	4-8%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-1-3%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S

( 1 ) CUA - non imposition of Customs Duties under Customs Union Agreement, use box 36 of SAD and Code 400

( 2 ) Tariff suspension may apply.

1	2A	2B	3	4	5	6	7
<b>Of copper-tin base alloys (bronze):</b>							
- In coils	740931 00	00		Kg	4-8%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-1-3%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- Other	740939 00	00		Kg	4-8%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-1-3%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
<b>Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver):</b>							
- Of copper-nickel base alloys (cupro-nickel)	740940 10	00		Kg	4-8%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-1-3%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- Of copper-nickel-zinc base alloys (nickel silver)	740940 90	00		Kg	4-8%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-1-3%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
<b>Of other copper alloys</b>	740990 00	00		Kg	4-8%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-1-3%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
<b>74 10</b>							
<b>COPPER FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.15 MM:</b>							
<b>Not backed:</b>							
- Of refined copper	741011 00	00		Kg	5-2%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-1-7%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- Of copper alloys	741012 00	00		Kg	5-2%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-1-7%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
<b>Backed:</b>							
- Of refined copper <sup>(2)</sup>	741021 00			Kg			S
- - Sheet or plate of polytetrafluoroethylene, containing aluminium oxide or titanium dioxide as a filler or reinforced with glass-fibre fabric, covered on both sides with copper foil		10	S <sup>(2)</sup> Free	Kg	5-2%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-1-7%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- - Film of polyimide, not containing epoxy resin and/or glass fibres; - metallized by sputtering with copper on one side or on both sides - metallized by sputtering with copper and plated on one side or on both sides with refined copper or - covered on one side or on both sides with a copper foil		30	S <sup>(2)</sup> Free	Kg	5-2%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-1-7%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S

- any nickel content by weight is less than 5% (see copper-nickel-zinc alloys (nickel silvers)), and
- any tin content by weight is less than 3% (see copper-tin alloys (bronzes)).

(b) copper-tin base alloys (bronzes):  
alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3% or

more the zinc content by weight may exceed that of tin but must be less than 10%.

(c) copper-nickel-zinc base alloys (nickel silvers):  
alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5% or more by weight (see copper-zinc alloys (brasses)).

(d) copper-nickel base alloys:  
alloys of copper and nickel, with or without other elements but in any case containing by weight not

more than 1% of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

1	2A	2B	3	4	5	6	7
<b>74 01</b>							
COPPER MATTES; CEMENT COPPER (PRECIPITATED COPPER)	740100 00	00		Kg	Free		S
<b>74 02</b>							
UNREFINED COPPER; COPPER ANODES FOR ELECTROLYTIC REFINING	740200 00	00		Kg	Free		S
<b>74 03</b>							
REFINED COPPER AND COPPER ALLOYS, UNWROUGHT:							
Refined copper:							
- Cathodes and sections of cathodes	740311 00	00		Kg	Free		S
- Wire-bars	740312 00	00		Kg	Free		S
- Billets	740313 00	00		Kg	Free		S
- Other	740319 00	00		Kg	Free		S
Copper alloys:							
- Copper-zinc base alloys (brass)	740321 00	00		Kg	Free		S
- Copper-tin base alloys (bronze)	740322 00	00		Kg	Free		S
- Other copper alloys (other than master alloys of heading No. 74.05)	740329 00	00		Kg	Free		S
<b>74 04</b>							
COPPER WASTE AND SCRAP:							
- Of refined copper	740400 10	00		Kg	Free		S
- Of copper alloys:							
- - Of copper-zinc base alloys (brass)	740400 91	00		Kg	Free		S
- - Other	740400 99	00		Kg	Free		S

1	2A	2B	3	4	5	6	7
<b>74 05</b> MASTER ALLOYS OF COPPER	740500	00		Kg	Free		S
<b>74 06</b> COPPER POWDERS AND FLAKES:							
Powders of non-lamellar structure	740610	00		Kg	Free		S
Powders of lamellar structure; flakes	740620	00		Kg	Free		S
<b>74 07</b> COPPER BARS, RODS AND PROFILES:							
Of refined copper	740710	00		Kg	4-8%	AD-Free(!); CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-1-3%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
Of copper alloys:							
- Of copper-zinc base alloys (brass):							
- - Bars and rods	740721	10	00	Kg	4-8%	AD-Free(!); CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-1-3%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
- - Profiles	740721	90	00	Kg	4-8%	AD-Free(!); CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-1-3%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
- Other:							
- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	740729	10	00	Kg	4-8%	AD-Free(!); CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-1-3%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
- - Other	740729	90	00	Kg	4-8%	AD-Free(!); CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-1-3%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
<b>74 08</b> COPPER WIRE:							
Of refined copper:							
- Of which the maximum cross-sectional dimension exceeds 6 mm	740811	00	00	Kg	4-8%	AD-Free(!); CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-1-3%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
- Other:							
- - Of which the maximum cross-sectional dimension exceeds 0.5 mm	740819	10	00	Kg	4-8%	AD-Free(!); CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-1-3%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S

## Chapter 76 Aluminium and articles thereof

### Note

In this chapter, the following expressions have the meanings hereby assigned to them:

#### (a) bars and rods:

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including 'flattened circles' and 'modified rectangles', of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including 'modified rectangular') cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

#### (b) profiles:

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

#### (c) wire:

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular

convex polygons (including 'flattened circles' and 'modified rectangles', of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including 'modified rectangular') cross-section exceeds one-tenth of the width.

#### (d) plates, sheets, strip and foil:

Flat-surfaced products (other than the unwrought products of heading 7601), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including 'modified rectangles' of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size provided that they do not assume the character of articles or products of other headings.

Headings 7606 and 7607 apply *inter alia* to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

#### (e) tubes and pipes:

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

### Subheading Notes

1. In this chapter, the following expressions have the meanings hereby assigned to them:

#### (a) aluminium, not alloyed:

Metal containing by weight at least 99% of aluminium, provided that the content by weight of any other element does not exceed the limit specified in the following table:

Other elements	
Element	Limiting content % by weight
FE + SI (iron plus silicon)	1
Other elements†, each	0.1‡

† Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn

‡ Copper is permitted in a proportion greater than 0.1% but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05%.

#### (b) Aluminium alloys:

Metallic substances in which aluminium predominates by weight over each of the other elements, provided that:

- (1) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table, or
- (2) the total content by weight of such other elements exceeds 1%.

2. Notwithstanding the provisions of chapter note 1(c), for the purposes of subheading 7616 91 the term 'wire' applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

1	2A	2B	3	4	5	6	7
<b>76 01</b>							
<b>UNWROUGHT ALUMINIUM:</b>							
Aluminium, not alloyed	760110	00		Kg	6% (1)	AD-Free(2); CH, CL, EEA, LDDC (Excluding BO PE EC VE CO), Misc.P, MD, MX, RY-Free; SM, TR-Free(2); XC, XL-Free	S
<b>Aluminium alloys:</b>							
- Primary(3)	760120	10		Kg	6%	AD-Free(2); CH, CL, EEA, LDDC (Excluding BO PE EC VE CO), Misc.P, MD, MX, RY-Free; SM, TR-Free(2); XC, XL-Free	S
- Secondary:							
- - In ingots or in liquid state(3)	760120	91		Kg	6%	AD-Free(2); CH, CL, EEA, LDDC (Excluding BO PE EC VE CO), Misc.P, MD, MX, RY-Free; SM, TR-Free(2); XC, XL-Free	S
- - Other(3)	760120	99		Kg			S
- - - Sheets and billets of secondary aluminium alloy containing lithium			10	S(4) Free	6%	AD-Free(2); CH, CL, EEA, LDDC (Excluding BO PE EC VE CO), Misc.P, MD, MX, RY-Free; SM, TR-Free(2); XC, XL-Free	S
- - - Other			90	Kg	6%	AD-Free(2); CH, CL, EEA, LDDC (Excluding BO PE EC VE CO), Misc.P, MD, MX, RY-Free; SM, TR-Free(2); XC, XL-Free	S
<b>76 02</b>							
<b>ALUMINIUM WASTE AND SCRAP:</b>							
- Waste:							
- - Turnings, shavings, chips, milling waste, sawdust and filings; waste of coloured, coated or bonded sheets and foil, of a thickness (excluding any backing) not exceeding 0.2 mm	760200	11		Kg	Free		S
- - Other (including factory rejects)	760200	19		Kg	Free		S
- Scrap	760200	90		Kg	Free		S
<b>76 03</b>							
<b>ALUMINIUM POWDERS AND FLAKES:</b>							
Powders of non-lamellar structure(3)	760310	00		Kg	5%	AD-Free(2); CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-1-5%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(2); XC, XL-Free	S
Powders of lamellar structure; flakes(3)	760320	00		Kg	5%	AD-Free(2); CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-1-5%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(2); XC, XL-Free	S

(1) Autonomous rate of duty: 3%

(2) CUA - non imposition of Customs Duties under Customs Union Agreement, use box 36 of SAD and Code 400

(3) These goods may be subject to Export Dual Use Authorisation, please refer to Volume 1 Part 4, paragraph 4.3.1.1 of the Tariff and Annex

(4) Tariff suspension may apply.



1	2A	2B	3	4	5	6	7
<b>76 04</b>							
<b>ALUMINIUM BARS, RODS AND PROFILES:</b>							
<b>Of aluminium, not alloyed:</b>							
- Bars and rods	760410 10	00		Kg	7.5%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- Profiles	760410 90			Kg			S
- - <i>Bearing a specific manufacture number, for use in certain types of aircraft<sup>(2)</sup>(<sup>3</sup>)</i>		10	S <sup>(4)</sup> Free	Kg	7.5%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- - <i>Conical shapes for reinforcing lateral rudders, for use in certain types of aircraft<sup>(2)</sup>(<sup>3</sup>)</i>		20	S <sup>(4)</sup> Free	Kg	7.5%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- - <i>Other</i>		90		Kg	7.5%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
<b>Of aluminium alloys:</b>							
- <b>Hollow profiles</b>	760421 00	00		Kg	7.5%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- <b>Other:</b>							
- - Bars and rods <sup>(2)</sup>	760429 10	00		Kg	7.5%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- - Profiles <sup>(2)</sup>	760429 90			Kg			S
- - - <i>Bearing a specific manufacture number, for use in certain types of aircraft<sup>(2)</sup>(<sup>3</sup>)</i>		10	S <sup>(4)</sup> Free	Kg	7.5%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- - - <i>Conical shapes for reinforcing lateral rudders, for use in certain types of aircraft<sup>(2)</sup>(<sup>3</sup>)</i>		20	S <sup>(4)</sup> Free	Kg	7.5%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- - - <i>Other</i>		90		Kg	7.5%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S

<b>76 05</b>							
<b>ALUMINIUM WIRE:</b>							
<b>Of aluminium, not alloyed:</b>							
- Of which the maximum cross-sectional dimension exceeds 7 mm	760511 00	00		Kg	7.5%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- Other	760519 00			Kg			S
- - Not alloyed aluminium wire, of a diameter of 2 mm or more but not exceeding 6 mm, covered with a layer of copper of a thickness of 0.032 mm or more but not exceeding 0.117 mm		10	S <sup>(4)</sup> Free	Kg	7.5%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- - Other		90		Kg	7.5%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
<b>Of aluminium alloys:</b>							
- Of which the maximum cross-sectional dimension exceeds 7 mm	760521 00	00		Kg	7.5%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
- Other <sup>(5)</sup>	760529 00	00		Kg	7.5%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S
<b>76 06</b>							
<b>ALUMINIUM PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.2 MM:</b>							
<b>Rectangular (including square):</b>							
<b>- Of aluminium, not alloyed:</b>							
- - Painted, varnished or coated with plastics	760611 10			Kg			S
- - - Plates bearing a specific manufacture number, for use in certain types of aircraft <sup>(2)</sup> <sup>(3)</sup>		10	S <sup>(4)</sup> Free	Kg	7.5%	AD-Free <sup>(1)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(1)</sup> ; XC, XL, ZA-Free	S

(1) CUA - non imposition of Customs Duties under Customs Union Agreement, use box 36 of SAD and Code 400

(2) Subject to end-use control - See Volume 1, Part 11.

(3) For the construction, maintenance and repair of aircraft of an unladen weight exceeding 2 000 Kilograms and of ground flying trainers for civil use

(4) Tariff suspension may apply.

(5) These goods may be subject to Export Dual Use Authorisation, please refer to Volume 1 Part 4, paragraph 4.3.1.1 of the Tariff and Annex

1	2A	2B	3	4	5	6	7
- - - Tape of not alloyed aluminium with a reflecting film, a transparent polyurethane topcoat, a netting and ceramic anti-skid particles	760611 10						
		20	S(1) Free	Kg	7.5%	AD-Free(?); CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(?); XC, XL, ZA-Free	S
- - - Other		90		Kg	7.5%	AD-Free(?); CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(?); XC, XL, ZA-Free	S
- - Other, of a thickness of:							
- - - Less than 3 mm	760611 91			Kg			S
- - - - Plates bearing a specific manufacture number, for use in certain types of aircraft <sup>(2)</sup> (A)		10	S(1) Free	Kg	7.5%	AD-Free(?); CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(?); XC, XL, ZA-Free	S
- - - - Strip with depth-etching, of band-anodic oxidation treated aluminium of a purity by weight of 99.9 % and a thickness of less than 3 mm, for incorporation in bodies for motor vehicles <sup>(2)</sup>		20	S(1) Free	Kg	7.5%	AD-Free(?); CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(?); XC, XL, ZA-Free	S
- - - - Other		90		Kg	7.5%	AD-Free(?); CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(?); XC, XL, ZA-Free	S
- - - Not less than 3 mm but less than 6 mm	760611 93			Kg			S
- - - - Plates bearing a specific manufacture number, for use in certain types of aircraft <sup>(2)</sup> (A)		10	S(1) Free	Kg	7.5%	AD-Free(?); CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(?); XC, XL, ZA-Free	S
- - - - Strip with depth-etching, of band-anodic oxidation treated aluminium of a purity by weight of 99.9 % and a thickness of less than 3 mm, for incorporation in bodies for motor vehicles <sup>(2)</sup>		20	S(1) Free	Kg	7.5%	AD-Free(?); CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(?); XC, XL, ZA-Free	S
- - - - Other		90		Kg	7.5%	AD-Free(?); CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(?); XC, XL, ZA-Free	S
- - - Not less than 6 mm	760611 99			Kg			S
- - - - Plates bearing a specific manufacture number, for use in certain types of aircraft <sup>(2)</sup> (A)		10	S(1) Free	Kg	7.5%	AD-Free(?); CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(?); XC, XL, ZA-Free	S
- - - - Other		90		Kg	7.5%	AD-Free(?); CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(?); XC, XL, ZA-Free	S

<b>76 09</b>								
ALUMINIUM TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	760900 00			Kg				S
-- For use in certain types of aircraft <sup>(2)</sup> <sup>(3)</sup>		10	S <sup>(4)</sup> Free	Kg	5.9%	AD-Free <sup>(5)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-2.4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(5)</sup> ; XC, XL, ZA-Free		S
-- Other		90		Kg	5.9%	AD-Free <sup>(5)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-2.4%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(5)</sup> ; XC, XL, ZA-Free		S
<b>76 10</b>								
ALUMINIUM STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING NO. 94.06) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE-SECTIONS, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, BALUSTRADES, PILLARS AND COLUMNS); ALUMINIUM PLATES, RODS, PROFILES, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES:								
Doors, windows and their frames and thresholds for doors <sup>(7)</sup> <sup>(8)</sup>	761010 00 00			1.Kg 2.Number	6%	AD-Free <sup>(5)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-2.5%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(5)</sup> ; XC, XL, ZA-Free		S
Other:								
- Bridges and bridge-sections, towers and lattice masts <sup>(7)</sup>	761090 10 00			Kg	7%	AD-Free <sup>(5)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-3.5%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(5)</sup> ; XC, XL, ZA-Free		S
- Other <sup>(7)</sup>	761090 90 00			Kg	6%	AD-Free <sup>(5)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-2.5%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(5)</sup> ; XC, XL, ZA-Free		S
<b>76 11</b>								
ALUMINIUM RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS, FOR ANY MATERIAL(OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY EXCEEDING 300 LITRES, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	761100 00 00			Kg	6%	AD-Free <sup>(5)</sup> ; CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-2.5%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free <sup>(5)</sup> ; XC, XL, ZA-Free		S

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Volume 1, Part 11, paragraph 11.2.8.

(2) Subject to end-use control - See Volume 1, Part 11.

(3) For the construction, maintenance and repair of aircraft of an unladen weight exceeding 2 000 Kilograms and of ground flying trainers for civil use

(4) Tariff suspension may apply.

(5) CUA - non imposition of Customs Duties under Customs Union Agreement, use box 36 of SAD and Code 400

(6) These goods may be subject to Export Dual Use Authorisation, please refer to Volume 1 Part 4, paragraph 4.3.1.1 of the Tariff and Annex

(7) Special Customs Procedure Codes apply when goods are exported for military use abroad - See Volume 3, Appendix E1.

(8) A door or window with or without its frame or threshold is considered as one piece

1	2A	2B	3	4	5	6	7
<b>76 12</b>							
<b>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 LITRES, WHETHER OR NOT LINED OR HEAT INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT:</b>							
<b>Collapsible tubular containers</b>	761210	00		1.Kg 2.Number	6%	AD-Free(!); CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-2.5%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
<b>Other:</b>							
- Rigid tubular containers	761290	10		Kg	6%	AD-Free(!); CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-2.5%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
- Containers of a kind used for aerosols	761290	20		1.Kg 2.Number	6%	AD-Free(!); CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-2.5%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
- Other, with a capacity of:							
- - 50 Litres or more	761290	91		Kg	6%	AD-Free(!); CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-2.5%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
- - Less than 50 litres	761290	98		Kg	6%	AD-Free(!); CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-2.5%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
<b>76 13</b>							
<b>ALUMINIUM CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS</b>	761300	00		Kg			S
- <i>Bottles for inflating escape chutes, intended for use in certain types of aircraft<sup>(2)</sup>(3)</i>		10	S <sup>(4)</sup> Free	Kg	6%	AD-Free(!); CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-2.5%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
- <i>Aluminium container, seamless, for compressed natural gas or compressed hydrogen, wholly embedded in an overwrap of epoxy-carbon fibres composite, of a capacity of 172 l (+/- 10%) and an unfilled weight not exceeding 64 kg</i>		20	S <sup>(4)</sup> Free	Kg	6%	AD-Free(!); CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-2.5%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
- <i>Other</i>		90		Kg	6%	AD-Free(!); CAC, CH, CL, EEA, GE-Free; GSP (Excluding RU CN)-2.5%; LDDC, LK, Misc.P, MD, MN, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S

Parts	845090 00 00		Kg	2-7%	AD-Free(!); CH, CL, EEA, GSP (Excluding CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
<b>84 51</b>						
<b>MACHINERY (OTHER THAN MACHINES OF HEADING NO.84.50) FOR WASHING, CLEANING, WRINGING, DRYING, IRONING, PRESSING (INCLUDING FUSING PRESSES), BLEACHING,DYEING, DRESSING, FINISHING, COATING OR IMPREGNATING TEXTILE YARNS, FABRICS OR MADE UP TEXTILE ARTICLES AND MACHINES FOR APPLYING THE PASTE TO THE BASE FABRIC OR OTHER SUPPORT USED IN THE MANUFACTURE OF FLOOR COVERINGS SUCH AS LINOLEUM; MACHINES FOR REELING, UNREELING, FOLDING, CUTTING OR PINKING TEXTILE FABRICS:</b>						
Dry-cleaning machines	845110 00 00		Kg	2-2%	AD-Free(!); CH, CL, EEA, GSP (Excluding CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
Drying machines:						
- Each of a dry linen capacity not exceeding 10 kg:						
- - Each of a dry linen capacity not exceeding 6 kg	845121 10 00		Kg	2-2%	AD-Free(!); CH, CL, EEA, GSP (Excluding CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
- - Each of a dry linen capacity exceeding 6 kg but not exceeding 10 kg	845121 90 00		Kg	2-2%	AD-Free(!); CH, CL, EEA, GSP (Excluding CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
- Other	845129 00 00		Kg	2-2%	AD-Free(!); CH, CL, EEA, GSP (Excluding CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
Ironing machines and presses (including fusing presses):						
- Electrically heated, of a power:						
- - Not exceeding 2,500 W	845130 10 00		1.Kg 2.Number	2-2%	AD-Free(!); CH, CL, EEA, GSP (Excluding CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
- - Exceeding 2,500 W	845130 30 00		1.Kg 2.Number	2-2%	AD-Free(!); CH, CL, EEA, GSP (Excluding CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
- Other	845130 80 00		1.Kg 2.Number	2-2%	AD-Free(!); CH, CL, EEA, GSP (Excluding CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
Washing, bleaching or dyeing machines	845140 00 00		Kg	2-2%	AD-Free(!); CH, CL, EEA, GSP (Excluding CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	845150 00 00		Kg	2-2%	AD-Free(!); CH, CL, EEA, GSP (Excluding CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S

( 1 ) CUA - non imposition of Customs Duties under Customs Union Agreement, use box 36 of SAD and Code 400

( 2 ) These goods may be subject to Export Dual Use Authorisation, please refer to Volume 1 Part 4, paragraph 4.3.1.1 of the Tariff and Annex

1	2A	2B	3	4	5	6	7
<b>Other machinery:</b>							
- Machines used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support	845180 10	00		Kg	2-2%	AD-Free(!); CH, CL, EEA, GSP (Excluding CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
- Machines for dressing and finishing	845180 30	00		Kg	2-2%	AD-Free(!); CH, CL, EEA, GSP (Excluding CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
- Other	845180 80	00		Kg	2-2%	AD-Free(!); CH, CL, EEA, GSP (Excluding CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
<b>Parts</b>	845190 00	00		Kg	2-2%	AD-Free(!); CH, CL, EEA, GSP (Excluding CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
<b>84 52</b>							
<b>SEWING MACHINES, OTHER THAN BOOK-SEWING MACHINES OF HEADING NO. 84.40; FURNITURE, BASES AND COVERS SPECIALLY DESIGNED FOR SEWING MACHINES; SEWING MACHINE NEEDLES:</b>							
<b>Sewing machines of the household type:</b>							
- Sewing machines (lock-stitch only), with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor; sewing machine heads (lock-stitch only), of a weight not exceeding 16 kg without motor or 17 kg including the motor:							
- - Sewing machines having a value (not including frames, tables or furniture) of more than 65 Euro each	845210 11	00		1.Kg 2.Number	5-7%	AD-Free(!); CH, CL, EEA, GSP (Excluding CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
- - Other	845210 19	00		1.Kg 2.Number	9-7%	AD-Free(!); CH, CL, EEA, GSP (Excluding CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
- Other sewing machines and other sewing machine heads	845210 90	00		1.Kg 2.Number	3-7%	AD-Free(!); CH, CL, EEA, GSP (Excluding CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
<b>Other sewing machines:</b>							
- <b>Automatic units</b>	845221 00	00		1.Kg 2.Number	3-7%	AD-Free(!); CH, CL, EEA, GSP (Excluding CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
- <b>Other</b>	845229 00	00		1.Kg 2.Number	3-7%	AD-Free(!); CH, CL, EEA, GSP (Excluding CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
- <b>Sewing machine needles:</b>							
- - With single flat shank	845230 10	00		1.Kg 2.1000 Items	2-7%	AD-Free(!); CH, CL, EEA, GSP (Excluding CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
- - Other	845230 90	00		1.Kg 2.1000 Items	2-7%	AD-Free(!); CH, CL, EEA, GSP (Excluding CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S
<b>Furniture, bases and covers for sewing machines and parts thereof</b>	845240 00	00		Kg	2-7%	AD-Free(!); CH, CL, EEA, GSP (Excluding CN), LDDC, Misc.P, MD, MX, RY-Free; SM, TR-Free(!); XC, XL, ZA-Free	S

SECTION XX

Miscellaneous manufactured articles

**Chapter 94 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings**

Notes

1. This chapter does not cover:
  - (a) pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
  - (b) mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 7009;
  - (c) articles of Chapter 71;
  - (d) parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 8303;

- (e) furniture specially designed as parts of refrigerating or freezing equipment of heading 8418; furniture specially designed for sewing machines (heading 8452);
- (f) lamps or lighting fittings of Chapter 85;
- (g) furniture specially designed as parts of apparatus of heading 8518 (heading 8518), of headings 8519 to 8521 (heading 8522) or of headings 8525 to 8528 (heading 8529);
- (h) articles of heading 8714;
- (ij) dentists' chairs incorporating dental appliances of heading 9018 or dentists' spittoons (heading 9018);
- (k) articles of Chapter 91 (for example, clocks and clock cases); or
- (l) toy furniture or toy lamps or lighting fittings (heading 9503), billiard tables or other furniture specially constructed for games (heading 9504), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 9505).

2. The articles (other than parts) referred to in headings 9401 to 9403 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

- (a) cupboards, bookcases, other shelved furniture and unit furniture;
  - (b) seats and beds.
3. (A) In headings 9401 to 9403 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.
    - (B) Goods described in heading 9404, presented separately, are not to be classified in heading 9401, 9402 or 9403 as parts of goods.
  4. For the purposes of heading 9406, the expression 'prefabricated buildings' means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

1	2A	2B	3	4	5	6	7
<b>94 01</b>							
SEATS (OTHER THAN THOSE OF HEADING NO. 94.02), WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREOF:							
Seats of a kind used for aircraft <sup>(1)</sup>	940110 00			Kg			S
- Not leather covered, for use in civil aircraft <sup>(2)</sup>		10		Kg	Free		S
- Other		90		Kg	Free		S
Seats of a kind used for motor vehicles <sup>(1)</sup>	940120 00	00		Kg	3-7%	AD-Free <sup>(3)</sup> ; CH, CL, EEA, GSP (Excluding CN), LDDC, Misc.P, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free	S



<b>Swivel seats with variable height adjustment:</b>							
- Upholstered, with backrest and fitted with castors or glides	940130	10	00		Kg	Free	S
- Other	940130	90	00		Kg	Free	S
<b>Seats other than garden seats or camping equipment, convertible into beds</b>							
	940140	00	00		Kg	Free	S
<b>Seats of cane, osier, bamboo or similar materials:</b>							
- Of bamboo or rattan	940151	00	00		Kg	5-6%	AD-Free <sup>(3)</sup> ; CH, CL, EEA, GSP (Excluding CN), LDDC, Misc.P, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free
- Other	940159	00	00		Kg	5-6%	AD-Free <sup>(3)</sup> ; CH, CL, EEA, GSP (Excluding CN), LDDC, Misc.P, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free
<b>Other seats, with wooden frames:</b>							
- Upholstered	940161	00	00		Kg	Free	S
- Other	940169	00	00		Kg	Free	S
<b>Other seats, with metal frames:</b>							
- Upholstered	940171	00	00		Kg	Free	S
- Other	940179	00	00		Kg	Free	S
<b>Other seats</b>	940180	00	00		Kg	Free	S
<b>Parts:</b>							
- Of seats of a kind used for aircraft <sup>(1)</sup>	940190	10			Kg		S
- - <i>Of seats specially designed for the crew, for use in certain types of aircraft<sup>(2)</sup></i>			10	S <sup>(6)</sup> Free	Kg	1-7%	AD-Free <sup>(3)</sup> ; CH, CL, EEA, GSP (Excluding CN), LDDC, Misc.P, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free
- - <i>Other</i>			90		Kg	1-7%	AD-Free <sup>(3)</sup> ; CH, CL, EEA, GSP (Excluding CN), LDDC, Misc.P, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free
- Other:							
- - <i>Of wood<sup>(1)</sup></i>	940190	30	00		Kg	2-7%	AD-Free <sup>(3)</sup> ; CH, CL, EEA, GSP (Excluding CN), LDDC, Misc.P, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free
- - <i>Other<sup>(1)</sup></i>	940190	80	00		Kg	2-7%	AD-Free <sup>(3)</sup> ; CH, CL, EEA, GSP (Excluding CN), LDDC, Misc.P, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free

(1) Special Customs Procedure Codes apply when goods are exported for military use abroad - See Volume 3, Appendix E1.

(2) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Volume 1, Part 11, paragraph 11.2.8.

(3) CUA - non imposition of Customs Duties under Customs Union Agreement, use box 36 of SAD and Code 400

(4) Subject to end-use control: see volume 1, Part 11.

(5) For the construction, maintenance and repair of aircraft of an unladen weight exceeding 2 000 Kilograms and of ground flying trainers for civil use

(6) Tariff suspension may apply.

1	2A	2B	3	4	5	6	7
<b>94 02</b>							
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:							
Dentists', barbers' or similar chairs and parts thereof	940210 00	00		Kg	Free		S
Other	940290 00	00		Kg	Free		S
<b>94 03</b>							
OTHER FURNITURE AND PARTS THEREOF:							
Metal furniture of a kind used in offices:							
- Drawing tables (other than those of heading No. 90.17)	940310 10	00		Kg	Free		S
- Other:							
- - Not exceeding 80 cm in height:							
- - - Desks	940310 51	00		Kg	Free		S
- - - Other	940310 59	00		Kg	Free		S
- - Exceeding 80 cm in height:							
- - - Cupboards with doors, shutters or flaps	940310 91	00		Kg	Free		S
- - - Filing, card-index and other cabinets	940310 93	00		Kg	Free		S
- - - Other	940310 99	00		Kg	Free		S
Other metal furniture:							
- Beds	940320 20			Kg			S
- - For use in civil aircraft(!)		10		Kg	Free		S
- - Other		90		Kg	Free		S
- Other	940320 80			Kg			S
- - For use in civil aircraft(!)		10		Kg	Free		S
- - Other		90		Kg	Free		S
Wooden furniture of a kind used in offices:							
- Not exceeding 80 cm in height:							
- - Desks	940330 11	00		Kg	Free		S
- - Other	940330 19	00		Kg	Free		S
- Exceeding 80 cm in height:							
- - Cupboards with doors, shutters or flaps; filing, card-index and other cabinets	940330 91	00		Kg	Free		S
- - Other	940330 99	00		Kg	Free		S

# Chapter 96 Miscellaneous manufactured articles

## Notes

1. This chapter does not cover:

- (a) pencils for cosmetic or toilet uses (Chapter 33);
- (b) articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
- (c) imitation jewellery (heading 7117);
- (d) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (e) cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 9601 or 9602 applies, however, to separately presented handles or other parts of such articles;
- (f) articles of Chapter 90 (for example, spectacle frames (heading 9003), mathematical drawing pens (heading 9017), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 9018));

- (g) articles of Chapter 91 (for example, clock or watch cases);
- (h) musical instruments or parts or accessories thereof (Chapter 92);
- (ij) articles of Chapter 93 (arms and parts thereof);
- (k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
- (l) articles of Chapter 95 (toys, games, sports requisites); or
- (m) works of art, collectors' pieces or antiques (Chapter 97).

2. In heading 9602, the expression 'vegetable or mineral carving material' means:

- (a) hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
- (b) amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

- 3. In heading 9603, the expression 'prepared knots and tufts for broom or brush making' applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.
- 4. Articles of this chapter, other than those of headings 9601 to 9606 or 9615, remain classified in the chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 9601 to 9606 and 9615 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

1	2A	2B	3	4	5	6	7
<b>96 01</b>							
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):							
Worked ivory and articles of ivory	960110 00			Kg			S
- Hand-made <sup>(1)</sup>		10	TQ <sup>(2)</sup>	Kg	2-7%	AD-Free <sup>(3)</sup> ; CH, CL, EEA, GSP (Excluding CN), LDDC, Misc.P, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free	S
- Other		90		Kg	2-7%	AD-Free <sup>(3)</sup> ; CH, CL, EEA, GSP (Excluding CN), LDDC, Misc.P, MX, RY-Free; SM, TR-Free <sup>(3)</sup> ; XC, XL, ZA-Free	S
Other:							
- Worked coral (natural or agglomerated), and articles of coral	960190 10	00		Kg	Free		S
- Other	960190 90	00		Kg	Free		S