

# **Generalized System of Preferences**

## **HANDBOOK ON THE SCHEME OF JAPAN 2002/2003**



**UNITED NATIONS**

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Assistance to countries of the Asian region on MFN and  
preferential tariffs negotiations and GSP utilization

(RAS/97/A18)



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## **Executive summary**

Intergovernmental negotiations held under the auspices of UNCTAD resulted in the adoption in 1971 of the Generalized System of Preferences (GSP), whereby preferential tariff treatment is granted on a non-reciprocal and non-discriminatory basis by most developed countries to exports from developing countries, with most-favoured-nation (MFN) duties reduced or eliminated.

The descriptions and the classification of countries and territories in this study and the arrangement of material do not imply the expression of any opinion whatsoever on the part of the Secretariat of the United Nations concerning the legal status of any country, territory, city or area, or of its authorities, or concerning the delimitation of its frontiers or boundaries, or regarding its economic system or degree of development.

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## Introduction

This handbook is intended to give, in a consolidated and concise form, information regarding the tariff advantages available to developing countries under the Generalized System of Preferences (GSP) scheme of Japan, as well as the conditions under which goods qualify for preferential treatment on importation into Japan.

This handbook is part of a series of publications aimed at helping exporters, producers and government officials to utilize trading opportunities available under various GSP schemes. It gives practical guidance on how to utilize the preferences granted under the GSP scheme of Japan.

In addition to explanations about beneficiaries, product coverage, depth of tariff cuts, special measures in favour of least developed countries (LDCs), graduation measures and rules of origin, etc., it provides detailed information on a product-by-product basis on GSP rates, amount of ceilings and specific conditions for origin acknowledgement.

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While every care has been taken to ensure that the information contained in this handbook is correct, no claim may be made against the publisher. This document has no legal value. Only official texts of relevant laws and regulations (see Annex 1), which have been the major sources used in preparing this handbook, have legal value.

For further information on this handbook, please contact:

UNCTAD Technical Cooperation on the GSP and Other Trade Laws  
Palais des Nations, 1211 Geneva 10, Switzerland  
Tel.: +41 22 907 4944  
Fax: +41 22 907 0044  
e-mail: [gsp@unctad.org](mailto:gsp@unctad.org)  
UNCTAD GSP website: [www.unctad.org/gsp](http://www.unctad.org/gsp)

### Japan's GSP summary

1. **Effective period**

1 August 1971 – 31 March 2011

2. **Beneficiaries**

164 countries and territories

3. **Coverage, tariff cuts and safeguard**

	Agricultural products HS Chapters 1-24	Industrial products HS Chapters 25-97
Product coverage	Selected agricultural and fishery products (see the Positive List in Annex 2)	All industrial products, save for exceptions (Negative List in Annex 3 and List of Products only for the benefit of LDC beneficiaries in Annex 5)
GSP rates	Various tariff reductions on the MFN rate	Duty free (Exception: 100 ~ 20 per cent reduction on the MFN rate for 81 selected products in Annex 4)
Safeguard	Escape clause	Ceiling (81 selected products in Annex4) Escape clause (for other products)

4. **Special measures for LDCs**

Duty-free entry with no ceiling is granted to all covered products originating in the least developed beneficiary countries (LDCs).

As of 1 April 2000, a new list of products (to which duty-quota-free treatment is granted) was added for the exclusive benefit of LDC beneficiaries (see Annex 5).

## **Checklist: how to benefit from Japan's GSP**

### **Step 1: Establish the tariff classification of the product**

### **Step 2: Check the product coverage**

Agricultural products → Annex 2

Industrial products → Annex 3 and Annex 5

Products only for the benefit of LDC beneficiaries → Annex 5

### **Step 3: Assess the preferential margin**

Agricultural products → Annex 2

Industrial products → Annex 4

### **Step 4: Check ceiling lists**

Industrial products → Annex 6

A monthly digest of ceilings is published in the Official Gazette of Japan and at customs offices in Japan.

### **Step 5: Comply with origin criteria**

Using non-originating materials → Annex 7

See also Annex 8, List of Products to which the preference-giving country content rule is not applied.

### **Step 6: Check consignment conditions**

See Part II on rules for transportation.

### **Step 7: Prepare documentary evidence**

The GSP scheme requires the Certificate of Origin (combined declaration and certificate) Form A as documentary evidence. If necessary, additional certificates are also required.

See Part II on documentary evidence, and Annex 10, containing specimens of the forms of documentary evidence.

## **Part I**

### **Explanatory notes on Japan's GSP scheme**

The Generalized System of Preferences (GSP), based on the agreement reached in UNCTAD, aims at contributing to the economic development of developing countries. It provides benefits to those countries by enabling qualified products to enter the markets of preference-giving countries (developed countries) at reduced rates of duty or free of duty.

#### **A. Beneficiaries**

Japan grants preferential treatment to 164 developing countries and territories (see list on next page). Beneficiaries are designated by Cabinet Order from among countries/territories requesting preferential treatment, subject to their meeting the following criteria:

- The economy of the country or territory must be in the process of development;
- The territory must have its own tariff and trade system;
- The country or territory must wish to receive a special benefit with regard to customs duty;
- The country or territory must be prescribed by a Cabinet Order as a country or territory to which such benefit may appropriately be extended.

**Beneficiaries of the Japanese GSP scheme for fiscal year 2002/2003**  
 (\* : least developed country)

Afghanistan*	Gambia*	Papua New Guinea
Albania	Georgia	Paraguay
Algeria	Ghana	Peru
American Samoa	Gibraltar	Philippines
Angola*	Grenada	Poland
Antigua and Barbuda	Guatemala	Republic of Moldova
Argentina	Guinea*	Romania
Armenia	Guinea-Bissau*	Rwanda*
Azerbaijan	Guyana	Saint Kitts and Nevis
Bahrain	Haiti*	Saint Helena and Dependencies
Bangladesh*	Honduras	Saint Lucia
Barbados	Hungary	Saint Vincent and the Grenadines
Belarus	India	Samoa*
Belize	Indonesia	Sao Tome and Principe*
Benin*	Iran (Islamic Republic of)	Saudi Arabia
Bhutan*	Iraq	Senegal*
Bolivia	Jamaica	Seychelles
Bosnia and Herzegovina	Jordan	Sierra Leone
Botswana	Kazakhstan	Slovakia
Brazil	Kenya	Slovenia
British Anguilla	Kiribati*	Solomon Islands*
British Virgin Islands	Kyrgyzstan	Somalia*
Bulgaria	Lao People's Democratic Republic*	South Africa
Burkina Faso*	Latvia	Sri Lanka
Burundi*	Lebanon	Sudan*
Cambodia*	Lesotho*	Suriname
Cameroon	Liberia*	Swaziland
Canary Islands	Libyan Arab Jamahiriya	Syrian Arab Republic
Cape Verde*	Lithuania	Tajikistan
Central African Republic*	Madagascar*	Thailand
Ceuta and Melilla	Malawi*	The Former Yugoslav Republic of Macedonia
Chad*	Malaysia	Togo*
China (excluding Hong Kong and Macao)	Maldives*	Tokelau
Chile	Mali*	Tonga
Colombia	Malta	Trinidad and Tobago
Congo*	Marshall Islands	Tunisia
Cook Islands	Mauritania*	Turkey
Costa Rica	Mauritius	Turkmenistan
Côte d'Ivoire	Mexico	Turks and Caicos
Cuba	Micronesia (Federated States of)	Tuvalu*
Croatia	Mongolia	Uganda*
Czech Republic	Montserrat	Ukraine
Dominica	Morocco	United Republic of Tanzania*
Dominican Republic	Mozambique*	Uruguay
Ecuador	Myanmar*	Uzbekistan
Egypt	Namibia	Vanuatu*
El Salvador	Nepal*	Venezuela
Equatorial Guinea*	Nicaragua	Viet Nam
Eritrea*	Niger*	West Bank and Gaza Strip
Estonia	Nigeria	Yemen*
Ethiopia*	Niue	Yugoslavia
Fiji	Oman	Zambia*
Falkland Islands and Dependencies	Pakistan	Zimbabwe
French Polynesia	Palau	
Gabon	Panama	

## B. Product coverage

### 1. *Agricultural products (defined as HS Chapters 1-24)*

Japan grants preferences for selected agricultural and fishery products. The full list is set out in Annex 2. However, LDC beneficiaries are granted duty-quota free access on an additional list of products, as contained in Annex 5.

### 2. *Industrial products (defined as HS Chapters 25-97)*

Preferences are granted for all industrial products, including forestry and mining products, with the exception of selected products. The list of industrial products which are not covered by the scheme is set out in Annex 3. However, LDC beneficiaries are granted duty-quota-free access on an additional list of products, as contained in Annex 5.

	<b>Product coverage</b>		<b>Tariff cuts</b>	<b>Safeguard</b>
Agricultural products	Annex 2 products (Annex 5 products are only for the benefit of LDC beneficiaries)		Various tariff reductions	Escape clause
Industrial products	All products, excluding products in Annex 3 (Annex 5 products are only for the benefit of LDC beneficiaries)	Annex 4 products	100 ~ 20 per cent cut	Ceiling (Annex 6)
		Other industrial products	100 per cent cut (duty-free)	Escape clause

## C. Depth of tariff cuts

### 1. *Agricultural products (HS Chapters 1-24)*

Various tariff reductions, including duty-free treatment, apply to the products covered by the scheme. Annex 2 shows GSP tariff rates for agricultural products covered by the scheme.

### 2. *Industrial products (HS Chapters 25-97)*

Industrial products covered by the scheme are in principle given duty-free treatment, with the exception of “Selected Products”, contained in Annex 4, “List of selected products (100 ~20 per cent tariff cuts)”, for which tariffs are reduced by 100 ~20 per cent from MFN rates.

## **D. Ceilings**

### **1. *Ceilings***

- (a) There are no ceilings for agricultural products (HS Chapters 1-24).
- (b) In respect of industrial products (HS Chapters 25-97), there are no ceilings for a number of such products. For the rest, preferential imports can be made until they exceed the ceilings. For 81 product groups, each covering products in a HS Chapter, heading or sub-heading, the ceilings are calculated for each fiscal year. Information on ceilings for fiscal year 2001 is given in Annex 6.

### **2. *Calculation formula***

CEILINGS FOR FY 2001 = Add 3 per cent of the total imports from beneficiary countries in FY 1999.

CEILINGS FOR FY 2002 AND AFTER = Ceiling of the previous fiscal year, multiplied by 1.03.

### **3. *Utilization of ceilings***

The ceilings for each product group are open for utilization by all preference-receiving countries on an equal footing. No allocation or reservation is made for any individual beneficiary country.

The MFN rate of duty will apply after the ceilings have been exceeded. Preferential treatment will be suspended for a particular product group with reference to a particular preference-receiving country if preferential imports of products originating in that country exceed a maximum country amount of one fifth of the total value/quantity of the ceiling.

### **4. *Administration of ceilings and maximum country amounts***

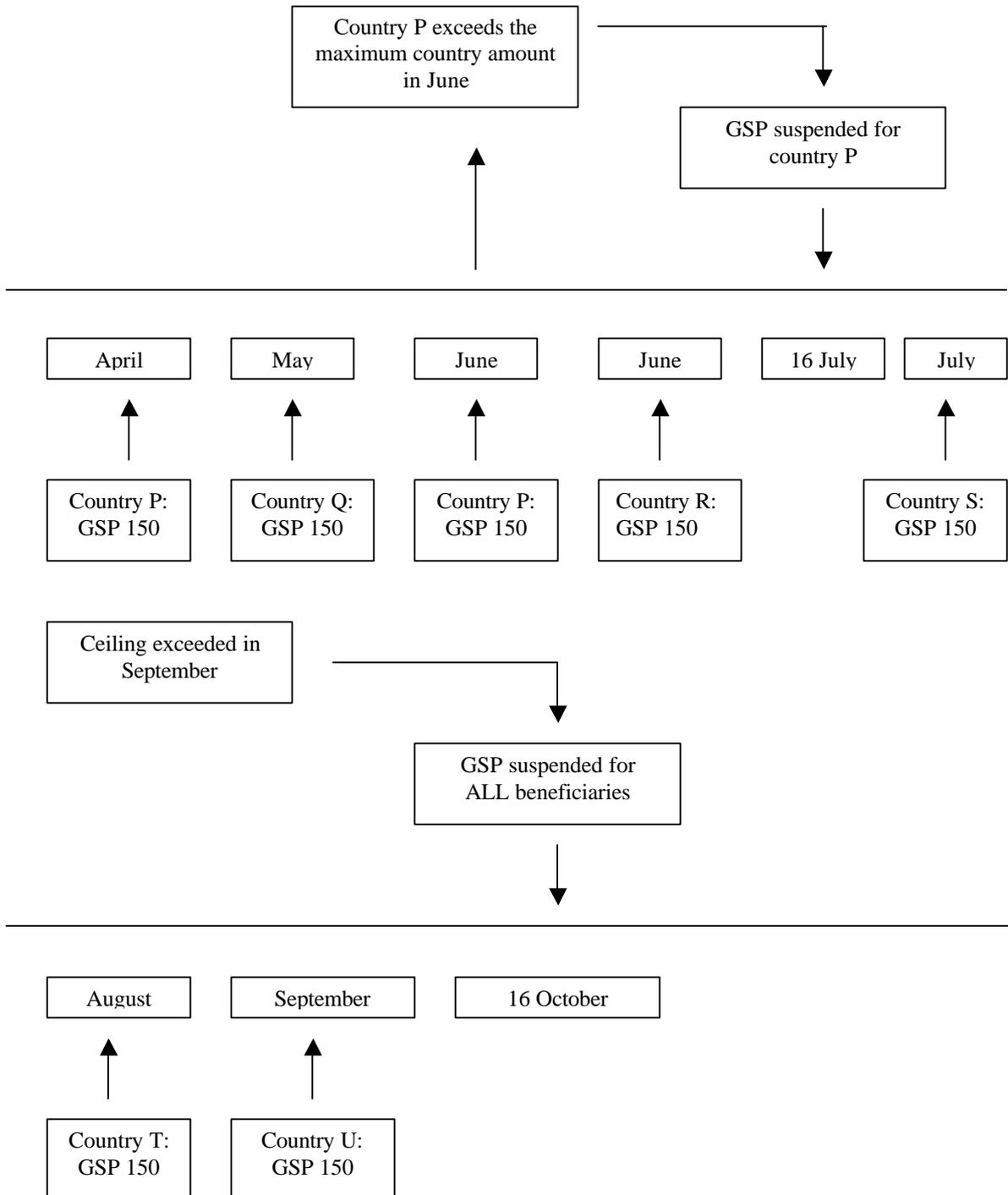
Ceilings and maximum country amounts are administered on a first-come-first-served basis, subject to monthly control.

## Monthly control

Imports are computed monthly and the MFN rate is applied on the 16th day of the first month after the month in which the imports have exceeded the ceiling or the maximum country amount and after that day.

Example:

Ceiling: 1000; Maximum country amount: 200



### **E. Safeguard mechanism**

As in the case of other GSP schemes, Japan has reserved the right to suspend preferential treatment for products included in the scheme under certain circumstances.

### **F. Graduation of advanced beneficiaries**

A particular product of a particular beneficiary may be excluded by Cabinet Order from preferential treatment under the GSP if:

- (a) The beneficiary is classified as a high-income economy in the World Bank Atlas, or it is not in the Atlas, if it is recognized as having the same level of gross national product (GNP) per capita;
- (b) Exports of the beneficiary's product to Japan exceed 25 per cent of world exports of the product to Japan; and
- (c) Exports of the beneficiary's product to Japan are worth more than one billion yen.

A particular beneficiary may be excluded from the list of beneficiaries if it is classified as a high-income economy in the previous three years' World Bank Atlas (full graduation). A list of former beneficiaries excluded from preferential treatment is given in Annex 9.

### **G. Special treatment for least developed countries**

The following special treatment is offered to the LDCs for all products covered by the scheme:

- (a) Duty-free entry;
- (b) Exemption from ceiling restrictions; and
- (c) Additional list of industrial products for which preferences are granted only to LDC beneficiaries (see Annex 5).

	Product coverage	Tariff cuts	Safeguard
Agricultural products	Annex 2 products Annex 5 products	100 per cent cut (duty-free)	Escape clause
Industrial products	All industrial products (including those in Annex 5), excluded products in Annex 3	100 per cent cut (duty-free)	Escape clause

Exception: The refined copper (Group No. 70 in Annex 4) imported from the Democratic Republic of the Congo and Zambia.

**H. Information on preferential imports**

The value (or quantity) of preferential imports of each product group is announced monthly in the Official Gazette of Japan.

## **Part II**

### **Rules of origin under Japan's GSP scheme**

For goods exported from a preference-receiving country to be eligible for preferential tariff treatment, they must be recognized as originating in that country under the origin criteria of the Japanese GSP scheme, and transported to Japan in accordance with its rules for transportation.

#### **A. Rules for transportation (direct consignment)**

Those rules are to ensure that goods retain their identity and are not manipulated or further processed in the course of shipment.

- (a) In principle, the goods must be transported directly to Japan, without passing through any territory other than the exporting preference-receiving country.
- (b) However, with regard to goods transported to Japan through territories other than the exporting preference-receiving country, they are entitled to preferential treatment if:
  - (i) They have not undergone any operations in the transit countries other than trans-shipment or temporary storage exclusively on account of transport requirements; and
  - (ii) The trans-shipment or temporary storage has been carried out in a bonded area or any other similar place, under the supervision of the customs authorities of those transit countries.
- (c) With regard to goods exported from a preference-receiving country, for temporary storage or display at exhibitions, fairs and similar events in another country, which have been exported by the person who has so exported the goods from the said other country to Japan, they are entitled to preferential treatment if:
  - (i) The transportation to Japan from the country where the exhibition (or similar event) has been held falls under (i) or (ii) above; and
  - (ii) The exhibition (or similar event) has been held in a bonded area or any other similar place, under the supervision of that country.

#### **B. Origin criteria**

Goods are considered as originating in a preference-receiving country if they are wholly obtained in that country.

In the case of goods produced totally or partly from materials or parts, which are imported from other countries or are of unknown origin, such resulting goods are considered as originating in a preference-receiving country if those materials or parts used have undergone sufficient working or processing in that country.

As a general rule, working or processing operations will be considered sufficient when the resulting good is classified in an HS tariff heading (4 digits) other than that covering each of the non-originating materials or parts used in the production.

However, there are two exceptions to this rule. One is that some working or processing will not be considered sufficient when the working or processing is actually so simple even if there is a change in the HS heading. The other is that some goods are required to satisfy specific conditions in order to obtain originating status without a change in the HS heading.

A list of products – the “single list” – has been established to determine the origin criteria for such cases. It lays down, on a product-by-product basis, processing requirements for obtaining originating status. These processes are identified essentially either through a description of the process required or by a maximum percentage of imported materials (cost, insurance and freight value).

In spite of a general explanation of origin criteria, the following minimal processes are not accepted as obtaining originating status:

- (i) Operations to ensure the preservation of products in good condition during transport and storage (drying, freezing, placing in salt water and similar operations);
- (ii) Simple cutting or screening;
- (iii) Simple placing in bottles, boxes and similar packing cases;
- (iv) Repacking, sorting or classifying;
- (v) Marking or affixing of marks, labels or other distinguishing signs on products or their packaging;
- (vi) Simple mixing of non-originating products;
- (vii) Simple assembly of parts of non-originating products;
- (viii) Simple making up of sets of articles of non-originating products;
- (ix) A combination of two or more operations specified in (i)-(viii).

### **C. Use of materials imported from Japan**

In application of the origin criteria, the following special treatment will be given to materials imported from Japan into a preference-receiving country and used there in the production of goods to be exported to Japan later (preference-giving country content rule):

- (i) In the case of goods produced in a preference-receiving country only from materials imported from Japan, or those produced in a preference-receiving country only from materials wholly obtained in that country and materials imported from Japan, such goods will be regarded as being wholly obtained in that country;
- (ii) Any goods exported from Japan which have been used as part of raw materials or components for the production of any goods produced other than those goods as provided for in paragraph 1 above will be regarded as wholly obtained in that country.

However, with regard to the products listed in Annex 8, special treatment will not be granted.

## **D. Rules of cumulative origin**

In the case of goods produced in two or more countries of South-East Asia, namely Indonesia, Malaysia, the Philippines, Thailand and Viet Nam, these countries are regarded as one preference-receiving country for the purpose of applying the origin criteria and preference-giving country content rule.

That group enjoys the following effects when the substantial manufacturing standards are applied:

- (i) Goods wholly obtained in the group or goods imported from Japan to the group are treated as originating in the group;
- (ii) Goods produced totally or partly from materials imported to the group or materials of unknown origin are treated as originating in the group if those materials used have undergone sufficient working or processing in countries involved in the production.

The origin of goods which are eligible for preferential tariff treatment according to the rules of cumulative origin is the country that produces and exports the goods to Japan. To make use of the cumulative origin system, the Certificate of Cumulative Working/Processing (Annex 10) should be presented to the customs at the time of import declaration in addition to the Certificate of Origin Form A.

## **E. Documentary evidence**

### ***1. Evidence relating to origin of goods***

- (a) Documentary requirements for all goods to receive GSP treatment

For goods to receive preferential tariff treatment, a Certificate of Origin (combined declaration and certificate) Form A (see Annex 10) must be submitted to the Japanese customs authorities upon importation of the goods into Japan. The certificate will be issued by the customs authorities (or other competent government authorities of the exporting preference-receiving country or other bodies of that country, such as chambers of commerce, which are registered as the issuers by the Japanese customs authorities) upon application from the exporter when he exports the goods concerned. However, with regard to consignments of a customs value not exceeding 200,000 yen or goods whose origins are evident, this certificate will not be required.

- (b) Materials imported from Japan

When one or other of the special treatments under the preference-giving country content rule is sought in respect of goods to be exported from a preference-receiving country to Japan, the following evidence to establish that the materials used in the production of the goods were originally imported from Japan into that country will be required: a Certificate of Materials Imported from Japan (see Annex 10) issued by the same competent authorities issuing the Certificate of Origin Form A.

## (c) Cumulative origin

When one or other of the special treatments under the rules of cumulative origin is sought in respect of goods produced in a country of the group, a Certificate of

Cumulative Working/Processing must be submitted, on importation of the goods into Japan, to the Japanese customs authorities together with a Certificate of Origin Form A.

**2. Evidence relating to transport**

In the case of transportation coming under (ii) or (iii) of the rules for transportation mentioned above, the following evidence to establish that the transportation was in conformity with the conditions specified thereunder must be produced:

- (a) A through bill of lading;
- (b) A certification by the customs authorities or other government authorities of the transit countries; or,
- (c) Failing these, any other substantiating document deemed sufficient.

However, with regard to consignments of a customs value not exceeding 200,000 yen, this evidence will not be required.

**HS heading number of products which are exempted from documentary requirements**

04.10, 06.04, 07.09, 08.01, 08.02, 08.03, 08.04, 08.07, 09.01, 09.02, 09.04, 09.07, 09.08, 09.09, 09.10, 12.11, 13.02, 14.04, 15.05, 15.16, 15.18, 15.20, 22.01, 22.03, 25.09, 25.13, 25.20, 25.23, 27.01, 27.04, 27.07, 27.12, 27.13, 28.01, 28.03, 28.06, 28.07, 28.08, 28.09, 28.11, 28.12, 28.13, 28.14, 28.16, 28.17, 28.18, 28.19, 28.20, 28.21, 28.23, 28.24, 28.26, 28.28, 28.29, 28.30, 23.31, 28.32, 28.34, 28.35, 28.37, 28.38, 28.39, 28.41, 28.42, 28.47, 28.48, 28.50, 28.51, 29.01, 29.03, 29.04, 29.07, 29.08, 29.09, 29.10, 29.11, 29.12, 29.13, 29.14, 29.15, 29.16, 29.19, 29.20, 29.21, 29.23, 29.24, 29.25, 29.27, 29.28, 29.29, 29.30, 29.35, 29.38, 29.42, 32.01, 32.02, 32.04, 32.07, 32.09, 32.11, 32.12, 32.15, 33.03, 33.04, 33.05, 33.06, 33.07, 34.03, 34.04, 34.05, 34.06, 35.01, 35.04, 35.06, 35.07, 36.01, 36.02, 36.03, 36.05, 37.03, 37.07, 38.02, 38.05, 38.21, 38.23, 39.05, 39.07, 39.08, 39.09, 39.10, 39.12, 39.13, 39.15, 39.22, 39.23, 39.24, 39.25, 39.26, 40.03, 40.05, 40.06, 40.07, 40.08, 40.09, 40.10, 40.16, 43.01, 43.04, 48.02, 48.03, 48.04, 48.05, 48.06, 48.07, 48.08, 48.09, 48.10, 48.11, 48.15, 48.16, 48.17, 48.18, 48.19, 48.20, 48.21, 48.22, 48.23, 63.09, 65.01, 65.02, 65.05, 65.06, 65.07, 66.02, 67.01, 68.04, 68.05, 68.11, 68.12, 68.13, 69.02, 69.03, 69.05, 69.07, 69.08, 69.11, 69.12, 69.13, 71.14, 78.06, 79.07, 80.01, 80.07, 82.11, 82.13, 82.14, 82.15, 83.01, 83.02, 83.04, 83.06, 83.08, 83.09, 83.11, 94.05, 94.06, 95.01, 95.04, 95.05, 95.06, 95.07, 96.02, 96.04, 96.07, 96.13, 96.15, 96.16.

# **ANNEXES**



**ANNEX 1****GENERAL NOTE OF LISTS FOR READERS**

1. Each List is based on the Temporary Tariff Measures Law, the Cabinet Order for Enforcement of the Temporary Tariff Measures Law, etc., as follows. To make sure the content, texts of the law, the Cabinet Order and the Administrative Rule in Japanese are hoped to be referred, because in the case of dispute the original text shall be the only guide.

**POSITIVE LIST OF AGRICULTURAL PRODUCTS**

ref. the Annexed Table No.2 of the Temporary Tariff Measures Law

**NEGATIVE LIST OF INDUSTRIAL PRODUCTS**

ref. the Annexed Table No.4 of the Temporary Tariff Measures Law

**LIST OF SELECTED PRODUCTS (100 ~20 per cent tariff cuts)**

ref. the Annexed Table No.3 of the Temporary Tariff Measures Law

**LIST OF PRODUCTS TO WHICH GSP PREFERENCES ARE GRANTED ONLY TO LDC BENEFICIARIES**

ref. the Annex Table No.5 of the Temporary Tariff Measures Law

**LIST OF PROCESSED PRODUCTS FOR WHICH THE CONDITION FOR ORIGIN COUNTRY ACKNOWLEDGEMENT IS SPECIFIED**

ref. the Annexed Table of the Administrative Rule for Enforcement of the Temporary Tariff Measures Law

**LIST OF PRODUCTS TO WHICH PREFERENCE-GIVING COUNTRY CONTENT RULE IS NOT APPLIED**

ref. the Annexed Table No.2 of the Cabinet Order for Enforcement of the Temporary Tariff Measures Law

2. The tariff item numbers in the lists are all in accordance with the nomenclature of the International Convention on the Harmonized Commodity Description and Coding System (HS number). The descriptions in the lists are rewritten for reader's better understanding, as the following example. For the better understanding of tariff item numbers and descriptions of Japanese GSP eligible products and other products, for instance, the Customs Tariff schedules of Japan 2001, published by Japan Tariff Association will be useful.

**Example (Products of HS number 1605.90)****(1) Provisions of the Annexed Table No.2 of the Temporary Tariff Measures Law:**

Tariff Item Number	Description	Tariff Rate
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	
1605.90	Other:	
	1 Smoked Other than cuttle fish, squid, scallops and adductors of shellfish	6.4%
	2 Other Cuttle fish and squid (in airtight containers)	9%
	Jellyfish	8%
	Sea cucumbers and sea urchins	8%
	Other	7.2%

**(2) Provisions of Customs Tariff Schedules:**

Tariff Item Number	Description	General Rate	WTO Rate	GSP rate	Temporary Rate
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved				
1605.90	Other:				
	1 Smoked	9.6%	6.7%		
	Of cuttle fish, squid, scallops and adductors of shellfish				
	Other			6.4%	
	2 Other				
	- Of cuttle fish, squid and jellyfish	15%			
	-- Cuttle fish and squid				
	--- in airtight containers		10.5%	9%	
	---- containing rice				
	---- other				
	--- other				
	---- containing rice				
	---- other				
	-- Jellyfish		10%	8%	
	- Sea cucumbers and sea urchins	12%	10%	8%	
	- Other	9.6%	9.6%	7.2%	

**(3) Description of this Handbook:**

Tariff Item Number	Description	MFN rate (%)	GSP Rate (%)
1605.90	Molluscs and other aquatic invertebrates, prepared or preserved		
	Other:		
	1 Smoked Other molluscs and other aquatic invertebrates than cuttle fish, squid, scallops and adductors of shellfish	6.7	6.4
	2 Other Cuttle fish and squid, in airtight containers		
	Jellyfish	10.5	9
	Sea cucumbers and sea urchins		
	Other (excluding cuttle fish, squid, jellyfish, sea cucumbers and sea urchins)	10 10	8 8
		9.6	7.2

## ANNEX 2

**POSITIVE LIST OF AGRICULTURAL PRODUCTS**  
(HS Chapters 1-24)

Note: Duty free entry is granted for all covered products originating in LDC beneficiaries

Tariff Item Number	Description	MFN Rate (%)	GSP Rate (%)
03.01	Live fish:		
0301.10	Ornamental fish 2 Other than carp and gold-fish	1.7	Free
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption:		
0305.20	Livers and roes, dried, smoked, salted or in brine 4 Other than hard roes of Nishin ( <i>Clupea</i> spp.), hard roes of of Salmonidea, hard rose of Tara ( <i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.) and Nishin rose on the tangles	2.8	Free
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine: Not frozen:		
0306.21	Rock lobster and other sea crawfish ( <i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.): 2 Other than live, fresh or chilled	5	4
0306.22	Lobsters ( <i>Homarus</i> spp.): 2 Other than live, fresh or chilled	5	4
0306.23	Shrimps and prawns: 2 Other than live, fresh or chilled	5	4
0306.29	Other, including flours, meals and pellets of crustaceans, fit for human consumption: 2 Other than live, fresh or chilled Ebi	5	4
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine: Octopus ( <i>Octopus</i> spp.):		
0307.51	Live, fresh or chilled	7	5
0307.59	Other: 1 Frozen	7	5
0307.99	Other: Other than live, fresh or chilled ones 2 Other than frozen (4) Other Hard clam, dried	10	9
04.10 0410.00	Edible products of animal origin, not elsewhere specified or included: 1 Salanganes' nests	1.5	Free

Tariff Item Number	Description	MFN Rate (%)	GSP Rate (%)
05.09 0509.00	Natural sponges of animal origin: Less than 3,600 yen/kg in value for customs duty	3.5	Free
05.10 0510.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved: 2 Other than musk and gall stone	3	Free
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption: Other than bovine semen		
0511.91	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3: 2 Other than fish waste, fertile fish eggs for hatching and artemia salina's eggs	1.7	Free
0511.99	Other: 2 Other than silk-worm eggs, animal semen, tendons and sinews, parings and similar waste of raw hides and skins, and dried animal blood	1.5	Free
06.04	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:		
0604.10	Mosses and lichens	3	Free
0604.91	Other than mosses and lichens Fresh	3	Free
0604.99	Other	3	Free
07.06 0706.90	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled: Other: Burdock	2.5	Free
07.09	Other vegetables, fresh or chilled: Mushrooms and truffles;		
0709.51	Mushrooms Matsutake,	3	Free
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:		
0712.90	Other vegetables; mixtures of vegetables 2 Other Potatoes whether or not cut or sliced but not further prepared Bamboo shoots	12.8 9	10 7.5
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled:		
0801.11 0801.19	Coconut Desiccated Other	3 3	Free Free
0801.21 0801.22	Brazil nuts In shell Shelled	3 3	Free Free
08.02	Other nuts, fresh or dried, whether or not shelled or peeled:		

Tariff Item Number	Description	MFN Rate (%)	GSP Rate (%)
0802.21	Hazelnuts or filberts ( <i>Corylus</i> spp.): In shell	6	Free
0802.22	Shelled	6	Free
0802.90	Other: 2 Macadamia nuts	5	3
08.03 0803.00	Bananas, including plantains, fresh or dried: 1 Fresh If imported during the period from 1st April to 30th September If imported during the period from 1st October to 31st March 2 Dried	20 25 3	10 20 Free
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried:		
0804.20	Figs: Dried figs	6	5
0804.40	Avocados: Dried avocados	3	Free
0804.50	Guavas, mangoes and mangosteens	3	Free
08.10 0810.90	Other fruit, fresh: Other: Durians, rambutan, passionfruit, litchi and carambola (star fruit)	5	2.5
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:		
0811.90	Other: 2 Not containing added sugar: (2)Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo kaget, chicomamey, cherimoya, kehapi, sugar apples, mangoes, bullock's-heart, passion fruit, dookoo kokouan, mangosteens, soursop and litchi, not containing added sugar, uncooked or cooked by steaming or boiling in water, frozen (4)Other Camucamu	7.2 12	3.6 3.6
08.12	Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:		

Tariff Item Number	Description	MFN Rate (%)	GSP Rate (%)
0812.90	Other: 4 Other than bananas, oranges and grapefruit: (3)Other Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes; bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop and litchi	12	10
08.13	Fruit, dried, other than that of headings Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of Chapter 8:		
0813.40	Other fruit Kehapi	9	7.5
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion: Coffee, roasted:		
0901.21	Not decaffeinated	12	10
0901.22	Decaffeinated	12	10
0901.90	Other 2 Coffee substitutes containing coffee	12	Free
09.02	Tea, whether or not flavored		
0902.40	Other black tea (fermented) and other partly fermented tea: 2 Other than waste, unfit for beverage: Black tea	3	2.5
09.04	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta: Pepper:		
0904.11	Neither crushed nor ground: 1 Put up in containers for retail sale	3	Free
0904.12	Crushed or ground: 1 Put up in containers for retail sale	3	Free
0904.20	Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground: 1 Put up-in containers for retail sale	6	Free
09.07 0907.00	Cloves (whole fruit, cloves and stems): 1 Put up in containers for retail sale	3.6	Free
09.08	Nutmeg, mace and cardamoms:		
0908.10	Nutmeg: 1 Put up in containers for retail sale	3.6	Free
0908.20	Mace: 1 Put up in containers for retail sale	3.6	Free
0908.30	Cardamoms: 1 Put up in containers for retail sale	3.6	Free
09.09	Seeds of anise, badian, fennel, coriander, cumin, caraway, juniper berries		
0909.10	Seeds of anise or badian: 1 Put up in containers for retail sale 2 Not put up in containers for retail sale (2) Crushed or ground	6 3	Free Free

Tariff Item Number	Description	MFN Rate (%)	GSP Rate (%)
0909.20	Seeds of coriander:		
	1 Put up in containers for retail sale	6	Free
0909.30	Seeds of cumin:		
	1 Put up in containers for retail sale	6	Free
0909.40	Seeds of caraway:		
	1 Put up in containers for retail sale	6	Free
0909.50	Seeds of fennel or juniper:		
	1 Put up in containers for retail sale	6	Free
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices:		
0910.10	Ginger:		
	2 Not provisionally preserved in sulphur water or in other preservative solutions		
0910.20	Saffron:		
	1 Put up in containers for retail sale	3.6	Free
0910.30	Turmeric (curcuma):		
	1 Put up in containers for retail sale	3.6	Free
0910.40	Thyme; bay leaves:		
	1 Put up in containers for retail sale	3.6	Free
	Other spices		
0910.91	Mixtures referred to in Note 1(b) <sup>1</sup> to Chapter 9:		
	1 Put up in containers for retail sale	3.6	Free
0910.99	Other:		
	1 Put up in containers for retail sale	3.6	Free
11.03	Cereal groats, meal and pellets:		
	Groats and meal:		
1103.12	Of oats	12	10
1103.29	Pellets:		
	1 Pellets of oats	12	10
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground:		
	Rolled or flaked grains:		
1104.12	Of oats	12	10

<sup>1</sup> Mixtures of two or more of the products of different headings are to be classified in heading No. 09.10. The addition of other substances to the products of headings Nos. 09.04 to 09.10 shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in Chapter 9; those constituting mixed condiments or mixed seasonings are classified in heading No. 21.03.

Tariff Item Number	Description	MFN Rate (%)	GSP Rate (%)
1104.22	Other worked grains (for example, hulled, pearled, sliced or kibbled): Of oats	12	10
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered:		
1211.90	Other: 2 Pyrethrum 4 Other: Sandal woods Job's tears Other	12 2.5 3 2.5	Free Free Free Free
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i> ) of a kind used primarily for human consumption, not elsewhere specified or included:		
1212.20	Seaweeds and other algae: 1 Edible seaweeds and other algae, fresh or dried: (3) Other: Hijiki ( <i>Hizikia fusiforme</i> ) 2 Other: (1) <i>Gloiopeltis</i> spp., <i>Porphyra</i> spp., <i>Enteromorpha</i> spp., <i>Monostroma</i> spp., <i>Kjellmaniella</i> spp. or <i>Laminaria</i> spp. Of <i>Gloiopeltis</i> spp.	10.5 3.5	8 Free
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:		
1302.20	Pectic substances, pectinates and pectates	3	Free
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark):		
1401.10	Bamboos	8.5	5
14.04	Vegetable products not elsewhere specified or included:		
1404.90	Other: 2 Of <i>Machilus thunbergii</i> or of loofah 4 Other: Leaves of Kashiwa ( <i>Quercus dentata</i> ) Leaves of "Sarutori ibara" ( <i>Smilax China</i> L.)	6 6 6	Free Free Free
15.05	Wool grease and fatty substances derived Therefrom (including lanolin):		
1505.10	Wool grease, crude	1.2	Free
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified:		
1511.10	Crude oil	3.5	Free
1511.90	Other: 1 Palm stearin 2 Other	2.5 3.5	Free Free

Tariff Item Number	Description	MFN Rate (%)	GSP Rate (%)
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:		
1515.90	Other: 3 Other: (1) Of an acid value exceeding 0.6 Rice bran oil and its fractions	8.5 yen/kg	5yen/kg
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, reesterified or elaidinised, whether or not refined, but not further prepared:		
1516.10	Animal fats and oils and their fractions	4	Free
1516.20	Vegetable fats and oils and their fractions	3.5	Free
15.18 1518.00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of Chapter 15, not elsewhere specified or included	2.5	Free
15.20 1520.00	Glycerol, crude; glycerol waters and glycerol lyes:	5	Free
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:		
1521.90	Other 1 Beeswax or spermaceti Beeswax Spermaceti	12.8 5.3	7.5 Free
16.03 1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates 1 Extracts and juices of meat 2 Other	12 9.6	6.4 6.4
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs Fish, whole or in pieces, but not minced		
1604.11	Salmon Other than in airtight containers	9.6	7.2
1604.12	Herrings	9.6	7.2
1604.13	Sardines, sardinella and brisling or sprats	9.6	7.2
1604.14	Tunas, skipjack and Atlantic bonito (Sarda spp.) Skipjack and other bonito, in airtight containers Other than skipjack and other bonito, in airtight containers	9.6 9.6	6.4 7.2
1604.15	Mackerel	9.6	7.2
1604.16	Anchovies	9.6	7.2
1604.19	Other	9.6	7.2

Tariff Item Number	Description	MFN Rate (%)	GSP Rate (%)
1604.20	Other prepared or preserved fish: 1 Hard roes: Of Nishin (Clupea spp.) In airtight containers 2 Other prepared or preserved fish than hard roes	11 9.6	9.6 7.2
1604.30	Caviar and caviar substitutes	6.4	4.8
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved		
1605.10	Crab 2 Other	9.6	7.2
1605.20	Shrimps and prawns 1 Smoked; simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine	4.8	3.2
1605.30	Lobster 1 Smoked; simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine	4.8	3.2
1605.40	Other crustaceans 1 Ebi: Smoked; simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine 2 Other crustaceans than Ebi, prepared or preserved	4.8 9.6	3.2 7.2
1605.90	Other 1 Smoked: Of cuttle fish, squid, scallops and adductors of shellfish 2 Other: Cuttle fish and squid, in airtight containers Jellyfish Sea cucumbers and sea urchins Other	6.7 10.5 10 10 9.6	6.4 9 8 8 7.2
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:		
1702.50	Chemically pure fructose	9	Free
18.03	Cocoa paste, whether or not defatted:		
1803.10	Not defatted	5	3.5
1803.20	Wholly or partly defatted	10	7
18.05	Cocoa powder, not containing added sugar or other sweetening matter		
1805.00	Cocoa powder, not containing added sugar or other sweetening matter	12.9	10.5
18.06	Chocolate and other food preparations containing cocoa:		
1806.10	Cocoa powder, containing added sugar or other sweetening matter: 2 Not containing added sugar	15	12.5

Tariff Item Number	Description	MFN Rate (%)	GSP Rate (%)
1806.20	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packing, of a content exceeding 2kg: 2 Other (2) Not containing added sugar Exceed the quantity (quota) stipulated on food preparations containing cocoa for manufacture of chocolate by a cabinet order, on the basis of the quantity of demand of powdered milk and such preparations for manufacture of chocolate in the coming fiscal year and also in consideration of other relevant conditions	21.3	12.5
1806.32	Other, in blocks, slabs or bars: Not filled: 2 Other than chocolate confectionery (2) Not containing added sugar	21.3	12.5
1806.90	Other: 2 Other than chocolate confectionery (2) Other Not containing added sugar	21.3	12.5
19.01	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50%, not elsewhere specified or included; food preparations of goods of headings Nos. 04.01 to 04.04, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included:		
1901.90	Other: 2 Other (2) Malt extract	9	6
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:		
1905.20	Gingerbread and the like	18	15
1905.30	Sweet biscuits; waffles and wafers Waffles and wafers	18	15
1905.90	Other: 3 Other: (1) Containing added sugar Other Pizza, chilled or frozen Other (2) Not containing added sugar Other	24 25.5 21.3	15 15 12.5
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:		
2001.10	Cucumbers and gherkins: 1 Containing added sugar 2 Not containing added sugar	15 12	12 9

Tariff Item Number	Description	MFN Rate (%)	GSP Rate (%)
2001.20	Onions: 1 Containing added sugar 2 Not containing added sugar	15 12	12 9
2001.90	Other: 1 Containing added sugar: (1) Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop, litchi, mangoes and mangosteens (4) Other vegetables, fruits, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid (excluding sweet corn and young corncobs) 2 Not containing added sugar: (2) Mangoes and mangosteens (4) Young corncobs (5) Other vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid (excluding sweet corn)	7.5 15 6 15 12	6 12 3 9 9
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:		
2002.10	Tomatoes, whole or in pieces	9	7.6
2002.90	Other: 2 Not containing added sugar Other than tomato puree and tomato paste	9	7.6
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen:		
2004.90	Other vegetables and mixtures of vegetables: 2 Not containing added sugar Young corncobs, in airtight containers	15	9
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen:		
2005.10	Homogenised vegetables, prepared or preserved, not frozen 2 Not containing added sugar	12	9.6
2005.20	Potatoes, prepared or preserved, not frozen 2 Other than mashed potatoes and potato flakes In airtight containers not more than 10 kg each including Container	12	9.6
2005.40	Peas ( <i>Pisum sativum</i> ), prepared or preserved, not frozen 2 Not containing added sugar (1) In airtight containers not more than 10 kg each including container: A Unshelled B Other than unshelled (2) Other B Other than unshelled	12 15 13.6	9.6 12 12

Tariff Item Number	Description	MFN Rate (%)	GSP Rate (%)
2005.59	Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.), prepared or preserved, not frozen Beans, unshelled Other 2 Not containing added sugar In airtight containers not more than 10 kg each including container	12	9.6
2005.90	Other vegetables and mixtures of vegetables: 2 Not containing added sugar (1) Young corncobs in airtight containers (4) Sauerkraut (5) Other Vegetables, prepared or preserved, than bamboo shoots, young corncobs and leguminous vegetables (podded out) A In airtight containers not more than 10 kg each Including container Other than garlic powder B Other Garlic powder	15 12  12 10.5	9 9.6  9.6 8
20.06 2006.00	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised). 2 Other	18	12.8
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or Included: Nuts, ground-nuts and other seeds, whether or not mixed together:		
2008.19	Other, including mixtures: 2 Not containing added sugar In pulp from: Cashew nuts, not roasted Otherwise than in plup form: Macadamia nuts Roasted Coconuts, brazil nuts, paradise nuts and hazel nuts Cashew nuts	10  5 10 10	8  3 4 6
2008.40	Pears: 2 Not containing added sugar In plup from Other Otherwise than in plup form: Other	15  10.8	12  9.6
2008.50	Apricots: 2 Not containing added sugar Other than in plup form	12	9.6
2008.60	Cherries: 2 Not containing added sugar Other than in pulp form	12	9.6

Tariff Item Number	Description	MFN Rate (%)	GSP Rate (%)
2008.70	Peaches: 2 Not containing added sugar In pulp form In airtight containers Other	17 21.3	12 12
	Other, including mixtures other than those of subheading No. 2008.19:		
2008.92	Mixtures: 1 Mixed fruits, fruit salad and fruit cocktails: Other than containing sugar	6	4.8
2008.99	Other 2 Other than ume (fruit of Mume plum) (1) Containing added sugar: A In pulp form: (a) Bananas and avocados B Other than in pulp form: (a) Berries and prunes (b) Bananas, avocados, mangoes, guavas and mangosteens (c) Durians, rambutan, passionfruit, litchi and carambola (starfruit) (2) Not containing added sugar A In pulp form: Camucamu B Other than in pulp form: Camucamu	21 11 11 14 21.3 12	16.8 8.8 5.5 7 3.6 3.6
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter		
2009.80	Juice of any other single fruit or vegetable: 2 Vegetable juices: (2) Not containing added sugar In airtight containers	9	7.6
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof: Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:		
2101.11	Extracts, essences and concentrates 1 Containing added sugar 2 Other (2) Other than instant coffee	24 15	15 Free
2101.12	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee: 1 Preparations with a basis of extracts, essences or concentrates: (1) Containing added sugar (2) Other Other than instant coffee	24 15	15 Free



Tariff Item Number	Description	MFN Rate (%)	GSP Rate (%)
2204.10	Sparkling wine	182 Yen/liter	145.60 Yen/liter
2204.29	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: Other In containers holding more than 150 liter	45 Yen/liter	24 Yen/liter
2204.30	Other grape must: 2 Other than of an alcoholic strength by volume of less than 1% vol	45 Yen/liter	Free
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:		
2205.10	In containers holding 2 liter or less	69.30 Yen/liter	50.40 Yen/liter
2205.90	In containers holding more than 2 liter 2 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances of an alcoholic strength by volume of not less than 1% vol	69.30 Yen/liter	50.40 Yen/liter
22.06 2206.00	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included: 2 Of an alcoholic strength by volume of not less than 1% vol (1) Sake (Seishu and Dakushu) (2) Other than sake Other than fermented beverages (excluding Seishu) and products of heading No. 20.09 or 22.02 Sparkling beverages made, in part, from malt  Other	70.40 Yen/liter  1.9% or 6.40 Yen/liter (whichever is the less)  42.40 Yen/liter	Free  Free  30.80 Yen/liter
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages:		

Tariff Item Number	Description	MFN Rate (%)	GSP Rate (%)
2208.90	Other: 1 Ethyl alcohol and distilled alcoholic beverages: (2) Other than fruit brandy A. Ethyl alcohol Other than those intended for use in distilling alcohol for making alcoholic beverages through the continuous still: for "the Pooled Quota" B. Other than ethyl alcohol 2 Other spirituous beverages: (1) Imitation sake and white sake (3) Other spirituous beverages than liqueurs, imitation sake, white sake and beverages with a basis of fruit juices (of an alcoholic strength by volume of less than 1% vol)	82.50 Yen/liter 16% 70.40 Yen/liter 88 Yen/liter	48 Yen/liter 25.20 Yen/liter Free Free
22.09 2209.00	Vinegar and substitutes for vinegar obtained from acetic acid	7.5	4.8
23.09 2309.90	Preparations of a kind used in animal feeding: Other 1 Preparations of a kind used in animal feeding, excluding those directly used as feed or fodder	3	Free

**ANNEX 3****NEGATIVE LIST OF INDUSTRIAL PRODUCTS**  
(HS Chapters 25-97)

Group Number	Tariff item Number	Description
1	2709.00 2710.00-1-(1)-C 2710.00-1-(2)-B 2710.00-1-(3) 2710.00-1-(4)	Petroleum oils and oils obtained from bituminous minerals, crude Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations.
2	3503.00-3	Gelatin and gelatin derivatives; isinglass; other glues of animal origin
3	42.03	Articles of apparel and clothing accessories, of leather or of composition leather
4	4302.12 4302.13 4302.19ex 4302.20ex 4302.30ex 4303.10ex 4303.90ex	Tanned or dressed furskins ( including heads, tails, paws and other pieces or cutting), unassembled, or assembled (without the addition of other materials) other than those of heading No.43.03 Articles of apparel, clothing accessories and other articles of furskin
5	4412.13 4412.14 4412.19	Plywood, veneered panels and similar laminated wood
6	5001.00ex 5002.00-2ex	Silk-worm cocoons suitable for reeling Raw silk (not thrown)
7	64.01 64.02 64.06	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes Other footwear with outer soles and uppers of rubber or plastics Parts of footwear
8	9113.90-1	Watch straps, watch bands and watch bracelets, and parts thereof ;Of leather or of composition leather

## ANNEX 4

**LIST OF SELECTED PRODUCTS TO WHICH  
THE CEILING SYSTEM IS APPLIED  
(100 ~ 20 per cent tariff cuts)**

Group Number	Tariff Item Number	Description	Tariff rates
1	2825.80ex	Antimony trioxide	Duty-free
2	2849.10 2849.90ex	Carbide of calcium, etc.	Duty-free
3	2905.44	Sorbitol	80% tariff cut
4	2906.11	Menthol	20% tariff cut
5	2918.14	Citric acid	40% tariff cut
6	2918.15-1	Calcium citrate	Duty-free
7	2922.42-1	Sodium glutamates	20% tariff cut
8	3301.25-1-(2)	Peppermint oils, obtained from <i>Mentha arvensis</i> containing 65% or less by weight of total menthol	40% tariff cut
9	3502.11 3502.19	Egg albumin	40% tariff cut
10	3505.10-1	Starch derivatives	Duty-Ofree
11	3505.10-2 3505.20	Dextrins, dextrin glues, etc	80% tariff cut
12	36.04	Fireworks, etc	Duty-free
13	39.01ex to 39.04ex, 39.06ex 3911.10ex 3914.00ex	Polyethylene, polystyrene, etc., in blocks of Irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	80% tariff cut
14	3926.90-2ex	Woven fabrics or plastics obtained from strip, entirely coated or covered on both sides with plastics	80% tariff cut
15	4109.00	Patent leather, etc.	40% tariff cut

Group Number	Tariff Item Number	Description	Tariff rates
16	Chapter 41 ex (excluding 4104.10-1-(2) 4104.10-3 4104.21 4104.22-2 4104.29-2 4104.31-2 4104.39-2 4105.20-2-(1) 4106.20-2-(1) 4109.00)	Raw hides or skins (other than furskins) and leather	80% tariff cut
17	4202.11 4202.12 4202.21 4202.22 4202.29 4202.31 4202.32 4202.91 4202.92 9605.00	Trunks, suit-cases, etc.	20% tariff cut
18	4205.00 9305.90-2-(1)	Articles of composition leather, etc.	40 tariff cut
19	Chapter 42 ex (excluding 42.03, Group No. 17 and 18)	Articles of leather	80% tariff cut
20	4302.11 4302.19ex 4302.20ex 4302.30-2ex	Tanned furskins	80% tariff cut
21	4302.30-1ex 4303.10ex 4303.90ex	Articles of apparel, and other articles of furskins	40% tariff cut
22	4403.99-1	Wood of Kiri ( <i>Paulownia spp.</i> )	Duty-free
23	4407.25ex 4407.26ex 4407.29-1ex 4407.99-1ex 4409.20-3-(1)	Tropical wood of Diptero carpaceae, planed or sanded etc.	Duty-free
24	4407.25ex 4407.26ex 4407.29-1ex 4407.99-1ex	Tropical wood of Diptero carpaceae, not planed nor sanded	40% tariff cut
25	4408.10-2ex 4408.31ex 4408.39-3ex 4408.90-2ex	Sheets for plywood	40% tariff cut
26	44.08ex	Veneer sheets	Duty-free

Group Number	Tariff Item Number	Description	Tariff rates
27	4409.20-1ex 4421.90-1	Drawn wood of bamboo and Kushi of bamboo	40% tariff cut
28	44.10 44.11	Particle board, etc.	40% tariff cut
29	4412.22 4412.23 4412.29 4412.92 4412.93 4412.99 4420.90-1	Laminated wood, etc.	40% tariff cut
30	4418.90-2-(2)ex	Transom	Duty-free
31	4419.00-1	Waribashi	40% tariff cut
32	4421.90-3-(1)	Articles of wood of Kwarin, Tsuge or boxwood, Tagayasan ( <i>Cassia siamea</i> ), red sandal wood, rosewood or ebony wood, excluding ebony wood with white streaks	Duty-free
33	Chapter 44ex (excluding 4412.13, 4412.14 4412.19 and Group No.22 to 32)	Wood and articles of wood	Duty-free
34	4602.10-1 4602.10-2 4602.10-3ex	Basketwork, etc.	40% tariff cut
35	5005.00-2 5006.00-1	Yarn spun from noil silk, not put up for retail sale and silk yarn, etc., put up for retail sale	80% tariff cut
36	5006.00-2 5007.10 5803.90-1-(1)	Fabrics of noil silk, etc.	Duty-free
37	51.06	Yarn of carded wool	40% tariff cut
38	51.07	Yarn of combed wool	40% tariff cut
39	5111.11-1 5111.19-1 5111.20-1 5111.30-1 5111.90-1 5112.11-1 5112.19-1 5112.20-1 5112.30-1 5112.90-1	Woven fabric of carded wool, of combed wool, of carded fine animal hair or of combed fine animal hair, containing more than 10% by weight of silk	40% tariff cut

Group Number	Tariff Item Number	Description	Tariff rates
40	51.11 51.12 (excluding Group No.34)	Woven fabrics of carded wool, of combed wool, of carded fine animal hair or of combed fine animal hair	40% tariff cut

Group Number	Tariff Item Number	Description	Tariff rates
41	52.04 5205.11-1 5205.12-1 5205.13-1 5205.14-1 5205.15-1 5205.21-1 5205.22-1 5205.23-1 5205.24-1 5205.26-1 5205.27-1 5205.28-1 5205.31-1 5205.32-1 5205.33-1 5205.34-1 5205.35-1 5205.41-1 5205.42-1 5205.43-1 5205.44-1 5205.46-1 5205.47-1 5205.48-1 5206.11-1 5206.12-1 5206.13-1 5206.14-1 5206.15-1 5206.21-1 5206.22-1 5206.23-1 5206.24-1 5206.25-1 5206.31-1 5206.32-1 5206.33-1 5206.34-1 5206.35-1 5206.41-1 5206.42-1 5206.43-1 5206.44-1 5206.45-1 5207.10-1 5207.10-2-(1) 5207.90-1 5207.90-2-(1) 5802.11 5802.19 5803.10	Cotton	40% tariff cut

Group Number	Tariff Item Number	Description	Tariff rates
42	5308.90ex 53.09 5311.00-1	Ramie yarn, and woven fabrics of flax or ramie	80% tariff cut
43	5402.20-2-(1) 5402.33-2-(1) 5402.42-2-(1) 5402.43-2-(1) 5402.52-2-(1) 5402.62-2-(1)	Filament yarn of polyester, containing 10% by weight or less of silk, and containing more than 50% by weight of synthetic fibers or synthetic fibers and acetate fibers taken together.	40% tariff cut
44	54.07 54.08 5811.00-2-(1) 5811.00-2-(3)	Woven fabrics of synthetic filament yarn	20% tariff cut
45	Chapter 54 (excluding Group No.43 and No.44) 5604.20-2-(2) 5604.90-2	Man-made filament yarn and woven fabrics thereof	80% tariff cut
46	55.12 55.13 55.14 55.15 55.16 5801.31-2	Woven fabrics of synthetic staple fibers	20% tariff cut
47	Chapter 55ex (excluding Group No.46)	Man-made staple fibers and woven fabrics thereof	40% tariff cut
48	5707.21 5607.29 5607.41 5607.49 5607.50 5607.90	Twine, cordage, ropes and cables	40% tariff cut
49	57.01	Carpets and other textile floor coverings, knotted	80% tariff cut

Group Number	Tariff Item Number	Description	Tariff rates
50	5702.10 5702.31 5702.32 5702.39 5702.41 5702.42 5702.49 5702.51 5702.52 5702.59 5702.91 5702.92 5702.99 57.03 5705.00	Carpets and other textile floor coverings	40% tariff cut
51	5806.10 5806.31 5806.32-2 5806.39 5806.40	Narrow woven fabrics, etc.	20% tariff cut
52	6001 6002.10-1-(1)-B 6002.10-1-(2)-B 6002.10-2-(1)-B 6002.10-2-(2)-B 6002.20 6002.30-1-(1)-B 6002.30-1-(2)-B 6002.30-2-(1)-B 6002.30-2-(2)-B 6002.41 6002.42 6002.43 6002.49 6002.91 6002.92 6002.93 6002.99	Knitted or crocheted fabrics, etc.	20% tariff cut
53	6209.10-1 6209.20-1 6209.30-1 6209.90-1 6212 6216.00 6217.10ex	Corsets, gloves, hosiery, etc.	Duty-free
54	6209.10-2-(2)ex 6209.20-2-(2)-A 6209.30-2-(2)-A 6209.90-2-(2)-A 6217.90 6217.10ex	Clothing accessories, etc.	20% tariff cut
55	62.13	Handkerchiefs	80% tariff cut

Group Number	Tariff Item Number	Description	Tariff rates
56	6215.10 6307.90-2ex	Ties, bow ties and cravats of silk or silk waste, etc.	Duty-free
57	6301.20 6301.30 6301.40 6301.90	Blankets and traveling rugs	80% tariff cut
58	6302.21 6302.22ex 6302.29 6302.31 6302.32ex 6302.39 6302.51 6302.52 6302.53ex 6302.59 6302.60 6302.91 6302.92 6302.93ex 6302.99 6303.91 6303.92ex 6303.99 6304.19 6304.92 9304.93ex 6304.99	Bed linen, table linen, etc	20% tariff cut
59	6405.10-3 6405.20 6405.90-2	Footwear	Duty-free
60	66.01 6603.20	Umbrellas and sun umbrellas etc. and parts, thereof	Duty-free
61	67.02	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruits	80% tariff cut
62	70.18	Glass beads, imitation pearls, imitation precious or semi-precious stone, etc.	Duty-free
63	71.13	Articles of jewellery and parts thereof, of precious metal or metal clad with precious metal	60% tariff cut
64	7117.19 7117.90-1 9113.90-2(1)	Imitation jewellery, watch straps, etc.	80% tariff cut
65	7202.11 7202.19	Ferro-manganese	20% tariff cut

Group Number	Tariff Item Number	Description	Tariff rates
66	7202.30 7202.50 7202.70 7202.80 7202.91 7202.92 7202.93 7202.99ex	Ferro-silico-manganese, etc. and other ferro-alloys	20% tariff cut
67	7202.41 7202.49	Ferro-chromium	40% tariff cut
68	7202.60ex	Ferro-nickel, containing less than 33% by weight of nickel	Duty-free
69	7202.60ex	Ferro-nickel, containing 33% more by weight of nickel	Duty-free
70 *	7403.11 7403.12 7403.13 7403.19ex	Refined copper; unwrought	40% tariff cut
71	7407.10 7407.21 7408.11 7408.19 7408.21 7407.29ex 7408.29ex	Copper bars, rods, profiles and wire	Duty-free
72	7409.11 7409.19 7409.40 7409.90 7410 7411.10	Copper plates, sheets and strip, copper foil, and refined copper tubes and pipes	Duty-free
73	7501.20-1 7502.10	Unwrought nickel	40% tariff cut
74	Chapter 76	Aluminium and articles thereof	Duty-free
75	7801.01	Unwrought refined lead	80% tariff cut
76	79.01	Unwrought zinc	60% tariff cut
77	81.03 8106.00 81.07 8108.90 8111.00 8112.20 8112.40 8112.91 8112.99 8113.00	Other base metals and articles thereof	Duty-free

Group Number	Tariff Item Number	Description	Tariff rates
78	9401.90-1 9404.10	Parts of seats (leather), Mattress supports	Duty-free
79	95.02	Dolls	Duty-free
80	95.03	Toys	40% tariff cut
81	9603.21 9603.29 9603.30 9603.40 9603.50 9603.90	Brooms and brushes, other than those consisting of vegetable materials merely bound together	Duty-free

\* With regard to the refined copper (Group No.70) imported from the Democratic Republic Congo and Zambia, the GSP tariff rate (40% tariff cut) is applied and the ceiling will not be removed till the end of the fiscal year 2005.

**ANNEX 5****LIST OF PRODUCTS TO WHICH GSP PREFERENCES ARE GRANTED  
ONLY TO LDC BENEFICIARIES**

Group Number	Tariff Item Number	Description
1	0305.49ex 0307.91-4-(2)ex 0307.99-1-(3)ex 0307.99-2-(3)ex	Other smoked fish than Pacific salmon, Atlantic salmon, Danube salmon, Herrings and Tara Live Akagai (bloody clam), sea urchins and jellyfish
2	0508.00-1	Coral, unworked or simply prepared but not otherwise worked
3	0712.30ex 0712.90-2ex	Dried other mushrooms and truffles than shiitake mushrooms, whole, cut, sliced, broken or in power, but not further prepared Other vegetables than bamboo shoots and potatoes, excluding sweet corn
4	0802.11-2 0802.12-2  0804.30-2 0804.40ex 0807.20  0811.90-1-(5)ex   0813.40-2ex	Sweet almonds, fresh or dried, whether or not shelled or peeled  Dried pineapples Fresh avocados Fresh papaws (papayas)  Papays, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, janbosa diamboo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop and litchi, frozen, containing added sugar  Papayas, pawpaws, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa, diamboo-kaget, chicomamey, cherimoya, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop and litchi, dried
5	0902.30ex	Black tea, in immediate packings of a content not exceeding 3kg
6	1515.60 1521.90-2	Jojoba oil and its fractions Other insect waxes than beeswax

Group Number	Tariff Item Number	Description
7	1602.20-2  1602.31-2-(2) 1602.32-2-(2) 1602.39-2-(2)  1602.90-2-(2)  1604.20-1-(1)ex  1605.10-1  1605.20-2 1605.30-2 1605.40-1-(2)	<p>Other prepared or reserved meat, meat offal or blood of liver than those of bovine animals or swine</p> <p>Other prepared or reserved meat of poultry of headings No.01.05 other than guts, bladders and stomachs, whole and pieces thereof, simply boiled in water, not containing meat or meat offal of bovine animals or swine</p> <p>Other prepared or preserved meat than of guts, bladders and stomachs, whole and pieces thereof, simply boiled in water, not containing meat or meat offal of bovine animal or swine</p> <p>Hard rose of Tara, prepared or preserved, in airtight containers</p> <p>Crab, prepared or preserved, in airtight containers, not smoked</p> <p>Prepared or preserved shrimps, prawns and lobster, other than smoked; simply boiled in water or brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or brine</p>
8	1905.10  1905.40  1905.90-1	<p>Crispbread</p> <p>Rusks, toasted bread and similar toasted products</p> <p>Bread, ship's biscuits and other ordinary bakers wares, not containing added sugar, honey, eggs, fats, cheese or fruit</p>

Group Number	Tariff Item Number	Description
9	2001.90-2-(1)	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop and litchi, prepared or preserved by vinegar or acetic acid, not containing added sugar
	2002.90-1	Tomatoes, prepared or preserved otherwise than by vinegar or acetic acid, other than whole or in pieces, containing added sugar
	2003.10-1	Mushrooms prepared or preserved otherwise than by vinegar or acetic acid, containing added sugar
	2005.40-1-(1)	Unshelled peas prepared or preserved otherwise than by vinegar or acetic acid, not frozen, containing added sugar
	2005.59-1	Unshelled beans prepared or preserved otherwise than by vinegar or acetic acid, not frozen, containing added sugar
	2005.70-1	Unshelled beans prepared or preserved otherwise than by vinegar or acetic acid, not frozen, containing added sugar
	2005.90-1-(2)	Olives, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, in airtight containers not more than 10kg each including container
	2005.90-2-(5)-A-(a)	Other vegetables and mixtures of vegetables than leguminous vegetables (podded out), prepared or preserved otherwise than by vinegar or acetic acid, not frozen, containing added sugar
	2006.00-1	Garlic power prepared or preserved otherwise than by vinegar or acetic acid, not frozen, not containing added sugar, in airtight containers not more than 10kg each including container
	2008.11-1-(1)	Marrons glacé
	2008.11-2-(1)	Peanut butter

Group Number	Tariff Item Number	Description
9 (cont'd)	2008.19-1-(2)-A ex  2008.19-1-(2)-B ex  2008.19-2-(1)-B ex  2008.19-2-(2)-A ex  2008.40-2-(1)-A 2008.40-2-(2)-A 2008.50-2-(1) 2008.60-2-(1) 2008-70-2-(2)  2008.91  2008.99-2-(2)-B-(b) ex  2009.80-2-(1) 2009.80-2-(2) ex  2009.90-2	Cashew nuts otherwise prepared or preserved, containing added sugar, otherwise than in pulp form  Chestnuts otherwise prepared or preserved, containing added sugar, otherwise than in pulp form, airtight containers not more than 10kg each including container, not roasted  Macadamia nuts, coconuts, Brazil nuts, paradise nuts and hazel nuts and roasted cashew nuts, otherwise prepared or preserved not containing added sugar, in pulp form  Not roasted macadamia nuts, otherwise prepared or preserved, not containing added sugar, otherwise than in pulp form  Pears in airtight containers, apricots in pulp form, cherries in pulp form and peaches in pulp form, otherwise prepared or preserved, not containing added sugar  Palm hearts  Other edible parts of bananas, avocados, mangoes, guavas and mangosteens, otherwise than in pulp form, otherwise prepared or preserved, in airtight containers  Juice of single vegetable, containing added sugar or otherwise than in airtight containers  Mixtures of vegetable juices
10	2101.20-1-(2)  2101.30  2102.20-1  2104.10  2106.90-2-(2)-E-(b)ex	Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, not instant tea  Roasted chicory and other roasted coffee substitutes, and extracts, essence and concentrates thereof  Inactive yeasts  Soups and broths and preparations thereof  Base for beverage, non-alcoholic, containing Panax Ginseng or its extract, not containing added sugar

Group Number	Tariff Item Number	Description
11	2710.00-1-(1)-A -(b) 2710.00-1-(1)-B  2710.00-1-(2)-A  2710.00-1-(5)  2710.00-1-(6)  2711.14-1 2711.19-2 2711.21 2711.29	Petroleum spirits which are mixed alkylenes with a very low degree of polymerisation, etc.  Kerosenes which are mixed alkylenes with a very low degree of polymerisation  Lubricating oils, including liquid paraffin  Other petroleum oils and oils obtained from bituminous minerals than petroleum spirits, kerosenes, gas oils, heavy fuels oils, raw oils and lubricating oils  Petroleum gases and other gaseous hydrocarbons
12	4104.10-1-(2) 4104.10-3 4104.21 4104.22-2 4104.29-2 4104.31-2 4104.39-2  4105.20-2-(1)  4106.20-2-(1)	Leather of bovine or equine animals         Sheep or lam skin leather (dyed, coloured, stamped or embossed)  Goat or kid skin leather (dyed, coloured, stamped or embossed)
13	4601.20-1 4601.91-2-(1)	Mats, matting and screens of Igusa ( <i>Juncus effusus</i> ) or of Shichitoi ( <i>Cyperrus tegetiformis</i> )
14	5005.00-1  5007.20 5007.90	Yarn spun from silk waste other than noil  Woven fabrics of silk or silk waste

Group Number	Tariff Item Number	Description
15	5205.11-2 5205.12-2 5205.13-2 5205.14-2 5205.15-2 5205.21-2 5205.22-2 5205.23-2 5205.24-2 5205.26-2 5205.27-2 5205.28-2 5205.31-2 5205.32-2 5205.33-2 5205.34-2 5205.35-2 5205.41-2 5205.42-2 5205.43-2 5205.44-2 5205.46-2 5205.47-2 5205.48-2  5206.11-2 5206.12-2 5206.13-2 5206.14-2 5206.15-2 5206.21-2 5206.22-2 5206.23-2 5206.24-2 5206.25-2 5206.31-2 5206.32-2 5206.33-2 5206.34-2 5206.35-2 5206.41-2 5206.42-2 5206.43-2 5206.44-2 5206.45-2  5207.10-2-(2) 5207.90-2-2  5208.11 5208.12 5208.13 5208.19 5208.21 5208.22	Cotton yarn Woven fabrics of cotton

Group Number	Tariff Item Number	Description
15 (cont'd)	5208.23	
	5208.29	
	5208.31	
	5208.32	
	5209.33	
	5208.39	
	5208.41	
	5208.42	
	5208.43	
	5208.49	
	5209.11	
	5209.12	
	5209.19	
	5209.21	
	5209.22	
	5209.29	
	5209.31	
	5209.32	
	5209.39	
	5209.41	
	5209.42	
	5209.43	
	5209.49	
	5210.11	
	5210.12	
	5210.19	
	5210.21	
	5210.22	
	5210.29	
	5210.31	
	5210.32	
	5210.39	
	5210.41	
	5210.42	
	5210.49	
	5211.11	
	5211.12	
	5211.19	
	5211.21	
	5211.22	
	5211.29	
	5211.31	
	5211.32	
	5211.39	
	5211.41	
	5211.42	
	5211.43	
	5211.49	
	5212.11	

Group Number	Tariff Item Number	Description
15 (cont'd)	5212.12 5212.13 5212.14 5212.21 5212.22 5212.23 5212.24  5208.51ex 5208.52ex 5208.53ex 5208.59ex  5209.51ex 5209.52ex 5209.59ex  5210.51-1ex 5210.51-2ex 5210.51-3ex 5210.52-1ex 5210.52-2ex 5210.52-3ex 5210.59-1ex 5210.59-2ex 5210.59-3ex  5211.51-1ex 5211.51-2ex 5211.51-3ex 5211.52-1ex 5211.52-2ex 5211.52-3ex 5211.59-1ex 5211.59-2ex 5211.59-3ex  5212.15-1ex 5212.15-2ex 5212.15-3ex 5212.25-1ex 5212.25-2ex 5212.25-3ex	

Group Number	Tariff Item Number	Description
16	5801.21-2 5801.22-2 5801.23-2 5801-24-2 5801.25-2 5801.26-2-(2)  5803.90-1-(2)  5811.00-2-(2)	Woven pile fabrics and chenille fabrics (other than fabrics of heading No.58.02 or 58.06)       Gauze (other than narrow fabrics of heading No.58.06)   Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise (other than embroidery of heading No. 58.10)
17	Chapter 61 (excluding 6113.00-1ex 6117.80-1ex 6116.10-1-(2)ex 6116.10-2-(2)ex	Articles of apparel and clothing accessories, underwear, knitted or crocheted Gloves, mittens and mitts, knitted or crocheted Hosiery, knitted or crocheted
18	62.01 to 62.08 6209.10-2-(1) 6209.20-2-(1) 6209.20-2-(2)-B 6209.30-2-(1) 6209.30-2-(2)-B 6209.90-2-(1) 6209.90-2-(2)-B 62.10 62.11 6209.10-2-(2)ex	Men's and boy's outerwear, Men's and boy's underwear Women's, girl's and babies' outerwear Women's and girls' underwear
19	6302.10 6302.40 6303.11 6303.12 6303.19 6304.11 6304.91	Bed line and table linen, knitted or crocheted Curtain, interior and other furnishing articles, knitted or crocheted
20	64.03   64.04   6405.10-1 6405.10-2 6405.90-1	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather   Footwear with outer soles of rubber or plastics, leather or composition leather and uppers of textile materials   Other footwear

## ANNEX 6

## CEILINGS FOR FISCAL YEAR 2002

Table 1

Group Number	Tariff Item Number	Description	Ceiling for Fiscal Year 2002 by Value(1000yen) or Quantity (KG)
1	2825.80ex	Antimony trioxide	2,359,627 (KG)
2	2849.10 2849.90ex	Carbide of calcium, etc.	650,676 (1000yen)
3	2905.44	Sorbitol	892,450 (1000yen)
4	2906.11	Menthol	225,956 (1000yen)
5	2918.14	Citric acid	146,171 (1000yen)
6	2918.15-1	Calcium citrate	8,005 (1000yen)
7	2922.42-1	Sodium glutamates	840,006 (1000yen)
8	3301.25-1-(2)	Peppermint oils, obtained from <i>Mentha arvensis</i> containing 65% or less by weight of total menthol	35,273 (1000yen)
9	3502.11 3502.19	Egg albumin	927,231 (1000yen)
10	3505.10-1	Starch derivatives	11,042,980 (1000yen)
11	3505.10-2 3505.20	Dextrins, dextrin glues, etc.	157,305 (1000yen)
12	36.04	Fireworks, etc	1,279,649 (1000yen)
13	39.01ex to 39.04ex, 39.06ex 3911.10ex 3914.00ex	Polyethylene, polystyrene, etc., in blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and Similar bulk forms	17,408,009 (1000yen)
14	3926.90-2ex	Woven fabrics or plastics obtained from strip, entirely coated or covered on both sides with plastics	1,243,647 (1000yen)
15	4109.00	Patent leather, etc.	12,759 (1000yen)

Group Number	Tariff Item Number	Description	Ceiling for Fiscal Year 2002 by Value(1000yen) or Quantity (KG)
16	Chapter41 ex (excluding 4104.10-1-(2) 4104.10-3 4104.21 4104.22-2 4104.29-2 4104.31-2 4104.39-2 4105.20-2-(1) 4106.20-2-(1) 4109.00)	Raw hides or skins (other than furskins) and leather	1,587,132 (1000yen)
17	4202.11 4202.12 4202.21 4202.22 4202.29 4202.31 4202.32 4202.91 4202.92 9605.00	Trunks, suit-cases, etc.	6,324,643 (1000yen)
18	4205.00 9305.90-2-(1)	Articles of composition leather, etc.	590,307 (1000yen)
19	Chapter 42 ex (excluding 42.03, Group No. 17 and 18)	Articles of leather	430,520 (1000yen)
20	4302.11 4302.19ex 4302.20ex 4302.30-2ex	Tanned furskins	497,667 (1000yen)
21	4302.30-1ex 4303.10ex 4303.90ex	Articles of apparel, and other articles of furskins	1,077,389 (1000yen)
22	4403.99-1	Wood of Kiri ( <i>Paulownia spp.</i> )	202,096 (1000yen)
23	4407.25ex 4407.26ex 4407.29-1ex 4407.99-1ex 4409.20-3-(1)	Tropical wood of Diptero carpaceae, planed or sanded etc.	13,854,838 (1000yen)
24	4407.25ex 4407.26ex 4407.29-1ex 4407.99-1ex	Tropical wood of Diptero carpaceae, not planed nor sanded	122,886 (1000yen)
25	4408.10-2ex 4408.31ex 4408.39-3ex 4408.90-2ex	Sheets for plywood	1,586,001 (1000yen)

Group Number	Tariff Item Number	Description	Ceiling for Fiscal Year 2002 by Value(1000yen) or Quantity (KG)
26	44.08ex	Veneer sheets	3,420,424 (1000yen)
27	4409.20-1ex 4421.90-1	Drawn wood of bamboo and Kushi of bamboo	290,056 (1000yen)
28	44.10 44.11	Particle board, etc.	7,264,582 (1000yen)
29	4412.22 4412.23 4412.29 4412.92 4412.93 4412.99 4420.90-1	Laminated wood, etc.	5,474,232 (1000yen)
30	4418.90-2-(2)ex	Transom	650,803 (1000yen)
31	4419.00-1	Waribashi	1,302,922 (1000yen)
32	4421.90-3-(1)	Articles of wood of Kwarin, Tsuge or boxwood, Tagayasan ( <i>Cassia siamea</i> ), red sandal wood, rosewood or ebony wood, excluding ebony wood with white streaks	221,650 (1000yen)
33	Chapter 44ex (excluding 4412.13, 4412.14, 4412.19 and Group No.22 to 32)	Wood and articles of wood	60,269,434 (1000yen)
34	4602.10-1 4602.10-2 4602.10-3ex	Basketwork, etc.	2,198,926 (1000yen)
35	5005.00-2 5006.00-1	Yarn spun from noil silk, not put up for retail sale and silk yarn, etc., put up for retail sale	133,135 (1000yen)
36	5006.00-2 5007.10 5803.90-1-(1)	Fabrics of noil silk, etc.	28,820 (1000yen)
37	51.06	Yarn of carded wool	196,931 (1000yen)
38	51.07	Yarn of combed wool	1,162,263 (1000yen)

Group Number	Tariff Item Number	Description	Ceiling for Fiscal Year 2002 by Value(1000yen) or Quantity (KG)
39	5111.11-1 5111.19-1 5111.20-1 5111.30-1 5111.90-1 5112.11-1 5112.19-1 5112.20-1 5112.30-1 5112.90-1	Woven fabric of carded wool, of combed wool, of carded fine animal hair or of combed fine animal hair, containing more than 10% by weight of silk	1,004 (1000yen)
40	51.11 51.12 (excluding Group No.34)	Woven fabrics of carded wool, of combed wool, of carded fine animal hair or of combed fine animal hair	3,106,709 (1000yen)

Group Number	Tariff Item Number	Description	Ceiling for Fiscal Year 2002 by Value(1000yen) or Quantity (KG)
41	52.04 5205.11-1 5205.12-1 5205.13-1 5205.14-1 5205.15-1 5205.21-1 5205.22-1 5205.23-1 5205.24-1 5205.26-1 5205.27-1 5205.28-1 5205.31-1 5205.32-1 5205.33-1 5205.34-1 5205.35-1 5205.41-1 5205.42-1 5205.43-1 5205.44-1 5205.46-1 5205.47-1 5205.48-1 5206.11-1 5206.12-1 5206.13-1 5206.14-1 5206.15-1 5206.21-1 5206.22-1 5206.23-1 5206.24-1 5206.25-1 5206.31-1 5206.32-1 5206.33-1 5206.34-1 5206.35-1 5206.41-1 5206.42-1 5206.43-1 5206.44-1 5206.45-1 5207.10-1 5207.10-2-(1) 5207.90-1 5207.90-2-(1) 5802.11 5802.19 5803.10	Cotton	230,389 (1000yen)

Group Number	Tariff Item Number	Description	Ceiling for Fiscal Year 2002 by Value(1000yen) or Quantity (KG)
42	5308.90ex 53.09 5311.00-1	Ramie yarn, and woven fabrics of flax or ramie	424,675 (1000yen)
43	5402.20-2-(1) 5402.33-2-(1) 5402.42-2-(1) 5402.43-2-(1) 5402.52-2-(1) 5402.62-2-(1)	Filament yarn of polyester, containing 10% by weight or less of silk, and containing more than 50% by weight of synthetic fibers or synthetic fibers and acetate fibers taken together.	745,136 (1000yen)
44	54.07 54.08 5811.00-2-(1) 5811.00-2-(3)	Woven fabrics of synthetic filament yarn	1,246,431 (1000yen)
45	Chapter 54 (excluding Group No.43 and No.44) 5604.20-2-(2) 5604.90-2	Man-made filament yarn and woven fabrics thereof	1,827,550 (1000yen)
46	55.12 55.13 55.14 55.15 55.16 5801.31-2	Woven fabrics of synthetic staple fibers	1,366,242 (1000yen)
47	Chapter 55ex (excluding Group No.46)	Man-made staple fibers and woven fabrics thereof	1,314,951 (1000yen)
48	5707.21 5607.29 5607.41 5607.49 5607.50 5607.90	Twine, cordage, ropes and cables	186,862 (1000yen)
49	57.01	Carpets and other textile floor coverings, knotted	5,630,571 (1000yen)

Group Number	Tariff Item Number	Description	Ceiling for Fiscal Year 2002 by Value(1000yen) or Quantity (KG)
50	5702.10 5702.31 5702.32 5702.39 5702.41 5702.42 5702.49 5702.51 5702.52 5702.59 5702.91 5702.92 5702.99 57.03 5705.00	Carpets and other textile floor coverings	9,361,441 (1000yen)
51	5806.10 5806.31 5806.32-2 5806.39 5806.40	Narrow woven fabrics, etc.	387,298 (1000yen)
52	6001 6002.10-1-(1)-B 6002.10-1-(2)-B 6002.10-2-(1)-B 6002.10-2-(2)-B 6002.20 6002.30-1-(1)-B 6002.30-1-(2)-B 6002.30-2-(1)-B 6002.30-2-(2)-B 6002.41 6002.42 6002.43 6002.49 6002.91 6002.92 6002.93 6002.99	Knitted or crocheted fabrics, etc.	693,020 (1000yen)
53	6209.10-1 6209.20-1 6209.30-1 6209.90-1 6212 6216.00 6217.10ex	Corsets, gloves, hosiery, etc.	7,948,833 (1000yen)
54	6209.10-2-(2)ex 6209.20-2-(2)-A 6209.30-2-(2)-A 6209.90-2-(2)-A 6217.90 6217.10ex	Clothing accessories, etc.	547,551 (1000yen)

Group Number	Tariff Item Number	Description	Ceiling for Fiscal Year 2002 by Value(1000yen) or Quantity (KG)
55	62.13	Handkerchiefs	1,151,870 (1000yen)
56	6215.10 6307.90-2ex	Ties, bow ties and cravats of silk or silk waste, etc.	4,369,913 (1000yen)
57	6301.20 6301.30 6301.40 6301.90	Blankets and traveling rugs	4,180,502 (1000yen)
58	6302.21 6302.22ex 6302.29 6302.31 6302.32ex 6302.39 6302.51 6302.52 6302.53ex 6302.59 6302.60 6302.91 6302.92 6302.93ex 6302.99 6303.91 6303.92ex 6303.99 6304.19 6304.92 9304.93ex 6304.99	Bed linen, table linen, etc	3,503,636 (1000yen)
59	6405.10-3 6405.20 6405.90-2	Footwear	488,754 (1000yen)
60	66.01 6603.20	Umbrellas and sun umbrellas etc. and parts, thereof	39,127 (1000yen)
61	67.02	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruits	1,457,232 (1000yen)
62	70.18	Glass beads, imitation pearls, imitation precious or semi-precious stone, etc.	287,821 (1000yen)
63	71.13	Articles of jewellery and parts thereof, of precious metal or metal clad with precious metal	4,701,441 (1000yen)
64	7117.19 7117.90-1 9113.90-2(1)	Imitation jewellery, watch straps, etc.	1,190,008 (1000yen)
65	7202.11 7202.19	Ferro-manganese	16,824,242 (KG)

Group Number	Tariff Item Number	Description	Ceiling for Fiscal Year 2002 by Value(1000yen) or Quantity (KG)
66	7202.30 7202.50 7202.70 7202.80 7202.91 7202.92 7202.93 7202.99ex	Ferro-silico-manganese, etc. and other ferro-alloys	39,899,383 (KG)
67	7202.41 7202.49	Ferro-chromium	28,500,431 (KG)
68	7202.60ex	Ferro-nickel, containing less than 33% by weight of nickel	2,769,394 (KG)
69	7202.60ex	Ferro-nickel, containing 33% more by weight of nickel	903,887 (KG)
70 *	7403.11 7403.12 7403.13 7403.19ex	Refined copper; unwrought	38,788,751 (KG)
71	7407.10 7407.21 7408.11 7408.19 7408.21 7407.29ex 7408.29ex	Copper bars, rods, profiles and wire	4,405,738 (KG)
72	7409.11 7409.19 7409.40 7409.90 7410 7411.10	Copper plates, sheets and strip, copper foil, and refined copper tubes and pipes	4,907,043 (1000yen)
73	7501.20-1 7502.10	Unwrought nickel	23,904,695 (KG)
74	Chapter 76	Aluminium and articles thereof	9,231,556 (1000yen)
75	7801.01	Unwrought refined lead	6,247,749 (KG)
76	79.01	Unwrought zinc	20,198,961 (KG)
77	81.03 8106.00 81.07 8108.90 8111.00 8112.20 8112.40 8112.91 8112.99 8113.00	Other base metals and articles thereof	5,783,209 (1000yen)

Group Number	Tariff Item Number	Description	Ceiling for Fiscal Year 2002 by Value(1000yen) or Quantity (KG)
78	9401.90-1 9404.10	Parts of seats (leather), Mattress supports	173,999 (1000yen)
79	95.02	Dolls	6,041,246 (1000yen)
80	95.03	Toys	6,120,926 (1000yen)
81	9603.21 9603.29 9603.30 9603.40 9603.50 9603.90	Brooms and brushes, other than those consisting of vegetable materials merely bound together	4,094,358 (1000yen)

**Table 2****Ceiling for refined copper (Goods of Group No. 70 of Table 1)  
originating in Democratic Republic of Congo and Zambia**

Group Number	Tariff Item Number	Description	Ceilings for Fiscal Year 2002 by Quantity
70	7403.11 7403.12 7403.13 7403.19ex	Refined copper: unwrought	13,086,476 (KG)

## ANNEX 7

**LIST OF PROCESSED PRODUCTS FOR WHICH THE CONDITION FOR ORIGIN  
COUNTRY ACKNOWLEDGEMENT IS SPECIFIED  
(SINGLE LIST)**

HS Heading Number	Product Description	Condition for origin country acknowledgement
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish fit for human consumption	Manufactured or processed from originating fish (hereinafter in this list the word "Manufactured" shall read to mean "manufactured or processed")
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared	Manufactured from originating edible vegetables, originating roots or originating tubers
Chapter 8	Edible fruit and nuts; peel of citrus or melons	Manufactured from originating fruits or originating nuts
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten	Manufactured from originating products of Chapter 7, 8 or 10
Ex.15.11	Palm oil and its fractions, whether or not refined, but not chemically modified: Palm stearin	Manufactured from products other than palm stearin of heading No.15.11
Chapter 16	Preparations of meat, of fish, of crustaceans, molluscs or other aquatic invertebrates	Manufactured from originating live animals, originating fish, originating crustaceans, originating molluscs or originating aquatic invertebrates
Ex.17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: Chemically pure fructose	Manufactured from products other than chemically pure fructose of heading No.17.02
Ex.Chapter 18	Cocoa and cocoa preparations, excluding products of heading No.18.01, No.18.02 or No.18.06	Manufactured from cocoa beans

HS Heading Number	Product Description	Condition for origin country acknowledgement
18.06	Chocolate and other food preparations containing cocoa: (1) Preparations, the largest single ingredient of which is milk (including cream) by weight	Manufactured from products other than those of heading No.18.06 in which the value of non-originating products used does not exceed 40 percent of the value of the products obtained and provided that milk (including cream) used is originating product
	(2) Other	Manufactured from products other than those of heading No.18.06 in which the value of non-originating products used does not exceed 40 percent of the value of the products obtained
Ex.19.01	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings Nos.04.01 to 04.04, not containing cocoa powder or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included: Malt extract	Manufactured from originating products of Chapter 10
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufactured from products of Chapter 7, 8 or 10
20.01	Vegetable, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	Manufactured from originating products of Chapter 7 or 8
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	Manufactured from originating products of Chapter 7
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	Manufactured from originating products of Chapter 7

HS Heading Number	Product Description	Condition for origin country acknowledgement
Ex.20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen: Young corncobs	Manufactured from products other than those of heading No.20.04 and in which the value of the non-originating products used does not exceed 40 percent of the value of the products obtained
Ex.20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No.20.06: (1) Young corncobs	Manufactured from products other than those of heading No.20-05 and in which the value of the non-originating products used does not exceed 40 percent of the value of the products obtained
	(2) Other	Manufactured from originating products of Chapter 7
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised) Fruit preserved	Manufactured from originating products of Chapter 7, 8, 9 or 12
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included: (1) Peanut butter  (2) Other	Manufactured from products other than those of heading No.20.08 and in which the value of the non-originating products used does not exceed 40 percent of the value of the products obtained Manufactured from originating products of Chapter 7, 8, 9 or 12
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufactured from originating products of Chapter 7 or 8
ex.21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard: Sauces and preparations therefor, mixed condiments and mixed seasonings	Manufactured from products other than those of heading No.21.03 excluding mustard flour and meal and prepared mustard and provided that contained tomatoes is originating product
21.04	Soups and broths and preparations therefor; homogenised composite food preparations	Manufactured from products other than those of heading Nos. 20.02 to 20.05 excluding sweet corn and young corncobs, and heading No.21.04

HS Heading Number	Product Description	Condition for origin country acknowledgement
ex.21.06	Food preparations not elsewhere specified or included: Bases for beverage containing Panax Ginseng or its extract and Hijiki	Manufactured from products other than those of heading No.21.06 and in which the value of the non-originating products used does not exceed 40 percent of the value of products obtained
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading No.20.09	Manufactured from products other than those of heading No.20.09 or 22.04
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	Manufactured from products other than those of heading No.20.09, 22.04 or 22.05
22.06	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included	Manufactured from products other than those of heading No.22.06 and in which the value of the non-originating products used does not exceed 40 percent of the value of the products obtained
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages: (1) Ethyl alcohol and distilled alcoholic beverages (2) Other	Manufactured from products other than those of heading No.22.07 or 22.08 Manufactured from products other than those of heading No.22.08 and in which the value of the non-originating products used does not exceed 40 percent of the value of the products obtained
22.09	Vinegar and substitutes for vinegar obtained from acetic acid	Manufactured from products other than those of heading No.22.09 or 29.15
23.09	Preparations of a kind used in animal feeding	Manufactured from products other than those of heading No.23.09 and in which the value of the non-originating products used does not exceed 40 percent of the value of the products obtained
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals:	Manufactured from products of heading No.28.43 and manufactured through chemical transformation, or from products other than those of heading No.28.43
28.46	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixture of these metals	Manufactured from products of heading No.28.46 and manufactured through chemical transformation from any material, or from products other than those of heading No.28.46

HS Heading Number	Product Description	Condition for origin country acknowledgement
ex.29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: Metal alcoholates	Manufactured from products other than metal alcoholates of heading No.29.05
ex.29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: Metal alcoholates	Manufactured from products other than metal alcoholates of heading No.29.06
29.31	Other organo-inorganic compounds: (1) Organo-mercury compounds  (2) Other	Manufactured from products other than organo-mercury compounds of heading No.29.31 Manufactured from products other than those (excluding organo-mercury compounds) of heading No.29.31
29.32	Heterocyclic compounds with oxygen hetero-atom(s)only	Manufactured from products of heading No.29.32 and manufactured through by chemical transformation, or from products other than those of heading No.29.32
29.33	Heterocycle compounds with nitrogen hetero-atom(s) only	Manufactured from products of heading No.29.33 and manufactured through chemical transformation, or from products other than those of heading No.29.33
29.34	Nucleic acids and their salts; Other heterocyclic compounds: (1) Sultones and sultams  (2) Other	Manufactured from products other than sultones and sultams of heading No.29.34 Manufactured from products other than those (excluding sultones and sultams) of heading No.29.34
29.40	Sugers, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, and sugar esters, and their salts, other than products of heading No.29.37, 29.38 or 29.39	Manufactured from products,chemically pure, other than maltose or fructose of heading No.17.02, or other than those of heading No.29.40
ex.30.01	Glands and other organs for organo-therapeutic uses, dried whether or not powdered; extracts of glands, or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included: Heparin and its salts	Manufactured from products other than Heeparin and its salts of heading No.30.01

HS Heading Number	Product Description	Condition for origin country acknowledgement
ex.30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro organisms (excluding yeasts) and similar products: Haemoglobin, blood globulins and serum globulins	Manufactured from products other than haemoglobin, blood globulins and serum globulins of heading No.30.02
30.03	Medicaments (excluding goods of heading No.30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale	Manufactured from products other than those of heading No.30.03 and in which the value of the non-originating products used does not exceed 50 percent of the value of the products obtained
30.04	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale	Manufactured from products other than those of heading No. 30.03 or 30.04 and in which the value of the non originating products used does not exceed 50 percent of the value of the products obtained
ex. 30.06	Pharmaceutical goods specified in Note 4 to this Chapter: Chemical contraceptive preparations based on hormones or spermicides	Manufactured from products other than those of heading No. 30.06 and in which the value of the non-originating products used does not exceed 50 percent of the value of the products obtained
32.05	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes	Manufactured from products other than those of heading Nos. 32.03 to 32.05
32.06	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading No. 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined	Manufactured from products other than those (excluding mixing of oxides or salts of Chapter 28 with extenders such as barium sulphate, chalk, barium carbonate and satin white) of heading No. 32.06
32.08	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a nonaqueous medium; solutions as defined in Note 4 to this Chapter	Manufactured from products other than those of heading No. 32.08 or 32.12

HS Heading Number	Product Description	Condition for origin country acknowledgement
32.10	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather	Manufactured from products other than those of heading No. 32.10 or 32.12
32.13	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings	Manufactured from products other than those of heading Nos. 32.03 to 32.10 and No. 32.12 or 32.13
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like	Manufactured from products other than those of heading Nos. 32.08 to 32.10 and No. 32.12 or 32.14
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages	Manufactured from products other than those of heading No. 33.02 and in which the value of the non-originating products used does not exceed 50 percent of the value of the products obtained
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	Manufactured from products other than those of heading No. 34.01 or 34.02
34.02	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No. 34.01	Manufactured from products other than those of heading No. 34.01 or 34.02

HS Heading Number	Product Description	Condition for origin country acknowledgement
34.07	<p>Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packing for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)</p> <p>(1) Other preparations for use in dentistry, with a basis of plates (of calcined gypsum or calcium sulphate)</p> <p>(2) Other</p>	<p>Manufactured from products other than those of heading No. 34.07 and in which the value of the non-originating products used does not exceed 50 percent of the value of the products obtained</p> <p>Manufactured from products other than hydrogenated fats and oils of heading No. 15.16, from products other than fatty alcohols of heading No. 15.19, from products other than those of heading No. 34.04, 34.07 or 38.23</p>
ex. 35.02	<p>Albumins, albuminates and other albumin derivatives: Egg albumin</p>	<p>Manufactured from originating bird's eggs.</p>
35.05	<p>Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:</p> <p>(1) Esterified starches and other starch derivatives</p> <p>(2) Other</p>	<p>Manufactured from products other than Esterified starches and other starch derivatives of heading No. 35.05</p> <p>Manufactured from originating products of Chapter 7, 8 or 10</p>
ex. 36.06	<p>Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter: Articles of combustible materials as specified in Note 2 to this Chapter</p>	<p>Manufactured from products other than those (excluding combustible preparations or products) of heading No. 36.06</p>
37.01	<p>Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flats, sensitised, unexposed, whether or not in packs</p>	<p>Manufactured from products other than those of heading No. 37.01 or 37.02</p>

HS Heading Number	Product Description	Condition for origin country acknowledgement
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufactured from products other than those of heading No. 37.01 or 37.02
37.04	Photographic plates, films paper, paperboard and textiles, exposed but not developed	Manufactured from products other than those of heading Nos. 37.01 to 37.04
ex. Chapter 38	Miscellaneous chemical products, excluding products of Nos. 38.01 to 38.07, 38.09, 38.21 or 38.23	Manufactured from products of the different tariff heading of the products obtained, in which the value of the non-originating products used does not exceed 50 percent of the value obtained
ex. 38.01	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures: Preparations based on graphite or other carbon	Manufactured from products other than preparations based on graphite or other carbon of heading No. 38.01
ex. 38.06	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums: Ester gums	Manufactured from products other than Ester gums of heading No. 38.06
38.09	Finishing agents, dye carriers to accelerate the dying or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included: (1) With a basis of amylaceous substances  (2) Other	Manufactured from products other than those of Chapter 11 or heading No. 35.05 or 38.09 Manufactured from products other than those of heading No. 38.09 and in which the value of non-originating products used does not exceed 50 percent of the value of the products obtained
39.14	Ion-exchangers based on polymers of heading Nos. 39.01 to 39.13 in primary forms	Manufactured from products other than those of heading Nos. 39.01 to 39.14
39.16	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surfaceworked but not otherwise worked, of plastics	Manufactured from products other than those of heading Nos. 39.01 to 39.13 or 39.16

HS Heading Number	Product Description	Condition for origin country acknowledgement
39.17	Tubes, pipes, and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics: (1) Seamless tubes  (2) Other	Manufactured from products other than those of heading Nos. 39.01 to 39.13 or 39.17  Manufactured from products other than those (excluding seamless tubes) of heading No. 39.17
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter	Manufactured from products other than those of heading Nos. 39.01 to 39.13 or 39.18 to 39.21
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes of plastics, whether or not in rolls	Manufactured from products other than those of heading Nos. 39.01 to 39.13 or 39.19 to 39.21
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated supported or similarly combined with other materials	Manufactured from products other than those of heading Nos. 39.01 to 39.13 or 39.20
39.21	Other plates, sheets, film, foil and strip, of plastics	Manufactured from products other than those of heading Nos. 39.01 to 39.13, 39.20 or 39.21
ex.40.17	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber: Other than blocks, crumbs, granules, sheets, strips, rods, profile shapes, tubes, scraps or powders	Manufacture from products other than those (excluding blocks, crumbs, granules, plates, sheets, strips, rods, profile shapes, tubes, scraps or powders) of heading No. 40.17
41.04	Leather of bovine or equine animals, without hair on, other than leather of heading No. 41.08 or 41.09	Manufactured from products other than those of heading No. 41.01 or 41.04
41.05	Sheep or lamb skin leather, without wool on, other than leather of heading No. 41.08 or 41.09	Manufactured from products other than those of heading No. 41.02 or 41.05
41.06	Goat or kid skin leather, without hair on, other than leather of heading No. 41.08 or 41.09	Manufactured from products other than those of heading No. 41.03 or 41.06
41.08	Chamois (including combination chamois) leather	Manufactured from products other than those of heading Nos. 41.01 to 41.03, or 41.08
41.09	Patent leather and patent laminated leather, metallised leather	Manufactured from products of heading Nos. 41.01 to 41.03

HS Heading Number	Product Description	Condition for origin country acknowledgement
Ex.Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut), excluding products of heading No. 42.05 or 42.06	Manufactured from products of different headings (excluding heading No. 42.05) from that covering the product obtained
Ex.43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading No. 43.03: Other than dropped furskin	Manufactured from products other than those of heading No. 43.01 or 43.02
43.03	Articles of apparel, clothing accessories and other articles of furskin	Manufactured from products other than those of heading No. 43.02 or 43.03
Ex.44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm: Planed, sanded or finger-jointed	Manufactured from products other than those of heading No. 44.07; planed, sanded or finger-jointed
44.16	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	Manufactured from products other than those (excluding staves, except for riven staves one principal surface of which has been sawn and sawn staves at least one principal surface of which has been cylindrically swan, but not further prepared than sawing) of heading No. 44.16
Ex.44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes: With cellular wood panels	Manufactured from products other than cellular wood panels of heading No. 44.18
Ex.44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94: Other than wood marquetry or inlaid wood	Manufactured from products other than those (excluding wood marquetry and inlaid wood) of heading No. 44.20
45.03	Articles of natural cork	Manufactured from products of heading No. 45.01

HS Heading Number	Product Description	Condition for origin country acknowledgement
Ex.46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens): Plaits and similar products of plaiting materials, bound together in parallel strands or woven	Manufactured from products other than those (excluding plaits and similar products of plaiting materials) of heading No. 46.01
50.05	Yarn spun from silk waste, not put up for retail sale	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste, neither carded nor combed
ex.50.06	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut: Other than silk-worm gut	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste, neither carded nor combed
50.07	Woven fabrics of silk or of silk waste	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste
51.06	Yarn of carded wool, not put up for retail sale	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
51.07	Yarn of combed wool, not put up for retail sale	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
51.08	Yarn of fine animal hair (carded or combed), not put up for retail sale	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
51.09	Yarn of wool or of fine animal hair, put up for retail sale	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed

HS Heading Number	Product Description	Condition for origin country acknowledgement
51.10	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
51.11	Woven fabrics of carded wool or of carded fine animal hair: (1) Containing more than 10% by weight of silk  (2) Other	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibre or textile fibre waste Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres, or textile fibre waste
51.12	Woven fabrics of combed wool or of combed fine animal hair: (1) Containing more than 10% by weight of silk  (2) Other	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
51.13	Woven fabrics of coarse animal hair or of horsehair	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
52.04	Cotton sewing thread, whether or not put up for retail sale	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
52.05	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
52.06	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
52.07	Cotton yarn (other than sewing thread), put up for retail sale	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06 or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed

HS Heading Number	Product Description	Condition for origin country acknowledgement
Ex.52.08	<p>Woven fabrics of cotton, containing 85% or more by weight of cotton, weighting not more than 200 g/m<sup>2</sup>:</p> <p>(1) Batics certified as hand-dyed by the Government or Government instrumentality of the country of origin</p> <p>(2) Other</p>	<p>Manufactured from grey fabric</p> <p>Manufactured from chemical products, from products of headings Nos. 47.01 to 47.06 or from natural textile fibers, man-made staple fibres or textile fiber waste</p>
ex. 52.09	<p>Woven fabrics of cotton, containing 85% or more by weight of cotton, weighting</p> <p>More than 200 g/m<sup>2</sup>:</p> <p>(1) Batics certified as hand-dyed by the Government or Government instrumentality of the country of origin</p> <p>(2) Other</p>	<p>Manufactured from grey fabric</p> <p>Manufactured from chemical products, from products of headings Nos. 47.01 to 47.06 or from natural textile fibers, man-made staple fibres or textile fiber waste</p>
ex. 52.10	<p>Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighting not more than 200 g/m<sup>2</sup>:</p> <p>(1) Batics certified as hand-dyed by the Government or Government instrumentality of the country of origin</p> <p>(2) Other</p>	<p>Manufactured from grey fabric</p> <p>Manufactured from chemical products, from products of headings Nos. 47.01 to 47.06 or from natural textile fibers, man-made staple fibres or textile fiber waste</p>
ex. 52.11	<p>Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighting more than 200 g/m<sup>2</sup>:</p> <p>(1) Batic certified as hand-dyed by the Government or Government instrumentality of the country of origin</p> <p>(2) Other</p>	<p>Manufactured from grey fabric</p> <p>Manufactured from chemical products, from products of headings Nos. 47.01 to 47.06 or from natural textile fibers, man-made staple fibres or textile fiber waste</p>

HS Heading Number	Product Description	Condition for origin country acknowledgement
Ex.52.12	Other woven fabrics of cotton: (1) Batics certified as hand-dyed by the Government or Government instrumentality of the country of origin (2) Other	Manufactured from grey fabric  Manufactured from chemical products, from products of headings Nos. 47.01 to 47.06 or from natural textile fibres, man-made staple fibres or textile fiber waste
53.06	Flax yarn	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
53.07	Yarn of jute or of other textile bast fibres of heading No. 53.03	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
Ex.53.08	Yarn of other vegetable textile fibres; paper yarn: Other than paper yarn	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
53.09	Woven fabrics of flax	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
53.10	Woven fabrics of jute or of other textile bast fibres of heading No. 53.03	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres, or textile fibre waste
53.11	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	Manufactured from paper, chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
Ex.Chapter 54	Man-made filaments, other than those of heading Nos. 54.04 to 54.06 (1) Containing more than 10% by weight of silk  (2) Other	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste, neither carded nor combed  Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed

HS Heading Number	Product Description	Condition for origin country acknowledgement
54.04	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
54.05	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
54.06	Man-made filament yarn (other than sewing thread), put up for retail sale	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
55.01	Synthetic filament tow	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06
55.02	Artificial filament tow	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06
55.03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06
55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06
55.06	Synthetic staple fibres, carded, combed or otherwise processed for spinning	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
55.07	Artificial staple fibres, carded, combed or otherwise processed for spinning	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
55.08	Sewing thread of man-made staple fibres, whether or not put up for retail sale	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
55.09	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed

HS Heading Number	Product Description	Condition for origin country acknowledgement
55.10	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
55.12	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres: (1) Containing more than 10% by weight of silk  (2) Other	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
55.13	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m <sup>2</sup> : (1) Containing more than 10% by weight of silk  (2) Other	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
55.14	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m <sup>2</sup> : (1) Containing more than 10% by weight of silk  (2) Other	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or 50.01 or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste Manufactured from chemical products from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibre or textile fibre waste

HS Heading Number	Product Description	Condition for origin country acknowledgement
55.15	Other woven fabrics of synthetic staple fibres: (1) Containing more than 10% by weight of silk  (2) Other	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste  Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
55.16	Woven fabrics of artificial staple fibres: (1) Containing more than 10% by weight of silk  (2) Other	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste  Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
56.02	Felt, whether or not impregnated, coated, covered or laminated	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
56.03	Nonwovens, whether or not impregnated, coated, covered or laminated	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
Ex.56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics:  Textile yarn, and strip and the like of heading No. 54.04 or 54.05, impregnated, coated, covered or sheathed with plastics	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed

HS Heading Number	Product Description	Condition for origin country acknowledgement
56.05	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
56.06	Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
56.07	Twine, cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
56.09	Articles of yarn, strip or the like of heading No. 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
ex.Chapter 57	Carpets and other textile floor coverings, excluding products of heading No. 57.04	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
57.04	Carpets and other textile floor coverings of felt, not tufted or flocked, whether or not made up	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery: (1) Woven pile fabrics of heading No. 58.01 containing more than 10% of weight of silk and also uncut pile  (2) Other	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or 50.01 or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste  Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste

HS Heading Number	Product Description	Condition for origin country acknowledgement
59.01	Textile fabrics coated with gum or amylaceous substances of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufactured from textile yarn
59.02	Tyre cord fabrics of high tenacity yarn of nylon or other polyamides, polyesters of viscose rayon:  (1) Impregnated with plastics or rubber  (2) Other	Manufactured from textile yarn  Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other, than those of heading No. 59.02	Manufactured from textile yarn
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufactured from textile yarn
59.05	Textile wall coverings	Manufactured from textile yarn
59.06	Rubberised textile fabrics, other than those of heading No. 59.02	Manufactured from textile yarn
59.07	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Manufactured from textile yarn
59.08	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
59.09	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
59.10	Transmission or conveyor belts, belting, of textile materials, whether or not reinforced with metal or other material	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste

HS Heading Number	Product Description	Condition for origin country acknowledgement
59.11	Textile products and articles, for technical uses, specified in Note 7 to this Chapter	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
Chapter 60	Knitted or crocheted fabrics	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
ex.Chapter 61	Articles or apparel and clothing accessories, knitted or crocheted, other than those of heading No. 61.13	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
61.13	Garments, made up of knitted or crocheted fabrics of heading No. 59.03, 59.06 or 59.07	Manufactured from textile yarn
ex.Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted, other than those of heading Nos. 62.13 to 62.17	Manufactured from woven fabrics, felt, nonwovens, knitted or crocheted fabrics or lace of Chapter 50 to 56 or 58 to 60
62.13	Handkerchiefs	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste
62.14	Shawls, scarves, mufflers, mantillas, veils and the like	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste
62.15	Ties, bow ties and cravats	Manufactured from textile yarn
62.16	Gloves, mittens and mitts	Manufactured from textile yarn
62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No. 62.12	Manufactured from textile yarn
ex.Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags, other than those of heading No. 63.08 or 63.09	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or 50.01, or from natural textile fibres (except raw silk), man-made staple fibres or textile fibre waste
63.08	Sets consisting of woven fabrics and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Manufactured from chemical products, from products of heading Nos. 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
Chapter 64	Footwear, gaiters and the like; part of such articles	Manufactured from products of the different heading (excluding heading No. 64.06) from that covering the products obtained

HS Heading Number	Product Description	Condition for origin country acknowledgement
65.03	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 65.01, whether or not lined or trimmed	Manufactured from products other than those of heading No. 65.01 or 65.03
65.04	Hats and other headgear, plaited or made by assembling strips of any materials, whether or not lined or trimmed	Manufactured from products other than those of heading No. 65.02 or 65.04
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufactured from products other than those of heading No. 66.01, in which the value of non-originating products used does not exceed 50 percent of the value of the products obtained
70.05	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	Manufactured from products other than those of heading Nos. 70.03 to 70.05
70.06	Glass of heading Nos. 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	Manufactured from products other than those of heading Nos. 70.03 to 70.06
70.07	Safety glass, consisting of touchened (tempered) or laminated glass	Manufactured from products other than those of heading Nos. 70.03 to 70.07
70.08	Multiple-walled insulating units of glass	Manufactured from products other than those of heading Nos. 70.03 to 70.06, or 70.08
70.09	Glass mirrors, whether or not framed, including rear-view mirrors	Manufactured from products other than those of heading Nos. 70.03 to 70.07, or 70.09
ex.70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass: Cut-worked containers	Manufactured from products of heading No. 70.10, cutting of non-originating products the value of which does not exceed 50 percent of the value of the products obtained, or manufactured from products other than those of heading No. 70.10

HS Heading Number	Product Description	Condition for origin country acknowledgement
ex.70.13	Glass ware 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) Cut-worked articles	Manufactured from products of heading No. 70.13, cutting of non-originating products the value of which does not exceed 50 percent of the value of the products obtained, or manufactured from products other than those of heading No. 70.13
ex.70.16	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms: Leaded lights and the like	Manufactured from products other than those of heading Nos. 70.03 to 70.06, or 70.16
ex.70.19	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics): Other than glass fibres and yarns	Manufactured from unworked glass fibres of heading No. 70.19 or manufactured from products other than those of heading No. 70.19
ex.71.02	Diamonds, whether or not worked, but not mounted or set: Cut or otherwise worked	Manufactured from products other than those of heading No. 71.02 or manufactured from unworked diamonds of heading No. 71.02
ex.71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form: Semi-manufactured	Manufactured from products other than that of heading No. 71.06 or manufactured from unwrought silver of heading No. 71.06
ex.71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form: Semi-manufactured	Manufactured from products other than those of heading No. 71.10 or manufactured from unwrought of heading No. 71.10

HS Heading Number	Product Description	Condition for origin country acknowledgement
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufactured from unworked products of heading Nos. 71.01 to 71.04
71.17	Imitation jewellery	Manufactured from products other than those of heading No. 71.17 excluding chain of metal
72.07	Semi-finished products of iron or non-alloy steel	Manufactured from products those of heading No. 72.06 or 72.07
72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated	Manufactured from products other than those of heading No. 72.07, 72.08 or 72.11
72.09	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated	Manufactured from products other than those of heading Nos. 72.07 to 72.09 or 72.11
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated	Manufactured from products other than those of heading Nos. 72.07 to 72.11
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated	Manufactured from products other than those of heading Nos. 72.07 to 72.09, or 72.11
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad plated or coated	Manufactured from products other than those of heading Nos. 72.07 to 72.12
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel	Manufactured from products other than those of heading No. 72.07, 72.13 or 72.14
72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling	Manufactured from products other than those of heading No. 72.07, 72.13 or 72.14
72.15	Other bars and rods of iron or non-alloy steel	Manufactured from products other than those of heading Nos. 72.07 or 72.13 to 72.15
72.16	Angles, shapes and sections of iron or non-alloy steel	Manufactured from products other than those of heading Nos. 72.07 to 72.16
72.17	Wire of iron non-alloy steel	Manufactured from products other than those of heading Nos. 72.13 to 72.15 or 72.17
72.19	Flat-rolled products of stainless steel, of a width of 600 mm or more	Manufactured from products other than semi-finished products of heading No. 72.18 and from products other than those of heading No. 72.19
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm	Manufactured from products other than semi-finished products of heading No. 72.18 and from products other than those of heading Nos. 72.19 and 72.20

HS Heading Number	Product Description	Condition for origin country acknowledgement
72.21	Bars and rods, hot rolled, in irregularly wound coils, of stainless steel	Manufactured from products other than semi-finished products of heading No. 72.18 and from products other than those of heading Nos. 72.21 and 72.22
72.22	Other bars and rods of stainless steel, angles, shapes and sections of stainless steel: (1) Bars and rods  (2) Angles, shapes and sections	Manufactured from products other than semi-finished products of heading No. 72.18 and from products other than those of heading Nos. 72.21 and 72.22 Manufactured from products other than semi-finished products of heading No. 72.18 and from products other than those of heading Nos. 72.19 to 72.22
72.23	Wire of stainless steel	Manufactured from products other than semi-finished products of heading No. 72.21 to 72.23
72.25	Flat-rolled products of other alloy steel, of a width of 600 min or more	Manufactured from products other than those of heading No. 72.24 and from products other than those of heading No. 72.25
72.26	Flat-rolled products of other alloy steel, of a width of less than 600 mm	Manufactured from products other than semi-finished products of heading No. 72.24 and from products other than those of heading Nos. 72.25 and 72.26
72.27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel	Manufactured from products other than semi-finished products of heading No. 72.24 and from products other than those of heading Nos. 72.27 and 72.28
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars, and rods, of alloy or non-alloy steel: (1) Angles, shapes and sections  (2) Other	Manufactured from products other than semi-finished products of heading No. 72.24 and from products other than those of heading Nos. 72.25, 72.26 and 72.28 Manufactured from products other than semi-finished products of heading No. 72.24 and from products other than those of heading Nos. 72.27 and 72.28
72.29	Wire of other alloy steel	Manufactured from products other than those of heading Nos. 72.27 to 72.29

HS Heading Number	Product Description	Condition for origin country acknowledgement
73.01	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel	Manufactured from products other than those of heading Nos. 72.07 to 72.12 and from products other than semi-finished products of heading No. 72.18 and from products other than those of heading Nos. 72.19, 72.20 or 72.22 and from products other than semi-finished products of heading No. 72.24 and from products other than those of heading Nos. 72.25, 72.26, 72.28, or 73.01
73.02	Railway or tramway track construction material of iron or steel, the following: rails, check-rails, and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bed plates, ties and other material specialized for jointing or fixing rails	Manufactured from products of heading No. 72.06 or 72.18 excluding semi-finished products and from products of heading No. 72.24 excluding semi-finished products
73.04	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel	Manufactured from products of heading No. 72.07, 72.18 or 72.24
73.05	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4mm, of iron or steel	Manufactured from products of heading No. 72.07, 72.18 or 72.24
73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel	Manufactured from products of heading No. 72.07, 72.18 or 72.24
73.07	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel	Manufactured from products other than those of heading Nos. 73.03 to 73.07
73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated	Manufactured from products other than those of heading No. 72.17, 72.23, 72.29 or 73.12
73.13	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	Manufactured from products other than those of heading No. 72.17, 72.23, 72.29 or 73.13
74.02	Unrefined copper; copper anodes for electrolytic refining	Manufactured from products other than those of heading No. 74.01 or 74.02
74.03	Refined copper and copper alloys, unwrought	Manufactured from products other than those of heading Nos. 74.01 to 74.03
74.07	Copper bars, rods and profiles	Manufactured from products other than those of heading Nos. 74.07 to 74.09

HS Heading Number	Product Description	Condition for origin country acknowledgement
74.08	Copper wire	Manufactured from products other than those of heading Nos. 74.07 to 74.09
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15mm	Manufactured from products other than those of heading No. 74.07 or 74.09
74.10	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15mm)	Manufactured from products other than those of heading Nos. 74.07 to 74.10
74.11	Copper tubes and pipes	Manufactured from products other than those of heading No. 74.07, 74.09 or 74.11
74.12	Copper tubes or pipe fittings (for example, couplings, elbows, sleeves)	Manufactured from products other than those of heading No. 74.07, 74.09, 74.11 or 74.12
74.13	Standard wire, cables, plaited bands and the like, of copper not electrically insulated	Manufactured from products other than those of heading No. 74.07, excluding profiles, of which the maximum cross-sectional dimension does not exceed 6mm, and from products other than those of heading No. 74.08 or 74.09, of which the maximum cross-sectional dimension does not exceed 6mm, and from products other than those of heading No. 74.13
75.02	Unwrought nickel	Manufactured from products other than those of heading No. 75.01 or 75.02
75.05	Nickel bars, rods, profiles and wire	Manufactured from products other than those of heading No. 75.05 or 75.06
75.06	Nickel plates, sheets, strip and foil	Manufactured from products other than those of heading No. 75.05 or 75.06
75.07	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	Manufactured from products other than those of heading Nos. 75.05 to 75.07
ex.75.08	Other articles of nickel: Electro-plating anodes, of nickel, including those produced by electrolysis	Manufactured from products other than cathodes of heading No. 75.01 or from products other than those of heading Nos. 75.05 to 75.08
76.04	Aluminium bars, rods and profiles	Manufactured from products other than those of heading Nos. 76.04 to 76.06
76.05	Aluminium wire	Manufactured from products other than those of heading Nos. 76.04 or 76.06
76.06	Aluminium plates, sheets and strip of a thickness exceeding 0.2 mm	Manufactured from products other than those of heading Nos. 76.04 to 76.06
76.07	Aluminium foiled (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm	Manufactured from products other than those of heading Nos. 76.04 to 76.07

HS Heading Number	Product Description	Condition for origin country acknowledgement
76.08	Aluminium tubes and pipes	Manufactured from products other than those of heading No. 76.04, 76.06 or 76.08
76.09	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	Manufactured from products other than those of heading No. 76.04, 76.06, 76.08 or 76.09
76.14	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated	Manufactured from products other than those of heading No. 76.05, of which the maximum cross-sectional dimension does not exceed 6 mm, and from products other than those of heading No. 76.14
78.03	Lead bars, rods, profiles and wire	Manufactured from products other than those of heading No. 78.03 or 78.04
78.04	Lead plates, sheets, strip and foil; lead powders and flakes	Manufactured from products other than those of heading No. 78.03 or 78.04
78.05	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	Manufactured from products other than those of heading Nos. 78.03 to 78.05
79.04	Zinc bars, rods, profiles	Manufactured from products and wire other than those of heading No. 79.04 or 79.05
79.05	Zinc plates, sheets, strip and foil	Manufactured from products other than those of heading No. 79.04 or 79.05
79.06	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	Manufactured from products other than those of heading Nos. 79.04 to 79.06
80.03	Tin bars, rods, profiles and wire	Manufactured from products other than those of heading No. 80.03 or 80.04
80.04	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm	Manufactured from products other than those of heading No. 80.03 or 80.04
ex.80.05	Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes: Foil	Manufactured from products other than those of heading Nos. 80.03 to 80.05
80.06	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	Manufactured from products other than those of heading No. 80.03, 80.04 or 80.06
ex.Chapter 81	Other base metals; cermets; articles thereof, excluding products of heading No. 81.13	Manufactured from products other than those (except unwrought) of the same tariff heading as the products obtained
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	Manufactured in which the value of the non-originating used products of the different tariff heading of the products obtained does not exceed 40 percent of the value of the products obtained, and also in which the value of the non-originating products of the same tariff heading as the product does not exceed 5 percent of the value of the products obtained

HS Heading Number	Product Description	Condition for origin country acknowledgement
ex.Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles, excluding products of heading No. 85.10 or 85.24	Manufactured in which the value of the non-originating used products of the different tariff heading of the products obtained does not exceed 40 percent of the value of the products obtained, and also in which the value of the non-originating products of the same tariff heading as the product does not exceed 5 percent of the value of the products obtained
85.10	Shavers and hair clippers, with selfcontained electric motor	Manufactured in which the value of the non- originating used products of the different tariff heading of the products obtained and non-originating razor blades of heading No. 85.10 does not exceed 40 percent of the value of the products obtained, and also in which the value of the non-originating products (excluding razor blades) of the same tariff heading as the product does not exceed 5 percent of the value of the products obtained
85.24	Records, tapes, and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37	Manufactured in which the value of the non-originating used products of the different tariff heading (other than those of heading No.85.23) of the products obtained does not exceed 40 percent of the value of the products obtained and also in which the value of the non-originating products of the same tariff heading as the product and of heading No. 85.23 does not exceed 5 percent of the value of the products obtained
Chapter 86	Railway or tramway locomotives, rollingstock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electromechanical) traffic signalling equipment of all kinds	Manufactured in which the value of the non-originating used products of the different tariff heading of the products obtained does not exceed 40 percent of the value of the products obtained, and also in which the value of the non-originating products of the same tariff heading as the product does not exceed 5 percent of the value of the products obtained
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	Manufactured in which the value of the non-originating used products of the different tariff heading of the products obtained does not exceed 40 percent of the value of the products obtained, and also in which the value of the non-originating products of the same tariff heading as the product does not exceed 5 percent of the value of the products obtained

HS Heading Number	Product Description	Condition for origin country acknowledgement
Chapter 88	Aircraft, spacecraft, and parts thereof	Manufactured in which the value of the non-originating used products of the different tariff heading of the products obtained does not exceed 40 percent of the value of the products obtained, and also in which the value of the non-originating products of the same tariff heading as the product does not exceed 5 percent of the value of the products obtained
Chapter 89	Ships, boats and floating structures	Manufactured in which the value of the non-originating used products of the different tariff heading of the products obtained does not exceed 40 percent of the value of the products obtained, and also in which the value of the non-originating products of the same tariff heading as the product does not exceed 5 percent of the value of the products obtained
ex.Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof, excluding products of heading No.90.01 or 90.30	Manufactured in which the value of the non-originating used products of the different tariff heading of the products obtained does not exceed 40 percent of the value of the products obtained, and also in which the value of the non-originating products of the same tariff heading as the product does not exceed 5 percent of the value of the products obtained
90.30	Oscilloscopes, spectrum analysers and other instruments and apparatus, for measuring or checking electrical quantities, excluding meter of heading No.90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations:	Manufactured in which the value of the non-originating used products of the different tariff heading of the products obtained and of parts and accessories of heading No.90.30 does not exceed 40 percent of the value of the product obtained, and also in which the value of the non-originating products of the same tariff heading as the product (excluding parts and accessories) does not exceed 5 percent of the value of the products obtained
ex.Chapter 91	Clocks and watches and parts thereof, excluding products of heading No.91.13	Manufactured in which the value of the non-originating used products of the different tariff heading of the products obtained does not exceed 40 percent of the value of the products obtained, and also in which the value of the non-originating products of the same tariff heading as the product does not exceed 5 percent of the value of the products obtained

HS Heading Number	Product Description	Condition for origin country acknowledgement
Chapter 92	Musical instruments; parts and accessories of such articles	Manufactured in which the value of the non-originating used products of the different tariff heading as the products obtained does not exceed 40 percent of the value of the products obtained, and also in which the value of the non-originating products of the same tariff heading as the product does not exceed 5 percent of the value of the products obtained
Chapter 93	Arms and ammunition, parts and accessories thereof	Manufactured in which the value of the non-originating used products of the different tariff heading as the products obtained does not exceed 40 percent of the value of the products obtained, and also in which the value of the non- originating products of the same tariff heading as the product does not exceed 5 percent of the value of the products obtained
ex.Chapter 94	Furniture; bedding,mattresses, mattress supports, cussions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings, excluding products of heading Nos. 94.04 to 94.06	Manufactured from products of the different tariff heading as the products obtained, other than manufacture from products of heading No.94.04
95.03	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufactured from products other than those of heading No.85.01, 85.03, 85.04, 85.26 or 95.03 and in which the value of the non-originating products used does not exceed 50 percent of the value of the products obtained
ex.96.01	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding): Articles	Manufactured from products other than those of heading No.96.01 excluding worked products

HS Heading Number	Product Description	Condition for origin country acknowledgement
ex.96.03	<p>Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees)</p> <p>Brooms and brushes, excluding articles of sub-heading No.9603.10; paint rollers; squeegees and mops</p> <p>Hand-operated mechanical floor sweepers, not motorised</p>	<p>Manufactured from products other than those of heading No.96.03 and in which the value of the non-originating products used does not exceed 50 percent of the value of the products obtained</p> <p>Manufactured from products other than hand operated mechanical floor sweepers, not mortorized, of heading No.96.03</p>
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufactured from products other than those of heading No.96.06 in which the value of the non- originating products used does not exceed 50 percent of the value of the products obtained
ex.96.08	<p>Ballpoint pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No.96.09:</p> <p>Fountain pens, stylograph pens and other pens and pen-holders</p>	Manufactured from products other than those of heading No.96.08 excluding pen nibs and nib points
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; inkpads, whether or not inked, with or without boxes	Manufactured from products other than those of heading No.96.12 and in which the value of the non- originating products used does not exceed 50 percent of the value of the products obtained
ex.96.14	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof: Smoking pipes or pipe bowls of wood	Manufactured from products other than those of heading No.96.14 excluding roughly shaped blocks of wood

HS Heading Number	Product Description	Condition for origin country acknowledgement
96.17	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners	Manufactured from products other than those of heading No.70.12 or 96.17

## ANNEX 8

**LIST OF PRODUCTS TO WHICH PREFERENCE-GIVING COUNTRY  
CONTENT RULE IS NOT APPLIED**

Note: The products to which preference-giving country content rule is not applied are divided into 8 product groups on the basis of their commodity peculiarities.

Group Number	Tariff Item Number	Description
1	41.04	Leather of bovine or equine animals, without hair on, other than leather of heading No. 41.08 or 41.09
	4104.10	Whole bovine skin leather, of a unit surface area not exceeding 28 square feet (2.6 square meters) 1 Tanned or retanned but not further prepared, whether or not split 3 Other whole bovine skin leather than tanned, retanned or parchment-dressed one
		Other bovine leather and equine leather, tanned or retanned but not further prepared, whether or not split
	4104.21	Bovine leather, vegetable pre-tanned
	4104.22	Bovine leather, otherwise pre-tanned
	4104.29	Other
		Other bovine leather and equine leather, parchment-dressed or prepared after tanning
	4104.31	Full grains and grain splits 2 Other than parchment-dressed
	4104.39	Other 2 Other than parchment-dressed
	41.05	Sheep or lamb skin leather, without wool on, other than leather of heading No. 41.08 or 41.09
	4105.20	Parchment-dressed or prepared after tanning 2 Other than parchment-dressed
	41.06	Goat or kid skin leather, without hair on, other than leather of heading No.41.08 or 41.09
	4106.20	Parchment-dressed or prepared after tanning 2 Other than parchment-dressed
	41.07	Leather of other animals, without hair on, other than leather of heading No.41.08 or 41.09
	4107.10	Of swine 2 Leather of swine, without hair on, other than parchment-dressed of reptiles
		Of reptiles
	4107.29	Other 2 Leather of reptiles, excluding vegetable pre-tanned, other than parchment-dressed
	4107.90	Of other animals 2 Leather of other animal other than parchment-dressed
	41.09	Patent leather and patent laminated leather;
	4109.00	Metallised leather

Group Number	Tariff Item Number	Description
2	42.02	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, 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 plastic sheeting, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper
		Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers
	4202.11	With outer surface of leather, of composition leather or of patent leather
	4202.12	With outer surface of plastics or of textile materials
		Handbags, whether or not with shoulder strap, including those without handle
	4202.21	With outer surface of leather, or composition leather or of patent leather
	4202.22	With outer surface of plastic sheeting or of textile materials
	4202.29	Handbags (including those without handle), with outer surface of other material
		Articles of a kind normally carried in the pocket or in the handbag
	4202.31	With outer surface of leather, of composition leather or of patent leather
	4202.32	With outer surface of plastic sheeting or of textile materials
		Travelling-bags, toilet bags, rucksacks, shopping-bags, map-cases, cigarette-cases, tobacco-pouches, tool bags and similar containers
	4202.91	With outer surface of leather, of composition leather or of patent leather
	4202.92	With outer surface of plastic sheeting or of textile materials
	96.05 9605.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning
3	43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading No.43.03
	43.03	Articles of apparel, clothing accessories and other articles of fur skin
4	Chapter 46 ex	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork Articles of plastic materials
5	Section XI	Textiles and textile articles, other than batics cotton woven fabrics of heading Nos. 52.08 to 52.12 certified as hand-dyed by the Government or a Government instrumentality of the country of origin

Group Number	Tariff Item Number	Description
6	64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather
	64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials
	64.05	Other footwear
	6405.10	With uppers of leather or composition leather 1 With outer soles of leather and uppers of composition leather 2 With outer soles of rubber, plastics or composition leather and uppers of composition leather
	6405.90	Other footwear, with uppers other than of leather, composition leather or textile materials 1 With outer soles of rubber, plastics, leather or composition leather
7	65.01	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt
	65.03	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No.65.01, whether or not lined or trimmed
	65.05	Hats and other headgers, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed
	6505.90	Other than hair-nets
8	95.01	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages
	95.02	Dolls representing only human beings
	95.03	Other toys; reduced-sized ("scale") models and similar recreational models, working or not; puzzles of all kinds

**ANNEX 9****LIST OF COUNTRIES EXCLUDED FROM THE GSP**

Bahamas  
Bermuda  
Brunei Darussalam  
Cayman Islands  
Cyprus  
Greenland  
Guam  
Hong Kong  
Israel  
Kuwait  
Macao  
Netherlands Antilles  
New Caledonia  
Qatar  
Republic of Korea  
Singapore  
Taiwan Province of China  
United Arab Emirates  
U.S. Virgin Islands

**ANNEX 10****FORMS OF DOCUMENTARY EVIDENCE****Specification and Languages of Forms of Documentary Evidence****1. Combined declaration and certificate of origin (Form A)**

The format of Form A has been agreed internationally and the form has to comply with the following specifications and languages:

- (1) Measurements: 210mm x 297mm
- (2) Quality of paper: Writing paper of fine quality and weighing not less than 25 grams per square meter.
- (3) Special requirements: Green machine-turned background making any falsification by chemical or mechanical means apparent to the eye.
- (4) Languages: Form A may be printed and completed in English or French. The notes on the back of Form A may be printed in the language of the preference-receiving country.

**2. Certificate of Materials Imported from Japan and Certificate of Cumulative Working/Processing**

The formats of Certificate of Materials Imported from Japan and Certificate of Cumulative Working/Processing have to comply with the following specifications and languages:

- (1) Measurements: 210mm x 297mm
- (2) Quality of paper: Writing paper of fine quality and weighing not less than 25 grams per square meter
- (3) Languages: Certificates may be printed and completed in English or French

# Certificate of Origin

<b>1. Goods consigned from (Exporter's business name, address, country)</b>			Reference No <b>A 83381</b>  <p style="text-align: center;"><b>GENERALIZED SYSTEM OF PREFERENCES CERTIFICATE OF ORIGIN (Combined declaration and certificate) FORM A</b></p> Issued in _____ (country) <span style="float: right;">See Notes overleaf</span>		
<b>2. Goods consigned to (Consignee's name, address, country)</b>			<b>4. For official use</b>		
<b>3. Means of transport and route (as far as known)</b>					
<b>5. Item number</b>	<b>6. Marks and numbers of packages</b>	<b>7. Number and kind of packages; description of goods</b>	<b>8. Origin criterion (see Notes overleaf)</b>	<b>9. Gross weight or other quantity</b>	<b>10. Number and date of invoices</b>
<b>11. Certification</b>  It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.   _____ Place and date, signature and stamp of certifying authority			<b>12. Declaration by the exporter</b>  The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in _____ (country) and that they comply with the origin requirements specified for those goods in the Generalized System of Preferences for goods exported to _____ (importing country)  _____ Place and date, signature of authorized signatory		

## NOTES (1996)

## I. Countries which accept Form A for the purposes of the generalized system of preferences (GSP):

Australia*	Norway	European Union:	Ireland
Canada	Switzerland	Austria	Italy
Japan	United States of America***	Belgium	Luxembourg
New Zealand**		Denmark	Netherlands
		Finland	Portugal
		France	Spain
Republic of Belarus		Federal Republic of Germany	Sweden
Republic of Bulgaria		Greece	United Kingdom
Czech Republic			
Republic of Hungary			
Republic of Poland			
Russian Federation			
Slovakia			

Full details of the conditions covering admission to the GSP in these countries are obtainable from the designated authorities in the exporting preference-receiving countries or from the customs authorities of the preference-giving countries listed above. An information note is also obtainable from the UNCTAD secretariat.

## II. General conditions

To qualify for preference products must:

- Fall within a description of products eligible for preference in the country of destination. The description entered on the form must be sufficiently detailed to enable the products to be identified by the customs officer examining them;
- Comply with the rules of origin of the country of destination. Each article in a consignment must qualify separately in its own right; and
- comply with the consignment conditions specified by the country of destination. In general, products must be consigned direct from the country of exportation to the country of destination but most preference-giving countries accept passage through intermediate countries subject to certain conditions. (For Australia, direct consignment is not necessary).

## III. Entries to be made in box 8

Preference products must either be wholly obtained in accordance with the rules of the country of destination or sufficiently worked or processed to fulfil the requirements of that country's origin rules.

- Products wholly obtained: for export to all countries listed in Section I, enter the letter "P" in box 8 (for Australia and New Zealand box 8 may be left blank).
- Products sufficiently worked or processed: for export to the countries specified the entry in box 8 should be as follows:
  - United States of America: for single country shipments enter the letter "Y" in box 8, for shipments from recognized associations of countries the letter "Z", followed by the sum of the cost or value of the domestic materials and the direct cost of processing, expressed as a percentage of the ex-factory price of the exported products; (example "Y" 35% or "Z" 35%).
  - Canada: for products which meet origin criteria from working or processing in more than one eligible least developed country enter letter "G" in box 8; otherwise "F".
  - Japan, Norway, Switzerland and the European Union: enter the letter "W" in box 8 followed by the Customs Co-operation Council Nomenclature (Harmonized System) heading of the exported product; (example "W" 96.18).
  - Bulgaria, Czech Republic, Hungary, Poland, the Russian Federation and Slovakia: for products which include value added in the exporting preference-receiving country enter the letter "Y" in box 8 followed by the value of imported materials and components expressed as a percentage of the f.o.b. price of the exported products (example "Y" 45%); for products obtained in a preference-receiving country and worked or processed in one or more other such countries, enter "PK".
  - Australia and New Zealand: Completion of the box 8 is not required. It is sufficient that a declaration be properly made in box 12.

\* For Australia, the main requirement is the exporter's declaration on the normal commercial invoice. Form A, accompanied by the normal commercial invoice, is an acceptable alternative, but official certification is not required.

\*\* Official certification is not required.

\*\*\* The United States does not require GSP Form A. A declaration setting forth all detailed information concerning the production or manufacture of the merchandise is considered sufficient only if requested by the District Collector of Customs.

# Certificate of Materials Imported from Japan

Annex to Certificate of Origin		Ref. No. ....	
<b>CERTIFICATE OF MATERIALS IMPORTED FROM JAPAN WHICH WERE USED FOR MANUFACTURE OF THE GOODS DESCRIBED IN CERTIFICATE OF ORIGIN</b>			
(Ref. No. ....)			
Issued in .....(country)			
Export Goods		Materials imported from Japan	
Description	Quantity	Description	Quantity
<b>Certification</b> It is hereby certificated, on the basis of control carried out, that the declaration by the exporter is correct.  ..... Place and date, signature and stamp of certifying authority		<b>Declaration by the exporter</b> The undersigned hereby declares that the above details are correct.  ..... Place and date, signature of authorized signatory	

Certificate of Cumulative Working/Processing

Annex to Certificate of Origin				Ref. No. ....			
<p><b>COMULATIVE WORKING/PROCESSING CERTIFICATE</b></p> <p>(Ref. No. of Certificate of Origin .....)</p> <p>Issued in ..... (country)</p>							
<b>Products (Materials)</b>				<b>Products</b>			
<b>Producing country</b>	<b>Description</b>	<b>Quantity</b>	<b>Value</b>	<b>Producing country</b>	<b>Description</b>	<b>Quantity</b>	<b>Value</b>
<p><b>Certification</b></p> <p>It is hereby certificated, on the basis of control carried out, that the declaration by the exporter is correct.</p> <p>.....</p> <p>Place and date, signature and stamp of certifying authority</p>				<p><b>Declaration by the exporter</b></p> <p>The undersigned hereby declares that the above details are correct.</p> <p>.....</p> <p>Place and date, signature of authorized signatory</p>			

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