

Generalized System of Preferences

HANDBOOK ON THE SCHEME OF JAPAN 2000/2001



UNITED NATIONS

Generalized System of Preferences

HANDBOOK ON THE SCHEME OF JAPAN

(RAS/97/A18)

**UNCTAD Technical Cooperation Project on
Assistance to Countries of the Asian Region on MFN
and Preferential Tariffs Negotiations and GSP Utilization**

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.

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.

The present handbook gives practical guidance on how to utilize the preferences granted under the GSP scheme of Japan.

In addition to explanations on 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.

This handbook is published under the auspices of the UNCTAD Technical Cooperation Project on Assistance to Countries of the Asian Region on MFN and Preferential Tariffs Negotiations and GSP Utilization (RAS/97/A18). Its publication has been made possible thanks to a financial contribution from the Government of Japan.

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.

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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.

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JAPAN'S GSP SUMMARY

1. **Effective period**

1 August 1971 – 31 March 31 2001

2. **Beneficiaries**

162 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 of 74 HS headings (Positive list)	All industrial, forestry and mining products save for 27 exceptions
GSP rates	Various tariff reductions on the MFN rate	Duty free (Exception: 50 per cent reduction on the MFN rate for 66 selected products)
Safeguard	Escape clause	Ceiling (126 product groups) Escape clause (for other products)

4. **Special measures for LDCs**

Duty-free entry with no ceiling is granted to all products originating in the least developed countries (LDCs) if these products are covered by the Japanese GSP scheme.

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 (Negative list)

Step 3: Assess the preferential margin

Agricultural products	→	annex 2
Industrial products	→	annex 4 (50 per cent tariff cut)

Step 4: Check ceiling lists

Industrial products	→	annexes 5 and 6
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(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
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(See annex 8, List of products to which preference-giving country content rule is not applied.)

Step 6: Check consignment conditions

(See part II, 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, Documentary evidence; and annex 10, 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 162 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:

- (a) The economy of the country or territory must be in the process of development;
- (b) The country must be one a member of UNCTAD;
- (c) The territory must have its own tariff and trade system;
- (d) The country or territory must wish to receive a special benefit with regard to customs duty;
- (e) 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 Japan's GSP scheme for fiscal year 2000/2001

(* : least developed country)

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

B. Product coverage

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

Japan grants preferences for selected agricultural and fishery products in 74 HS headings. The full list is set out in annex 2.

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 products in 27 HS headings. The list of products not covered by the scheme is set out in annex 3.

	Product coverage		Tariff cuts	Safeguard
Agricultural products	74 HS headings		0 - 100% cut	Escape clause
Industrial products	All products, excluding 27 HS headings	Non-ceiling items: other industrial products	100% cut (duty-free)	Escape clause
		Ceiling items: about 440 HS headings (126 product groups)	100% cut (duty-free)	Ceiling
		Selected products (66 HS headings)	50% cut	Ceiling

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 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 - 66 HS headings”, contained in annex 4 “List of selected products (50 per cent tariff cuts)”, for which tariffs are reduced by 50 per cent from MFN rates.

D. Ceilings

1. *Ceilings*

- (a) There are no ceilings for agricultural products (HS Chapters 1-24) there are no ceilings.
- (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 126 product groups, each covering products in a HS Chapter, heading or sub-heading, the ceilings are calculated for each fiscal year. Information about the current fiscal year (April 2000 to March 2001) is given in annex 5.

2. *Calculation formula*

- (a) With regard to items whose imports are considered to entail fewer difficulties for the domestic industries:

Ceilings = Add 10 per cent of total imports from non-beneficiary countries of two years before to total imports from beneficiary countries except LDCs in 1989.

- (b) For sensitive products to which the calculation formula above is not applicable, ceilings are calculated in the following manner (depending on the situation of the domestic industry affected):

Ceilings: (i) Ceiling of the previous fiscal year, multiplied by 1.06; or
 (ii) Ceiling of the previous fiscal year, multiplied by 1.03; or
 (iii) Ceiling of the previous fiscal year.

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 fourth of the total value/quantity of the ceiling.

4. *Flexible administration of ceilings and maximum country amounts*

For products posing no threat or injury to Japan's domestic industry, imports will be allowed to continue under preferential treatment until a threat or injury is eventually caused, even after the imports have exceeded the ceiling or the maximum country amount. This procedure applies to ceilings of 35 product groups and maximum country amounts of 66 product groups; it may lead to ceilings and maximum country amounts being considerably exceeded.

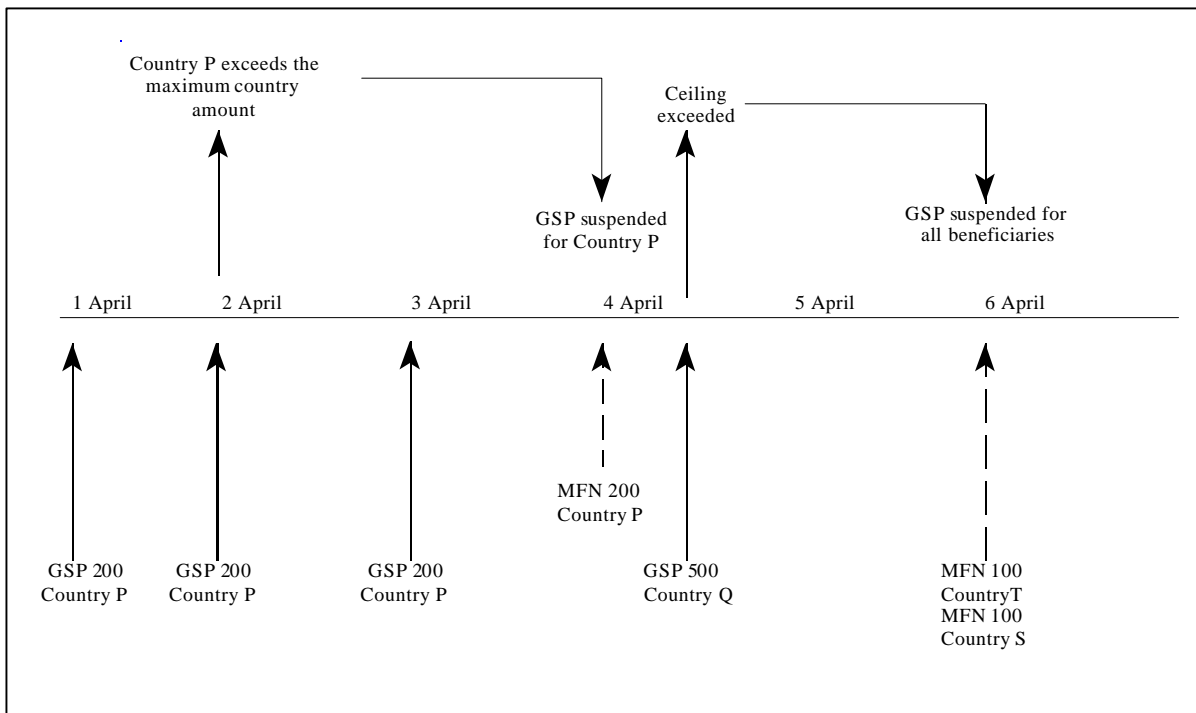
5. *Administration of ceilings and maximum country amounts*

Ceilings and maximum country amounts are administered on a first-come-first-served basis subject to daily or monthly control, or by prior allotment (annex 5).

(a) Daily control

In the case of 38 product groups, imports are computed daily and the MFN rate is imposed two days after the ceiling or maximum country amount has been exceeded.

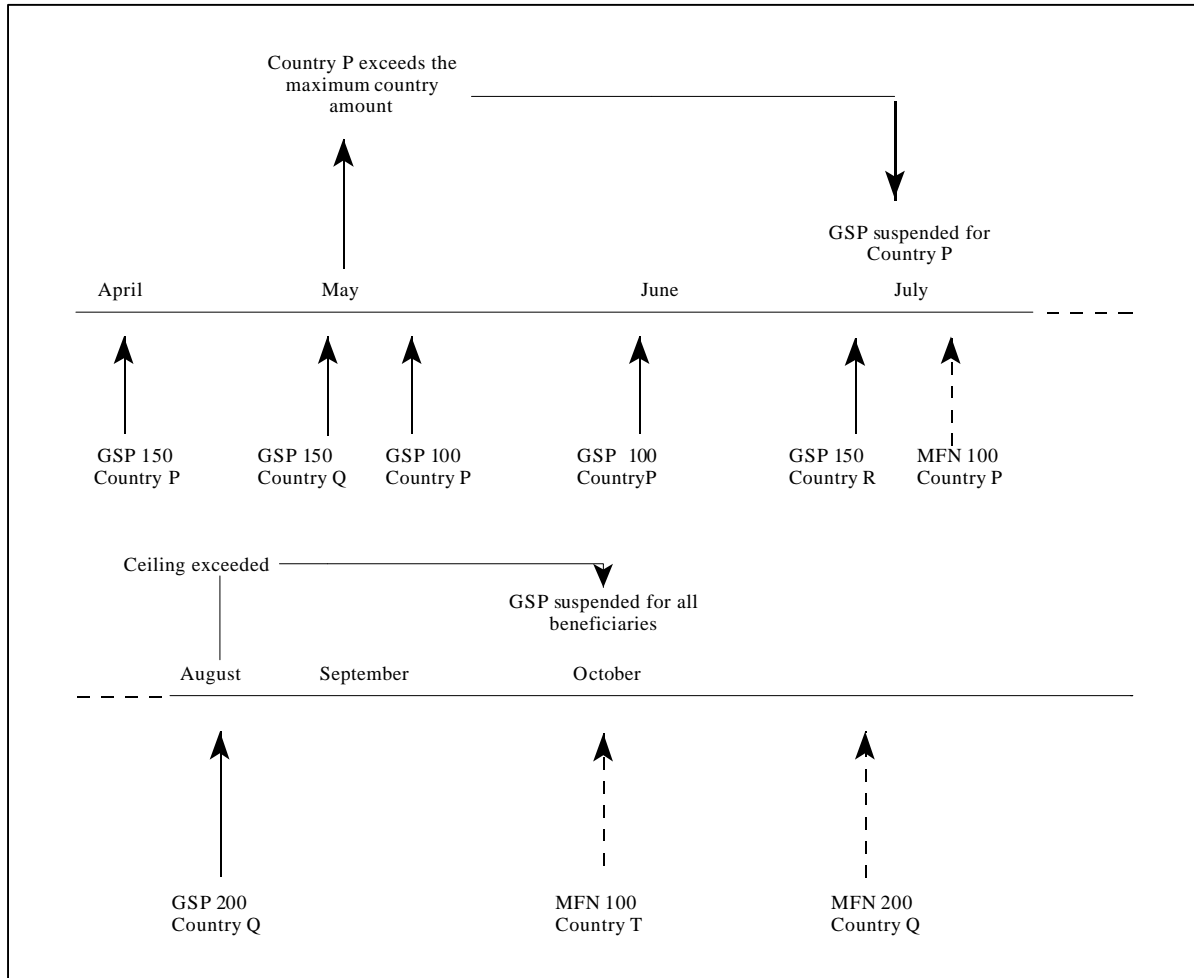
Example: product group A (ceiling: 1,000; maximum country amount: 250)



(b) Monthly control

In the case of 66 product groups, imports are computed monthly and the MFN rate is applied on the first day of the second month after the month in which the imports have exceeded the ceiling or the maximum country amount.

Example: product group B (ceiling: 800; maximum country amount: 200)



(c) Prior allotment

In the case of 22 product groups, the preferential ceiling is allotted each fiscal year to importers of those products.

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 on 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 beneficiaries excluded from preferential treatment is given in annex 9.

G. Special treatment for the least developed countries

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

- (a) Duty-free entry; and
- (b) Preferential imports exempt from ceiling restrictions.

	Product coverage	Tariff cuts	Safeguard
Agricultural products	74 HS headings	100% cut (duty-free)	Escape clause
Industrial products	All industrial products excluded 27 HS headings	100% cut (duty-free)	Escape clause No ceiling

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)

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

- (i) In principle, the goods must be transported directly to Japan, without passing through any territory other than the exporting preference-receiving country.
- (ii) However, with regard to goods transported to Japan through territories other than the exporting preference-receiving country, they are entitled to preferential treatment if:
 - (a) They have not undergone any operations in the transit countries other than trans-shipment or temporary storage exclusively on account of transport requirements, and
 - (b) 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.
- (iii) 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:
 - (a) The transportation to Japan from the country where the exhibition (or similar event) has been held falls under (i) or (ii) above; and
 - (b) 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 to obtain 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:

1. Operations to ensure the preservation of products in good condition during transport and storage (drying, freezing, placing in salt water and similar operations);
2. Simple cutting or screening;
3. Simple placing in bottles, boxes and similar packing cases;
4. Repacking, sorting or classifying;
5. Marking or affixing of marks, labels or other distinguishing signs on products or their packaging;
6. Simple mixing of non-originating products;
7. Simple assembly of parts of non-originating products;
8. Simple making up of sets of articles of non-originating products;
9. A combination of two or more operations specified in 1-8.

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):

1. 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.
2. 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 shall 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.

In detail, the group enjoys the following effects when the substantial manufacturing standards are applied:

1. Goods wholly obtained in the group or goods imported from Japan to the group are treated as originating in the group
2. 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 (annex 10) must be submitted to the Japanese customs authorities up on 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) Material 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:

Certificate of Materials Imported from Japan (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 respectively 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.

ANNEX 1

General note of list for readers

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 (50 per cent tariff cuts)

ref. the Annexed Table No.3 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 Japan's GSP eligible products and other products, for instance, the Customs Tariff schedules of Japan 2000, 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 2 Other: - Cuttle fish and squid (in airtight containers) - Jellyfish, - Sea cucumbers and sea urchins - Other	 6.4 % 9 % 8 % 8% 7.2 %

(2) Provisions of Customs Tariff Schedules:

Tariff Item Nuber	Description	General Rate	WTO Rate	GSP Rate	Temporary Rate
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved				
1605.90	Other				
	1. Smoked - Of cuttle fish, squid, scallops and adductors of shellfish - Other	9.6 %	6.7 %	6.4 %	
	2. Other - Of cuttle fish, squid and jellyfish -- Cuttle fish and squid --- In airtight containers ---- Containing rice ---- Other --- Other ---- Containing rice ---- Other -- Jellyfish - Sea cucumbers and sea urchins - Other -- Abalones --- In airtight containers --- Other -- Scallops -- Of other molluscs --- In airtight containers --- Other -- Other	15 % 12 % 9.6 %	 10.5 % 10% 10 % 9.6 %	 9 % 8 % 8 % 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		
	1. Smoked Other molluscs and othe aquatic invertebrates tha cuttle fish, squid, scallops and adductors of shellfish	6.7	6.4
	2. Other Cuttle fish and squid, in airtight contaners Jellyfish Sea cucumbers and sea urchins Other (excluding cuttle fish, squid, jellyfish, sea cucumbers and sea urchins)	10.5 10 10 9.6	9 8 8 7.2

ANNEX 2

Positive list of agricultural products

POSITIVE LIST OF AGRICULTURAL PRODUCTS (HS CHAPTERS 1-24)

Note: Duty free entry is granted for all products originated in the LDCs, in case the products are covered by GSP scheme

Tariff Item Number	Description	MFN Rate %	GSP Rate %
03.01	Live fish:		
0301.10	Ornamental fish Other ornamental fish 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 Other livers and roes than hard roes of Nishin (Clupea spp.), hard roes of Tara (Gadus spp., Theragra spp. and Merluccius spp.) and hard roes of Salmonidae	2.8	Free
0305.49	Smoked fish, including fillets: Other smoked fish than Pacific salmon, Atlantic salmon, Danube salmon and Herrings Other than Tara (Gadus spp., Theragra spp. and Merluccius spp.)	10	10
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 (Palinurus spp., Panulirus spp., Jasus spp.): 2 Dried, salted or in brine	5	4
0306.22	Lobsters (Homarus spp.): 2 Dried, salted or in brine	5	4
0306.23	Shrimps and prawns: 2 Dried, salted or in brine	5	4
0306.29	Other: 2 Dried, salted or in brine 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 (Octopus spp.):		
0307.51	Live, fresh or chilled	7	5

Tariff Item Number	Description	MFN Rate %	GSP Rate %
0307.59	Other than live, fresh or chilled ones 1 Frozen	7	5
0307.91	Other than oysters, scallops, mussels, cuttle fish, Octopas and snails (excluding sea snails) Live, fresh or chilled: 4 Other Akagai (bloody clam), live, Sea urchins and jellyfish	7	5
0307.99	Other than live, fresh or chilled ones 1 Frozen: (3) Sea urchins, jellyfish and sea cucumbers Sea urchins Jellyfish 2 Dried, salted or in brine (3) Sea urchins, jellyfish and sea cucumbers Sea urchins Jellyfish (4) Other molluscs and aquatic invertebrates Hard clam, dried	7 7 7 7 10	7 7 7 7 9
04.10 0410.00	Edible products of animal origin, not elsewhere specified or included: 1 Salanganes, nests	1.5	Free
05.08 0508.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttlebone, unworked or simply prepared but not cut to shape, powder and waste thereof: 1 Coral	Free	Free
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 Ambergris, castoreum, civet, cantharides, bile (other than Gall stone); glands and other animal products used in the preparation of pharmaceutical products , fresh, chilled, frozen or otherwise provisionally preserved	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		

Tariff Item Number	Description	MFN Rate %	GSP Rate %
	invertebrates; dead animals of Chapter 3: 2 Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3, excluding fish waste, fertile fish eggs for hatching and artemia salina's eggs	1.7	Free
0511.99	Other than products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3: 2 Other animal products 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	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses Fresh	3	Free
0604.99	Dried, dyed, bleached, impregnated or otherwise prepared	3	Free
07.06 0706.90	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled: Other than carrots and turnips: Burdock	2.5	Free
07.09	Other vegetables, fresh or chilled: Mushrooms and truffles;		
0709.51	Mushrooms Matsutake, fresh or chilled	3	Free
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:		
0712.30	Mushrooms and truffles: Other mushrooms and truffles than shiitake mushrooms, dried	9	9
0712.90	Other vegetables; mixtures of vegetables Potatoes whether or not cut or sliced but not further prepared, dried Bamboo shoots, dried Other vegetables than bamboo shoots, excluding sweet corn, dried	12.8 9 9	10 7.5 9
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled:		
0801.11,19	Coconuts, fresh or dried	3	Free

Tariff Item Number	Description	MFN Rate %	GSP Rate %
0801.21,22	Brazil nuts, fresh or dried	3	Free
08.02	Other nuts, fresh or dried, whether or not shelled or peeled: Almonds:		
0802.11	In shell: 2 Sweet almonds, in shell, fresh or dried	2.4	2.4
0802.12	Shelled: 2 Sweet almonds, shelled, fresh or dried	2.4	2.4
0802.21	Hazelnuts or filberts (Corylus spp.): Hazelnuts or filberts (Corylus spp.), in shell, fresh	6	Free
0802.22	Hazelnuts or filberts (Corylus spp.), shelled, fresh	6	Free
0802.90	Other: 2 Macadamia nuts, fresh or dried	5	3
08.03 0803.00	Bananas, including plantains, fresh or dried: 1 Fresh bananas If imported during the period from 1st April to 30th September If imported during the period from 1st October to 31st March 2 Dried bananas	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
0804.30	Pineapples: Dried pineapples	7.2	7.2
0804.40	Avocados: Fresh avocados Dried avocados	3 3	3 Free
0804.50	Guavas, mangoes and mangosteens	3	Free
08.07 0807.20	Melons (including watermelons) and papaws (papayas), fresh: Papaws (papayas), fresh	2	2
08.10 0810.90	Other fruit, fresh: Other: Durians, rambutan, passionfruit, litchi and carambola (starfruit)	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 than strawberries, raspberries, blackberries, mulberries, loganberries, black, white or red currants and		

Tariff Item Number	Description	MFN Rate %	GSP Rate %
	<p>gooseberries</p> <p>1 Containing added sugar: Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambookaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passion fruit, dookoo kokosan, mangosteens, soursop and litchi, containing added sugar, uncooked or cooked by steaming or boiling in water, frozen</p> <p>2 Not containing added sugar: Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambookaget, 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 Comcom, not containing added sugar, uncooked or cooked by steaming or boiling in water, frozen</p>	12	12
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:		
0812.90	<p>Other than cherries and strawberries</p> <p>4 Other than bananas, oranges and grapefruit: Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambookaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes; bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop and litchi, provisionally preserved</p>	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	<p>Other fruit than apricots, prunes and apples</p> <p>Papayas, pawpaws, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambookaget, chicomamey, cherimoya, sugar-apples, bullock's-heart, passion fruit, dookoo kokosan, soursop and litchi, dried Kehapi, dried</p>	7.5 9	7.5 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 coffee, roasted	12	10
0901.22	Decaffeinated coffee, roasted	12	10

Tariff Item Number	Description	MFN Rate %	GSP Rate %
0901.90	Coffee substitutes containing coffee	12	Free
09.02	Tea:		
0902.30	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg Black tea, in immediate packings of a content not exceeding 3 kg	12	12
0902.40	Other black tea (fermented) and other partly fermented tea: 2 Other than waste, unfit for beverage: Black tea, excluding waste unfit for beverage	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 or juniper:		
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
0909.20	Seeds of coriander: 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 %
0909.30	Seeds of cumin:		
	1 Put up in containers for retail sale	6	Free
	2 Not put up in containers for retail sale (2) Crushed or ground	3	Free
0909.40	Seeds of caraway:		
	1 Put up in containers for retail sale	6	Free
	2 Not put up in containers for retail sale (2) Crushed or ground	3	Free
0909.50	Seeds of fennel or juniper:		
	1 Put up in containers for retail sale	6	Free
	2 Not put up in containers for retail sale (2) Crushed or ground	3	Free
09.10	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 (1) Put up in containers for retail sale (2) Not put up in containers for retail sale	5 2.5	Free Free
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 than ginger, saffron, turmeric (curcuma), thyme, bay leaves and curry		
0910.91	Mixtures referred to in Note 1(b) ¹ 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	Groats and meal of oats	12	10
1103.29	Pellets:		
	Of other cereals than of wheat: 1 Pellets of oats	12	10

¹ 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 %
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	Rolled or flaked grains of oats	12	10
1104.22	Other worked grains (for example, hulled, pearled, sliced or kibbled): Other worked grains 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 than liquorice roots and ginseng roots 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 vegetable products than raw vegetable materials of a kind used primarily in dyeing or tanning, and cotton linters		

Tariff Item Number	Description	MFN Rate %	GSP Rate %
	3 Vegetable products of <i>Machilus thunbergii</i> or of loofah 4 Other: Leaves of Kashiwa (<i>quercus dentata</i>) 8% Free Leaves of "Sarutoriibara" (<i>Smilax China</i>)	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 than crude oil	3.5 (2.5: palm stearin)	Free
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:		
1515.60	Jojoba oil and its fractions	Free	Free
1515.90	Other fixed vegetable fats and oils and their fractions: 4 Rice bran oil and its fractions: (1) Of an acid value exceeding 0.6	8.5 yen/kg	5 yen/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 Beeswax or spermaceti Beeswax	12.8	7.5

Tariff Item Number	Description	MFN Rate %	GSP Rate %
	Spermaceti Other insect waxes	5.3 4.5	Free 4.5
16.02	Other prepared or preserved meat, meat offal or blood:		
1602.20	Of liver of any animal Other prepared or preserved meat, meat offal or blood of liver than those of bovine animals or swine	6	6
1602.31	Of poultry of heading No. 01.05 Of turkeys: 2 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	6	6
1602.32	Of fowls of the species Gallus domesticus: 2 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	6	6
1602.39	Other 2 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 animals or swine	6	6
1602.90	Other, including preparations of blood of any animal: 2 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 animals or swine	6	6
16.03 1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	9.6 (12, extracts and juices of meat)	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, skipiack and Atlantic bonito (Sarda spp.)		

Tariff Item Number	Description	MFN Rate %	GSP Rate %
	Skipjack and other bonito, in airtight containers	9.6	7.2
	Other than skipjack and other bonito, in airtight containers	9.6	7.2
1604.15	Mackerel	9.6	7.2
1604.16	Anchovies	9.6	7.2
1604.19	Other	9.6	7.2
1604.20	Other prepared or preserved fish: Hard roes: Of Nishin (Clupea spp.) In airtight containers	11	9.6
	Of Tara (Gadus spp., Theragra spp. and Merluccius spp.) In airtight containers	9	9
	Other prepared or preserved fish than hard roes	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 In airtight containers, not smoked Other prepared or preserved crab, n.e.s.	5 9.6	5 7.2
1605.20	Shrimps and prawns Smoked; simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine Other prepared or preserved shrimps and prawns, n.e.s.	4.8 5.3	3.2 5.3
1605.30	Lobster Smoked; simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine Other prepared on preserved lobster, n.e.s.	4.8 5	3.2 5
1605.40	Other crustaceans Ebi: Smoked; simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine Other prepared or preserved Ebi, n.e.s. Other crustaceans than Ebi, prepared or preserved, n.e.s.	4.8 5 9.6	3.2 5 7.2
1605.90	Molluscs and other aquatic invertebrates 1 Smoked: Other molluscs and other aquatic invertebrates than of cuttle fish, squid, scallops and adductors of shellfish	6.7	6.4

Tariff Item Number	Description	MFN Rate %	GSP Rate %
	2 Other: Cuttle fish and squid, in airtight containers Jellyfish Sea cucumbers and sea urchins Other (excluding cuttle fish, squid, jellyfish, sea cucumbers and sea urchins)	10.5 10 10 9.6	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 1803.10	Cocoa paste, whether or not defatted: Not defatted cocoa paste	5	3.5
1303.20	Wholly or partly defatted cocoa paste	10	7
18.05 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
1806.20	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2kg: 2 Not containing added sugar for things which 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) 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		

Tariff Item Number	Description	MFN Rate %	GSP Rate %
	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 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:		
1905.10	Crispbread	9	9
1905.20	Gingerbread and the like	18	15
1905.30	Sweet biscuits; waffles and wafers Waffles and wafers	18	15
1905.40	Rusks, toasted bread and similar toasted products	9	9
1905.90	Other: 1 Bread ship's biscuits and other ordinary bakers wares, not containing added sugar, honey, eggs, fats, cheese or fruit 3 Other: (1) Containing added sugar Other (pastry, cakes and other baker's wares, n.e.s.) (2) Not containing added sugar Other (pastry, cakes and other baker's wares, n.e.s.)	9 25.5 (24, pizza chilled or frozen) 21.3	9 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
2001.20	Onions: 1 Containing added sugar 2 Not containing added sugar	15 12	12 9
2001.90	Other: 1 Containing added sugar: Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambookaget, chicomamey, cherimoya, kehapi, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop, litchi, mangoes and mangosteens Other vegetables, fruits, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid (excluding sweet corn and young	7.5 15	6 12

Tariff Item Number	Description	MFN Rate %	GSP Rate %
	2 corncobs) Not containing added sugar: Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambookaget, chicomamey, cherimoya, kehapi, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop and litchi Mangoes and mangosteens Young corncobs Other vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid (excluding sweet corn)	6 6 15 12	6 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	Tomatoes, prepared or preserved, other than whole or in pieces: 1 Containing added sugar 2 Not containing added sugar Other than tomato puree and tomato paste:	13.4 9	13.4 7.6
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid:		
2003.10	Mushrooms: 1 Containing added sugar	13.4	13.4
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 1 Containing added sugar: Unshelled 2 Not containing added sugar In airtight containers not more than 10 kg each including container:	13.4 12	13.4 9.6

Tariff Item Number	Description	MFN Rate %	GSP Rate %
	Unshelled peas Shelled peas Peas (<i>Pisum sativum</i>), prepared or preserved, not frozen, n.e.s. Sheeled peas	15 13.6	12 12
2005.59	Beans (<i>Vigna Spp.</i> , <i>Phaseolus spp.</i>), prepared or preserved, not frozen Beans, unshelled 1 Containing added sugar 2 Not containing added sugar In airtight containers not more than 10 kg each including container	13.4 12	13.4 9.6
2005.70	Olives, prepared or preserved, not frozen In airtight containers not more than 10 kg each including container	5.4	5.4
2005.90	Other vegetables and mixtures of vegetables, prepared or preserved, not frozen 1 Containing added sugar: Other than leguminous vegetables (podded out) 2 Not containing added sugar Young corncobs in airtight containers Sauerkraut Other Vegetables, prepared or preserved, than bamboo shoots, young corncobs and leguminous vegetables (podded out) In airtight containers not more than 10 kg each including container Garlic powder Other than garlic powder Other vegetables, prepared or preserved, not containing added sugar, not frozen, n.e.s. Garlic powder	13.4 15 12 9.6 12 10.5	13.4 9 9.6 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). 1 Marrons glacé 2 Other	12.6 18	12.6 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:		
2008.11	Ground-nuts: 1 Containing added sugar Peanut butter 2 Not containing added sugar Peanut butter	12 10	12 10

Tariff Item Number	Description	MFN Rate %	GSP Rate %
2008.19	<p>Nuts and other seeds, including mixtures:</p> <p>1 Containing added sugar: Otherwise than in plup form: Cashew nuts Chestnuts, in airtight containers not more than 10 kg each including container, not roasted</p> <p>2 Not containing added sugar In pulp from: Cashew nuts, not roasted Macadamia nuts, coconuts, brazil nuts, paradise nuts and hazel nuts and roasted cashew nuts</p> <p>Otherwise than in plup form: Macademia nuts Not rosted Roasted Coconuts, brazil nuts, paradise nuts and hazel nuts Cashew nuts</p>	<p>11 16.8</p> <p>10 10</p> <p>5 5 10 10</p>	<p>11 16.8</p> <p>8 10</p> <p>5 3 4 6</p>
2008.40	<p>Pears:</p> <p>2 Not containing added sugar In plup from In airtight containers Other</p> <p>Otherwise than in plup form: In airtight containers Other</p>	<p>12 15</p> <p>9 10.8</p>	<p>12 12</p> <p>9 9.6</p>
2008.50	<p>Apricots:</p> <p>2 Not containing added sugar In plup form Otherwise than in plup form</p>	<p>12 12</p>	<p>12 9.6</p>
2008.60	<p>Cherries:</p> <p>2 Not containing added sugar In plup form Otherwise than in plup form</p>	<p>12 12</p>	<p>12 9.6</p>
2008.70	<p>Peaches:</p> <p>2 Not containing added sugar In plup form In airtight containers Other</p> <p>Otherwise than in plup form: In airtight containers Other</p>	<p>17 21.3</p> <p>6.7 9.6</p>	<p>12 12</p> <p>6.7 9.6</p>
	Other edible parts of plants, including mixtures other than those of subheading No. 2008.19:		
2008.91	Palm hearts	15	15
2008.92	Mixtures:		

Tariff Item Number	Description	MFN Rate %	GSP Rate %
	1 Mixed fruits, fruit salad and fruit cocktails: (2) Other than containing sugar	6	4.8
2008.99	Other than plam hearts and mixtures 2 Other than ume (fruit of Mume plam) (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: Comcom b Other than in pulp form: Bananas, avocados, mangoes, guavas and mangosteens, in airtight containers Comcom	21 11 11 14 21.3 9.6 12	16.8 8.8 5.5 7 3.6 9.6 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: (1) Containing added sugar (2) Not containing added sugar In airtight containers Otherwise than in airtight containers	8.1 9 7.2	8.1 7.6 7.2
2009.90	Mixtures of juices: 2 Mixtures of vegetable juices: (1) Containing added sugar (2) Not containing added sugar	8.1 5.4	8.1 5.4
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 Not containing added sugar (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:		

Tariff Item Number	Description	MFN Rate %	GSP Rate %
	(1) Containing added sugar (2) Not containing added sugar Other than instant coffee	24 15	15 Free
2101.20	Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté: 1 Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates (1) Instant tea (2) Other	10 8	8 8
2101.30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	6	6
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading no. 30.02); prepared baking powders:		
2102.10	Active yeasts	10.5	10
2102.20	Inactive yeasts; other single-cell micro-organisms, dead: 1 Yeasts	3.8	3.8
2102.30	Prepared baking powders	10.5	10
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		
2103.10	Soya sauce	7.2	6
2103.90	Other sauces and preparations therefor; mixed condiments and mixed seasonings 1 Sauces: Other sauces than mayonnaise, french dressings and salad dressings, soya sauce, tomato ketchup and other tomato sauces	7.2	6
21.04	Soups and broths and preparations therefor; homogenised composite food preparations:		
2104.10	Soups and broths and preparations therefor: Of vegetable, in airtight containers Other soups and broths and preparations therefor than of vegetable	7 8.4	7 8.4
2104.20	Homogenised composite food preparations	12	9.6
21.06	Food preparations not elsewhere specified or included:		
2106.90	Other food preparations than protein concentrates and textured protein substances: D Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by		

Tariff Item Number	Description	MFN Rate %	GSP Rate %
	<p>volume of higher than 0.5% vol (b) Other than preparations with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol</p> <p>E Other than sugar syrups (containing added flavouring or colouring matter), chewing gum, konnyaku and D (a) Containing added sugar Bases for beverage, containing Panax Ginseng or its extract: (b) Not containing added sugar</p> <p>B Bases for beverage, non-alcoholic Containing Panax Ginseng or its extract</p> <p>C Other: H ijiki (<i>Hijikia fusiformis</i>)</p>	<p>11</p> <p>28</p> <p>12</p> <p>17.5</p>	<p>Free</p> <p>20</p> <p>12</p> <p>10</p>
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow:		
2201.10	Mineral waters and aerated waters	3	Free
22.03 2203.00	Beer made from malt	3.8	Free
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09:		
2204.10	Sparkling wine	182 Yen/liter	145.60 Yen/liter
2204.29	<p>Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: In containers holding more than 2 liter In containers holding more than 150 liter</p>	45 Yen/liter	24 Yen/liter
2204.30	<p>Other grape must 2 Other grape must of an alcoholic strength by volume of not less than 1% vol</p>	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	<p>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</p>	69.30 Yen/liter	50.40 Yen/liter

Tariff Item Number	Description	MFN Rate %	GSP Rate %
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 3.8% 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:		
2208.50	Gin and Geneva	8.8 % or 38.50 Yen/liter (whichever is the less)	6.6 or 28.88 Yen/liter (whichever is the less)
2208.60	Vodka Not intended for use in distilling alcohol for making alcoholic beverages through the continuous still	8	6
2208.90	Other 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 than fruit brandy Other than those intended for use in distilling alcohol for making alcoholic beverages through the continuous still: for "the Pooled Quota" Ethyl alcohol Other than ethyl alcohol 2 Liqueurs and 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			

Tariff Item Number	Description	MFN Rate %	GSP Rate %
2309.90	Preparations of a kind used in animal feeding: Other preparations of a kind used in animal feeding than dog or cat food (put up for retail sale) 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

**NEGATIVE LIST OF INDUSTRIAL PRODUCTS
(HS CHAPTER 25-97)**

Tariff Item Number	Description
27.09 2709.00	Petroleum oils and oils obtained from bituminous minerals, crude
27.10 2710.00 ex	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 1 Petroleum oils and oils obtained from bituminous minerals, including those containing less than 5% by weight of goods other than petroleum oils and oils obtained from bituminous minerals
27.11	Petroleum gases and other gaseous hydrocarbons:
2711.14 ex	Liquefied Ethylene, propylene, butylene and butadiene Ethylene
2711.19 ex	Other liquefied gaseous hydrocarbons Other than petroleum gases
2711.21	In gaseous state Natural gas
2711.29	Petroleum gases and other gaseous hydrocarbons, in gaseous state, other than natural gas
35.03 3503.00 ex	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surfaceworked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading No. 35.01 Gelatin other than gelatin for photographic use, gelatin derivatives, fish glues and isinglass
42.03	Articles of apparel and clothing accessories, of leather or of composition leather:
4203.10	Articles of apparel
4203.21	Gloves, mittens and mitts Specially designed for use in sports
4203.29	Gloves, mittens and mitts, other than those for sports
4203.30	Belts and bandoliers
4203.40	Other clothing accessories
43.02	Tanned or dressed furskins (including heads, tails, paws and other peices or cuttings), unassembled, or assembled (without the addition of other materials) other than those of

Tariff Item Number	Description
	heading No. 43.03
4302.12	Whole skins, with or without head, tail or paws, not assembled Of rabbit or hare
4302.13	Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb
4302.19 ex	Other whole skins Of sheep or goat
4302.20 ex	Heads, tails, paws and other peices or cuttings, not assembled Of sheep, goat, rabbit or hare
4302.30 ex	Whole skins and pieces or cuttings thereof, assembled Dropped furskins: Of sheep, goat, rabbit or hare Other whole skins and pieces or cuttings thereof, assembled, than dropped furskins Of sheep, goat, rabbit or hare
43.03	Articles of apparel, clothing accessories and other articles of furskin
4303.10 ex	Articles of apparel and clothing accessories Of furskin of sheep, goat, rabbit or hare
4303.90 ex	Other articles of furskin Of furskin of sheep, goat, rabbit or hare
44.12	Plywood, veneered panels and similar laminated wood
4412.13	Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness With at least one outer ply of the following tropical woods: Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoumé, Obeche, Acajou d'Afrique, Sapelli, Virola, Mahogany (Swietenia spp.), Palissandre de Para, Polissandre de Rio or Palissandre de Rose
4412.14	Other plywood, with at least one outer ply of non-coniferous wood
4412.19	Other plywood
50.01 5001.00	Silk-worm cocoons suitable for reeling Not for the quantity (quota) stipulated by a cabinet order
50.02 5002.00 ex	Raw silk (not thrown) 2 Other raw silk than wild silk
50.05 5005.00 ex	Yarn spun from silk waste, not put up for retail sail Yarn spun from silk waste other than noil

Tariff Item Number	Description
50.07 5007.20	Woven fabrics of silk or of silk waste Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk
5007.90	Other silk fabrics
52.05	Cotton yarn (other than sewing thread), containing 85% or more by weight of,cotton, not put up for retail sale
5205.11 ex	Single yarn, of uncombed fibres Measuring 714.29 decitex or more (not exceeding 14 metric number) Cotton single yarn, of uncombed fibres, containing not more than 10% by weight, separately or together, of synthetic fibres or acetate fibres
5205.12 ex	Measuring less than 714.29 decitex but not less than 232.56 decitex. (exceeding 14 metric number but not exceeding 43 metric number) Cotton single yarn, of uncombed fibres, containing not more than 10% by weight, separately or together, of synthetic fibres or acetate fibres
5205.13 ex	Measuring less than 232.56 decitex but not less than 192.31 decitex. (exceeding 43 metric number but not exceeding 52 metric number) Cotton single yarn, of uncombed fibres, containing not more than 10% by weight, separately or together of synthetic fibres or acetate fibres
5205.14 ex	Measuring less than 192.31 decitex but not less than 125 dectiex (exceeding 52 metric number but not exceeding 80 metric number) Cotton single yarn, of uncombed fibres, containing not more than 10% by weight, separately or together, of synthetic fibres or acetate fibres
5205.15 ex	Measuring less than 125 decitex (exceeding 80 metric number) Cotton single yarn, of uncombed fibres, containing not more than 10% by weight, separately or together, of synthetic fibres or acetate fibres
5205.21 ex	Single yarn, of combed fibres Measuring 714.29 decitex or more (not exceeding 14 metric number) Cotton single yarn, of combed fibres, containing not more than 10% by weight, separately or together, of synthetic fibres or acetate fibres
5205.22 ex	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) Cotton single yarn, of combed fibres, containing not more than 10% by weight, separately or together, of synthetic fibres or acetate fibres
5205.23 ex	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)

Tariff Item Number	Description
	Cotton single yarn, of combed fibres, containing not more than 10% by weight, separately or together, of synthetic fibres or acetate fibres
5205.24 ex	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) Cotton single yarn, of combed fibres, containing not more than 10% by weight, separately or together, of synthetic fibres or acetate fibres
5205.26 ex	Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number) Cotton single yarn, of combed fibres, containing not more than 10% by weight, separately or together, of synthetic fibres or acetate fibres
5205.27 ex	Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number) Cotton single yarn, of combed fibres, containing not more than 10% by weight, separately or together, of synthetic fibres or acetate fibres
5205.28 ex	Measuring less than 83.33 decitex (exceeding 120 metric number) Cotton single yarn, of combed fibres, containing not more than 10% by weight, separately or together, of synthetic fibres or acetate fibres
5205.31 ex	Multiple (folded) or cabled yarn, of uncombed fibres Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) Cotton multiple or cabled yarn, of uncombed fibres, not containing more than 10% weight, separately or together, of synthetic fibres or acetate fibres
5205.32 ex	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) Cotton multiple or cabled yarn, of uncombed fibres, not more than 10% by weight, separately or together, of synthetic fibres or acetate fibres
5205.33 ex	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) Cotton multiple or cabled yarn, of uncombed fibres, containing not more than 10% by weight, separately or together, of synthetic fibres or acetate fibres
5205.34 ex	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) Cotton multiple or cabled yarn, of uncombed fibres, containing

Tariff Item Number	Description
	not more than 10% by weight, separately or together, of synthetic fibres or acetate fibres
5205.35 ex	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) Cotton multiple or cabled yarn, of uncombed fibres, containing not more than 10% by weight, separately or together, of synthetic fibres or acetate fibres
5205.41 ex	Multiple (folded) or cabled yarn, of combed fibres Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) Cotton multiple or cableld yarn, of combed fibres, containing not more than 10% by weight, separately or together, of synthetic fibres or acetate fibres
5205.42 ex	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 Metric number per single yarn) Cotton multiple or cabled yarn, of combed fibres, containing not more than 10% by weight, separately or together, of synthetic fibres or acetate fibres
5205.43 ex	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 Metric number per single yarn) Cotton multiple or cabled yarn, of combed fibres, containing not more than 10% by weight, separately or together, of synthetic fibres or acetate fibres
5205.44 ex	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 Metric number per single yarn) Cotton multiple or cabled yarn, of combed fibres, containing not more than 10% by weight, separately or together, of synthetic fibres or acetate fibres
5205.46 ex	Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn) Cotton multiple or cabled yarn, of combed fibres, containing not more than 10% by weight, separately or together, of synthetic fibres or acetate fibres
5205.47 ex	Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex 1 (exceeding 94 metric number but not exceeding 120 metric number per single yarn) Cotton multiple or cabled yarn, of combed fibres, containing not more than 10% by weight, separately or together, of synthetic fibres or acetate fibres

Tariff Item Number	Description
5205.48 ex	Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn) Cotton multiple or cabled yarn, of combed fibres, containing not more than 10% by weight, separately or together, of synthetic fibres or acetate fibres
52.06	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale
5206.11 ex	Single yarn, of uncombed fibres Measuring 714.29 decitex or more (not exceeding 14 metric number) Cotton single yarn, of uncombed fibres, containing not more than 10% by weight, separately or together, of synthetic fibres or acetate fibres
5206.12 ex	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) Cotton single yarn, of uncombed fibres, containing not more than 10% by weight, separately or together, of synthetic fibres or acetate fibres
5206.13 ex	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) Cotton single yarn, of uncombed fibres, containing not more than 10% by weight, separately or together, of synthetic fibres or acetate fibres
5206.14 ex	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) Cotton single yarn, of uncombed fibres, containing not more than 10% by weight, separately or together, of synthetic fibres or acetate fibres
5206.15 ex	Measuring less than 125 decitex (exceeding 80 metric number) Cotton single yarn, of uncombed fibres, containing not more than 10% by weight, separately or together, of synthetic fibres or acetate fibres
5206.21 ex	Single yarn, of combed fibres Measuring 714.29 decitex or more (not exceeding 14 metric number) Cotton single yarn, of combed fibres, containing not more than 10% by weight, separately or together, of synthetic fibres or acetate fibres
5206.22 ex	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) Cotton single yarn, of combed fibres, containing not more than 10% by weight, separately or together, of synthetic fibres or acetate fibres
5206.23 ex	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)

Tariff Item Number	Description
	Cotton single yarn, of combed fibres, containing not more than 10% by weight, separately or together, of synthetic fibres or acetate fibres
5206.24 ex	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) Cotton single yarn, of combed fibres, containing not more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres
5206.25 ex	Measuring less than 125 decitex (exceeding 80 metric number) Cotton single yarn, of uncombed fibres, containing not more than 10% by weight, separately or together, of synthetic fibres or acetate fibres
5206.31 ex	Multiple (folded) or cabled yarn, of uncombed fibres Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) Cotton multiple or cabled yarn, of uncombed fibres, containing not more than 10% by weight, separately or together, of synthetic fibres or acetate fibres
5206.32 ex	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) Cotton multiple or cabled yarn, of uncombed fibres, containing not more than 10% by weight, separately or together, of synthetic fibres or acetate fibres
5206.33 ex	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) Cotton multiple or cabled yarn, of uncombed fibres, containing not more than 10% by weight, separately or together, of synthetic fibres or acetate fibres
5206.34 ex	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) Cotton multiple or cabled yarn, of uncombed fibres, containing not more than 10% by weight, separately or together, of synthetic fibres or acetate fibres
5206.35 ex	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) Cotton multiple or cabled yarn, of combed fibres, containing not more than 10% by weight, separately or together, of synthetic fibres or acetate fibres
5206.41 ex	Multiple (folded) or cabled yarn, of combed fibres Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)

Tariff Item Number	Description
	Cotton multiple or cabled yarn, of combed fibres, containing not more than 10% by weight, separately or together, of synthetic fibres or acetate fibres
5206.42 ex	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) Cotton multiple or cabled yarn, of combed fibres, containing not more than 10% by weight, separately or together, of synthetic fibres or acetate fibres
5206.43 ex	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) Cotton multiple or cabled yarn, of combed fibres, containing not more than 10% by weight, separately or together, of synthetic fibres or acetate fibres
5206.44 ex	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) Cotton multiple or cabled yarn, of combed fibres, containing not more than 10% by weight, separately or together, of synthetic fibres or acetate fibres
5206.45 ex	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) Cotton multiple or cabled yarn, of combed fibres, containing not more than 10% by weight, separately or together, of synthetic fibres or acetate fibres
52.07 5207.10 ex	Cotton yarn (other than sewing thread) put up for retail sale Containing 85% or more by weight of cotton Of a weight exceeding 125g Cotton yarn, put up for retail sale, containing not more than 10% by weight, separately or together, of synthetic fibres or acetate fibres
5207.90 ex	Containing less than 85% by weight of cotton Of a weight exceeding 125g Cotton yarn, put up for retail sale, containing not more than 10% by weight, separately or together, of synthetic fibres or acetate fibres
52.08	Woven fabrics of cotton, containing 35% or more by weight of cotton, weighing not more than 200 gramme per square meter
5208.11	Unbleached woven fabrics of cotton Plain weave, weighing not more than 100 gramme per square meter
5208.12	Plain weave, weighing more than 100 gramme per square meter

Tariff Item Number	Description
5208.13	3-thread or 4-thread twill, including cross twill
5208.19	Other unbleached woven fabrics of cotton
5208.21	Bleached woven fabrics of cotton Plain weave, Weighing not more than 100 gramme per square meter
5208.22	Plain weave, weighing more than 100 gramme per square meter
5208.23	3-thread or 4-thread twill, including cross twill
5208.29	Other bleached woven fabrics of cotton
5208.31	Dyed woven fabrics of cotton Plain weave, weighing not more than 100 gramme per square meter
5208.32	Plain weave, weighing more than 100 gramme per square meter
5208.33	3-thread or 4-thread twill, including cross twill
5208.39	Other dyed woven fabrics of cotton
5208.41	Woven fabrics of cotton, of yarns of different colours Plain weave, weighing not more than 100 gramme per square meter
5208.42	Plain weave, weighing more than 100 gramme per square meter
5208.43	3-thread or 4-thread twill, including cross twill
5208.49	Other woven fabrics of cotton, of yarns of different colours
5208.51 ex	Printed woven fabrics of cotton Plain weave, weighing not more than 100 gramme per square meter Other than batics, certified as hand-dyed by the Government or a Government instrumentality of the country of origin (hereinafter referred to as the same)
5208.52 ex	Plain weave, weighing more than 100 gramme per square meter Other than batics
5208.53 ex	3-thread or 4-thread twill, including cross twill Other than batics
5208.59 ex	Other printed woven fabrics of cotton Other than batics
52.09	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 gramme per square meter
5209.11	Unbleached woven fabrics of cotton Plain weave

Tariff Item Number	Description
5209.12	3-thread or 4-thread twill, including cross twill
5209.19	Other unbleached woven fabrics of cotton
5209.21	Bleached woven fabrics of cotton Plain weave
5209.22	3-thread or 4-thread twill, including cross twill
5208.29	Other bleached woven fabrics of cotton
5209.31	Dyed woven fabrics of cotton Plain weave
5209.32	3-thread or 4-thread twill, including cross twill
5209.39	Other dyed woven fabrics of cotton
5209.41	Woven fabrics of cotton, of yarn of different colours Plain weave
5209.42	Denim
5209.43	Other fabrics of 3-thread or 4-thread twill, including cross twill
5209.49	Other woven fabrics of cotton, of yarn of different colours
5209.51 ex	Printed Plain weave Other than batics
5209.52 ex	3-thread or 4-thread twill, including cross twill Other than batics
5209.59 ex	Other printed woven fabrics of cotton Other than batics
52.10	Woven fabrics of cotton, containing less than 85% byweight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 gramme per square meter
5210.11	Unbleached woven fabrics of cotton Plain weave
5210.12	3-thread or 4-thread twill, including cross twill
5210.19	Other unbleached woven fabrics of cotton
5210.21	Bleached woven fabrics of cotton Plain weave
5210.22	3-thread or 4-thread twill, including cross twill

Tariff Item Number	Description
5210.29	Other bleached woven fabrics of cotton
5210.31	Dyed woven fabrics of cotton Plain weave
5210.32	3-thread or 4-thread twill, including cross twill
5210.39	Other dyed woven fabrics of cotton
5210.41	Woven fabrics of cotton, of yarns of different colours Plain weave
5210.42	3-thread or 4-thread twill, including cross twill
5210.49	Other woven fabrics of cotton, of yarns of different colours
5210.51 ex	Printed woven fabrics of cotton Plain weave Other than batics
5210.52 ex	3-thread or 4-thread twill, including cross twill Other than batics
5210.59 ex	Other printed woven fabrics of cotton Other than batics
52.11	Woven fabrics of cotton, containing less than 85Z by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 garmie per square meter
5211.11	Unbleached woven fabrics of cotton Plain weave
5211.12	3-thread or 4-thread twill, including cross twill
5211.19	Other unbleached woven fabrics of cotton
5211.21	Bleached woven fabrics of cotton Plain weave
5211.22	3-thread or 4-thread twill, including cross twill
5211.29	Other bleached woven fabrics of cotton
5211.31	Dyed woven fabrics of cotton Plain weave
5211.32	3-thread or 4-thread twill, including cross twill
5211.39	Other dyed woven
5211.41	Woven fabrics of cotton, of yarns of different colours Plain weave

Tariff Item Number	Description
5211.42	Denim
5211.43	Other fabrics of 3-thread or 4-thread twill, including cross twill
5211.49	Other woven fabrics of cotton, of yarns of different colours
5211.51 ex	Printed woven fabrics of cotton Plain weave Other than batics
5211.52 ex	3-thread or 4-thread twill, including cross twill Other than batics
5211.59 ex	Other printed woven fabrics of cotton Other than batics
52.12	Other woven fabrics of cotton
5212.11	Weighing not more than 200 gramme per square meter Unbleached
5212.12	Bleached
5212.13	Dyed
5212.14	Of yarns of different colours
5212.15 ex	Printed Other than batics
5212.21	Weighing more than 200 gramme per square meter Unbleached
5212.22	Bleached
5212.23	Dyed
5212.24	Of yarns of different colours
5212.25 ex	Printed Other than batics
58.01	Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 58.02 or 58.06
5801.21 ex	Of cotton Uncut weft pile fabrics Other uncut weft pile fabrics than those impregnated, coated, covered or laminated with plastics, rubber or other substances
5801.22 ex	Cut corduroy Other cut corduroy than those impregnated, coated, covered or laminated with plastics, rubber or other substances
	Other weft pile fabrics

Tariff Item Number	Description
5801.23 ex	Other weft pile fabrics than those impregnated, coated, covered or laminated with plastics, rubber or other substances
5801.24 ex	Warp pile fabrics, Epinglé (uncut) Other warp pile fabrics, épinglé, than those impregnated, coated, covered or laminated with plastics, rubber or other substances
5801.25 ex	Warp pile fabrics, cut Other warp pile fabrics, cut, than those impregnated, coated, covered or laminated with plastics, rubber or other substances
5801.26 ex	Chenille fabrics Other Chenille fabrics than with nonflammability prescribed by a Cabinet order, of a width of not less than 142cm Other Chenille fabrics than those impregnated, coated, covered or laminated with plastics, rubber or other substances
58.03 5803.90 ex	Gauze, other than narrow fabrics of heading No. 58.06 Gauze of other textile materials Of silk Other gauze, of silk, than of silk noil
58.11 5811.00 ex	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 Other quilted textile products in the piece than those impregnated, coated, covered or laminated with plastics, rubber or other substances Of cotton
64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes
6401.10	Footwear incorporating a protective metal toe-cap
6401.91	Other footwear Covering the knee
6401.92	Covering the ankle but not covering the knee
6401.99	Other waterproof footwear
64.02	Other footwear, with outer soles and uppers of rubber or plastics
6402.12	Sports footwear Ski-boots and cross-country ski footwear
6402.19	Other sport footwear

Tariff Item Number	Description
6402.20	Footwear with upper straps or thongs assembled to the sole by means of plugs
6402.30	Other footwear, incorporating a protective metal toe-cap
6402.91	Other footwear Covering the ankle
6402.99	Other footwear
64.06	Parts of footwear; removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles and parts thereof
6406.10	Uppers and parts thereof, other than stiffeners
6406.20	Outer soles and heels, or rubber or plastics
6406.91	Other parts of footwear Of wood
6406.99	Of other materials
91.13 9113.90 ex	Watch straps, watch bands and watch bracelets, and parts thereof Other watch straps, watch bands and watch bracelets, and parts thereof, other than those of precious metal, of metal clad with precious metal or of base metal, whether or not gold - or silver - plated 1 Of leather or of composition leather

ANNEX 4

List of selected products (50 per cent tariff cuts)

List of Selected Products (50% Tariff Cuts)

2906.11	Menthol
2922.42	Sodium glutamates
3502.11-19	Egg albumin
4104.10-39	Leather of bovine or equine animals (except chrome tanned and parchment-dressed)
4105.20	Sheep or lamb skin leather, prepared after tanning (dyed, coloured, stamped or embossed)
4106.20	Goat or kid skin leather, prepared after tanning (dyed, coloured, stamped or embossed)
4109.00	Patent leather and patent laminated leather: metallised leather
4202.11-92	Trunks, etc. (with outer surface of leather, composition leather, patent leather, plastic sheeting or textile materials); handbags
4205.00	Other articles of leather or composition leather
4407.25-29, 99	Tropical wood (dark or Light Red Meranti, White or Yellow Meranti, Meranti Bakau, White Lawan, White Seraya and Alan) and wood of Dipterocarpaceae, sawn or chipped lengthwise, sliced or peeled of a thickness exceeding 6 mm (not planed or sanded)
4408.10-90	Sheets for plywood of a thickness not exceeding 6 mm
4601.20-91	Plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form (of Iqusa or Shichitoi)
5111.11-90	Woven fabrics of carded wool or of carded fine animal hair
5112.11-90	Woven fabrics of combed wool or of combed fine animal hair
5407.10-94	Woven fabrics of synthetic filament yarn (containing more than 10% by weight of silk)
5408.10-34	Woven fabrics of artificial filament yarn containing more than 10% by weight of silk)
5512.11-99, 5513.11-49, 5514.11-49, 5515.11-99	Woven fabrics of synthetic staple fibres containing more than 10% by weight of silk)
5516.11-94	Woven fabrics of artificial staple fibres containing more than 10% by weight of silk)
5702.10,31-99, 5703.10-90	Carpets and other textile floor coverings, woven or tufted
5705.00	Other carpets and other textile floor coverings
5806.10,31-40	Narrow woven fabrics; narrow fabrics consisting of warp without weft assembled by means of an adhesive

5810.10-99	Embroidery in the piece, in strips or in motifs
6001.10-99	Pile fabrics, knitted or crocheted
6002.10-99	Other knitted or crocheted fabrics (not containing by weight 5% or more of rubber thread)
6101.10-90	Men's overcoats, etc., knitted or crocheted
6102.10-90	Women's overcoats, etc., knitted or crocheted
6103.11-49	Men's suits, etc.. knitted or crocheted
6104.11-69	Women's suits, etc., knitted or crocheted
6105.10-90	Men's shirts, knitted or crocheted
6106.10-90	Women's blouses, etc., knitted or crocheted
6107.11-99	Men's underpants, Pyjamas, etc., knitted or crocheted
6108.11-99	Women's slips, nightdresses, etc., knitted or crocheted
6109.10-90	T-shirts, etc., knitted or crocheted
6110.10-90	Jerseys, pullovers, etc., knitted or crocheted
6111.10-90	Baby's garments and clothing accessories, knitted or crocheted
6112.11-49	Track suits, ski suits and swimwear, knitted or crocheted
6113.00	Garments, made up of knitted or crocheted fabrics of heading No. 59.03, 59.06 or 59.07
6114.10-90	Other garments, knitted or crocheted
6115.11-99	Panty hose, socks, etc., knitted or crocheted
6116.10-99	Gloves, etc., knitted or crocheted
6117.10-90	Other made up clothing accessories and parts of garment or of clothing accessories, knitted or crocheted
6201.11-99	Men's overcoats, etc. (Knitted or crocheted articles are under ch. 61)
6202.11-99	Women's overcoats, etc.
6203.11-49	Men's suits, etc.
6204.11-69	Women's suits, etc.
6205.10-90	Men's shirts, etc.
6206.10-90	Women's blouses, etc. (containing furskin or blouses, shirt-blouses, open shirts and similar shirts)
6207.11-99	Men's underpants, pyjamas, etc.
6208.91-99	Women's singlet and other vests, briefs and panties (containing furskin) and women's négligés, bathrobes, dressing gowns and similar articles

6209.10-90	Baby's garments and clothing accessories (except gloves, mittens and mitts; panty hose, tights, stockings, socks and other hosiery) (containing furskin or of textile materials other than wool or fine animal hair)
6210.10-50	Garments, made up of fabrics of heading No.56.02-56.03,59.03,59.06-59.07
6211.11-49	Track suits, ski suits and swimwear; other garments
6302.10-59,91-99	Bed linen, table linen, toilet linen, kitchen linen (except those of nonwovens of man-made fibres)
6303.11-99	Curtains, etc. (except those of nonwovens of man-made fibres)
6304.11-99	Other furnishing articles (except those of nonwovens of man-made fibres)
6403.12-99	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather
6404.11-20	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials
6405.10-90	Other footwear (with outer soles of rubber, plastics, leather or composition leather)
7501.20	Nickel oxide sinters containing by weight not less than 88% of nickel
7502.10	Nickel, not alloyed
9305.90	Parts and accessories of articles of headings Nos. 93.01 to 93.04, other than those of revolvers, pistols, shotguns or rifles (of leather or of composition leather) (except those of military ordnance)
9605.00	Travel sets for personal toilets, sewing or shoes or clothes cleaning

Note

- 1 Description are rewritten for reader's easier understanding based on the text of the Annexed table No.3 of Temporary Tariff Measures Law (see general note of lists for readers).
- 2 The Tariff item numbers in the list are in accordance with the nomenclature of the HS. Therefore, for example, "Men's overcoats, etc." of No. 6101.10-90 can be read as described in the HS heading No. 6101, namely "Men's overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.03".

ANNEX 5

Ceilings for fiscal year 2000

CEILINGS FOR FISCAL YEAR 2000

(General Note)

- M: Ceilings and maximum country amounts are administered on a first-come-first -served basis subject to monthly control
 D: Ceilings and maximum country amounts are administered on a first-come-first -served basis subject to daily control
 Q: Ceilings and maximum country amounts are administered by prior allotment
 F: Flexible administration of ceilings is applied
 N: Flexible administration of maximum country amounts(a quarter of the ceiling of the product group)is applied
 KG: kilogramme SM: square meter PR: pair

Group Number	Tariff Item Number (HS based)	Description	Control Classification	Ceilings for Fiscal Year 2000 by Value (1,000 yen) or Quantity
1	25.23	Hydraulic cements	M F N	2,801,251
2		Deleted		
3	2815.11 2815.12 2815.20	Caustic soda and caustic potash	M F	680,049
4	2825.80 ex	Antimony trioxide	M F	1,692,996 KG
5	2827.36 etc. ¹	Chloride of barium, etc.	D F	13,950,189 KG
6	2849.10 2849.90 ex	Carbide of calcium, etc.	M	365,330
7	Chapter 28 ex 7202.99 ex	Inorganic chemicals, etc. (other than goods of heading No. 2804.61-2 and Group Nos.3 to 6)	M F N	50,206,817
8		Deleted		
9	2905.31 2909.41 2909.49 ex	Ethylene glycol ,etc.	M F N	13,197,387
10	2905.44	Sorbitol	M N	433,059
11	2906.11	Menthol	D	14,645
12		Deleted		
13	2917.32	Diocetyl orthophthalates	M	380,742
14	2918.14	Citric acid	Q N	145,612
15	2918.15-1	Calcium citrate	M N	238,540

¹ 2827.36, 2827.38, 2833.27, 2836.60

Group Number	Tariff Item Number (HS based)	Description	Control Classification	Ceilings for Fiscal Year 2000 by Value (1,000 yen) or Quantity
16	2922.42-1	Sodium glutamates	D	5,704
17	29.26	Nitrile-function compounds	M	2,142,270
18		Deleted		
19	Chapter 29 ex	Organic chemicals (other than goods of heading No.2914.21-2, Group Nos.8 to.11, and Group Nos-13 to 17)	M F N	117,309,510
20		Deleted		
21	3301-25-1-(2)	Peppermint oils, obtained from <i>Mentha arvensis</i> containing 65% by weight or less of total Menthol	D	11,685
22		Deleted		
23		Deleted		
24	3502.11 3502.19	Egg albumin	M F N	1,384,314
25		Deleted		
26	3505.10-1	Starch derivatives	M F N	2,618,415
27	3505.10-2 3505.20	Dextrins, dextrin glues, etc.	M	40,225
28	36.04	Fireworks, etc.	M F	1,742,082
29		Deleted		
30	Chapter 38	Miscellaneous chemical products	M F N	27,422,258
31	39.01 ex etc. ²	Polyethylene, polystyrene, etc., in blocks of irregular shape, lumps, powders(including moulding powders), granules, flakes and similar bulk forms	D	16,930,554
31-2	3926.90-2 ex	Woven fabrics of plastics obtained from strip, entirely coated or covered on both sides with plastics	M N	381,567
32		Deleted		

² 39. 01 ex. 39. 02 ex. 39. 03 ex. 39. 04 ex, 39. 06 ex, 3911. 10 ex, 3914. 00 ex

Group Number	Tariff Item Number (HS based)	Description	Control Classification	Ceilings for Fiscal Year 2000 by Value (1,000 yen) or Quantity
33		Deleted		
34	4104-10-3-(1) 4104-31-2-(1) 4104-39-2-(1)	Leather of bovine or equine animals (dyed, coloured, stamped or embossed)	Q N	24,253 SM
35	4104.10-1-(2) etc. ³	Leather of bovine or equine animals (other)	Q N	34,634 SM
36	4105.20-2-(2)	Sheep or lamb skin leather (dyed, coloured, stamped or embossed)	Q N	29,693 SM
37	4106.20-2-(1)	Goat or kid skin leather (dyed, coloured, stamped or embossed)	Q N	123,708 SM
38	4109.00	Patent leather, etc.	M	12,101
39	Chapter 41 ex	Raw hides or skins (other than furskins) and leather (other than goods of Group Nos.34 to 38)	M	974,098
40	4202.11 etc. ⁴	Trunks, suit-cases, etc.	D	5,724,557
41	4205.00 9305.90-2-(1)	Articles of composition leather, etc.	M	584,390
42	Chapter 42 ex	Articles of leather (other than goods of Group Nos.40 and 41)	M	202,754
43		Deleted		
44	4302.11 etc. ⁵	Tanned furskins	D	943,939
45	4302.30-1 ex 4303.10 ex 4303.90 ex	Articles of apparel, and other articles of fur skin	Q N	1,062,518
46		Deleted		
47	4403.99-1	Wood of Kiri (Paulownia spp.)	M F	1,220,988
48	4407.25 ex 4407.26 ex 4407.29-1 ex 4407.99-1 ex 4409-20-3-(1)	Tropical wood of Dipterocarpaceae, planed or sanded, etc.	M N	14,940,252

³ 4104.10-1-(2), 4104.10-3-(2), 4104.21, 4104.22-2, 4104.29-2, 4104.31-2-(2), 4104-39-2-(2)

⁴ 4202.11, 4202.12, 4202.21, 4202.22, 4202.29, 4202.31, 4202.32, 4202.91, 4202.92, 9605.00

⁵ 4302.11, 4302.19 ex, 4302.20 ex, 4302.30-2ex

Group Number	Tariff Item Number (HS based)	Description	Control Classification	Ceilings for Fiscal Year 2000 by Value (1,000 yen) or Quantity
49	4407.25 ex 4407-26 ex 4407.29-1 ex 4407.99-1 ex	Tropical wood of Dipterocarpaceae, not planed nor sanded (other than goods of Group No.48)	M N	5,769,223
50	4408.10-2 ex 4408.31 ex 4408.39-3 ex 4408.90-2 ex	Sheets for plywood	M N	978,499
51	44.08 ex	Veneer sheets (other than goods of Group No.50)	M F N	1,253,478
52	4409.20-1 ex 4421.90-1 ex	Drawn wood of bamboo and Kushi of bamboo	D	5,901
53	44.10 44.11	Particle board, etc.	M N	5,734,408
54	4412.22 etc. ⁶	Laminated wood, etc.	M N	624,092
55	4418.90-2 (2) ex	Transom	M F N	485,502
56	4419.00-1	Waribashi	D	1,222,760
56-2	4421-90-3-(1)	Articles of wood of Kwarin, Tsuge or boxwood, Tagayasan (Cassia siamea), red sandal wood, rosewood or ebony wood. excluding ebony wood with white streaks	M F N	341,266
57	Chapter 44 ex	Wood and articles of wood (other than goods of Group Nos.47 to 56-2)	M N	33,592,163
58	4601.20-1 4601.91-2-(1)	Mats, matting and screens of Igusa (Juncus effusus) or of Shichittoi (Cyperus tegetiformis)	M	602,321
59	4602.10-3 ex	Tatamidoko	D F	687,869
60	4602.10 ex	Basketwork, etc.(other than goods of Group No.59)	D F	1,775,176
61		Deleted		
62		Deleted		

⁶ 4412.22, 4412.23, 4412.29, 4412.92, 4412.93, 4412.99, 4420.90-1

Group Number	Tariff Item Number (HS based)	Description	Control Classification	Ceilings for Fiscal Year 2000 by Value (1,000 yen) or Quantity
63	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	D	141,173
64	Chapter 50 ex 5803.90-1-(1)	Fabrics of noil silk, etc. (other than goods of Group No.63)	M N	48,278
65	51.06	Yarn of carded wool	D F	317,384
66	51.07	Yarn of combed wool	Q N	1,172,606
67	5111.11-1 etc. ⁷	Woven fabrics 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	M N	448,112
68	51.11 ex 51.12 ex	Woven fabrics of carded wool, of combed wool, of carded fine animal hair or of combed fine animal hair (other than goods of Group No-67)	M F N	10,746,681
69		Deleted		
70	Chapter 52 ex etc. ⁸	Cotton (other than Batic woven fabrics of cotton, certified as hand dyed by the Government or a Government instrumentality of the country of origin, of heading No-5208.51 etc. ⁹)	D	219,559
71	53.06 etc. ¹⁰	Flax yarn and ramie yarn and woven fabrics thereof	D	1,268,943
72		Deleted		
73	53.10	Woven fabrics of jute	M N	23,223,998
74	5402.20-2-(1)	Filament yarn of polyester, containing 10% by weight or less	Q N	821,332

⁷ 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

⁸ Chapter 52 ex, 5802.11, 5802.19, 5803.10

⁹ 5208.51, 5208-52, 5208.53, 5208.59, 5209.51, 5209.52, 5209.59, 5210.51, 5210.52, 5210.59, 5211.51, 5211.52, 5211.59, 5212.15, 5212.25

¹⁰ 53.06, 5308.90 ex, 53.09, 5311. 00-1

¹¹ 5402.20-2-(1), 5402.33-2-(1), 5402.42-2-(1), 5402.43-2-(1), 5402.52-2-(1), 5402.62-2-(1)

Group Number	Tariff Item Number (HS based)	Description	Control Classification	Ceilings for Fiscal Year 2000 by Value (1,000 yen) or Quantity
	etc. ¹¹	of silk, and containing more than 50% by weight together of synthetic fibres or acetate fibres		
75	54.07 54.08 5811.00-2	Woven fabrics of synthetic filament yarn	Q N	2,109,130
76	Chapter 54 ex 5604.20-2-(2) 5604.90-2	Man-made filament yarn and woven fabrics thereof (other than goods of Group Nos.74 and 75)	M	1,433,422
77	55.12 etc. ¹²	Woven fabrics of synthetic staple fibres	Q N	1,388,477
78	Chapter 55 ex	Man-made staple fibres and woven fabrics thereof (other than goods of Group No.77)	Q N	1,440,668
79	5607.21 etc. ¹³	Twine, cordage, ropes and cables	D	174,269
80	57.01	Carpets and other textile floor coverings, knotted	D F	6,885,768
81	5702.10 etc. ¹⁴	Carpets and other textile floor coverings (other than goods of Group No.80)	M	7,321,597
82	5806.10 etc. ¹⁵	Narrow woven fabrics, etc.	Q N	398,361
83	58.10	Embroidery in the piece, in strips or in motifs	M	6,323,917
84	60.01 etc. ¹⁶	Knitted or crocheted fabric, etc.	Q N	2,173,365
85	61.01 etc. ¹⁷	Articles of apparel and clothing	Q N	7,352,187

¹² 55.12, 55.13, 55.14, 55.15, 55.16, 5801.31-2

¹³ 5607.21, 5607.29, 5607.41, 5607.49, 5607.50, 5607.90

¹⁴ 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

¹⁵ 5806.10, 5806.31, 5806.32-2, 5806.39, 5806.40

¹⁶ 60.01, 6002.10 ex, 6002.20, 6002.30 ex, 6002.41, 6002.42, 6002.43, 6002.49, 6002.91, 6002.92, 6002.93, 6002.99

¹⁷ 61.01, 61.02, 61.03, 61.04, 61.05 ex, 61.06 ex, 61.07 ex, 61.08 ex, 61.09 ex, 61.10, 61.11 ex, 61.12, 6113.00-2, 61.14, 6117.10, 6117.20, 6117.80-2, 6117.90, 6302.10, 6302.40, 6303.11, 6303.12, 6303.19, 6304.11, 6304.91

Group Number	Tariff Item Number (HS based)	Description	Control Classification	Ceilings for Fiscal Year 2000 by Value (1,000 yen) or Quantity
		accessories		
86	61.05 ex etc. ¹⁸	Underwear, knitted or crocheted (other than goods of Group No.85)	Q N	1,205,742
87	6111.10-1 etc. ¹⁹	Gloves, mittens and mitts, knitted or crocheted	D	515,475
88	6111.10-2 ex etc. ²⁰	Hosiery, knitted or crocheted (other than goods of Group No.86)	Q N	445,581
89	62.01 etc. ²¹	Men's and boys' outerwear	D	4,739,736
90	62.02 etc. ²²	Women's, girls' and babies' outerwear	D	4,311,174
91	62.05 etc. ²³	Men's or boys' underwear (other than goods of Group No.89)	Q N	662,770
92	6206.10-2 ex etc. ²⁴	Women's or girls' underwear (other than goods of Group No-90)	D	419,854
93	6209.10-1 etc. ²⁵	Corsets, gloves, hosiery, etc.	M F	1,328,976

¹⁸ 61.05 ex, 61.06 ex, 6107.11, 6107.12, 6107.19, 6107.21, 6107.22, 6107.29, 6107.91 ex, 6107.92 ex, 6107.99 ex, 6108.11, 6108.19, 6108.21, 6108.22, 6108.29, 6108.31, 6108.32, 6108.39, 6108.91 ex, 6108.92 ex, 6108.99 ex, 61.09 ex, 6111.10-2 ex, 6111.20-2 ex, 6111.30-2 ex, 6111.90-2 ex, 6115.11, 6115.12, 6115.19

¹⁹ 6111.10-1, 6111.20-1, 6111.30-1, 6111.90-1, 6116.10 ex, 6116.91, 6116.92, 6116.93, 6116.99

²⁰ 6111.10-2 ex, 6111.20-2 ex, 6111.30-2 ex, 6111.90-2 ex, 6115.20, 6115.91, 6115.92, 6115.93, 6115.99

²¹ 62.01, 62.03, 6207.91-1, 6207.91-2 ex, 6207.92-1, 6207.92-2 ex, 6207.99-1, 6207.99-2 ex, 6210.20, 6210.40, 6211.11, 6211.20 ex, 6211.31, 6211.32, 6211.33, 6211.39

²² 62.02, 62.04, 6206.10-1, 6206.10-2 ex, 6206.20-1, 6206.20-2 ex, 6206.30-1, 6206.30-2 ex, 6206.40-1, 6206.40-2 ex, 6206.90-1, 6206.90-2 ex, 6208.91-1, 6208.91-2 ex, 6208.92-1, 6208.92-2 ex, 6208.99-1, 6208.99-2 ex, 6209.10-2-(1), 6209.10-2-(2) ex, 6209.20-2-(1), 6209.20-2-(2) ex, 6209.30-2-(1), 6209.30-2-(2) ex, 6209.90-2-(1), 6209.90-2-(2) ex, 6210.10, 6210.30, 6210.50, 6211.12, 6211.20 ex, 6211.41, 6211.42, 6211.43, 6211.49

²³ 62.05, 6207.11, 6207.19, 6207.21, 6207.22, 6207.29, 6207.91-2 ex, 6207.92-2 ex, 6207.99-2 ex

²⁴ 6206.10-2 ex, 6206.20-2 ex, 6206.30-2 ex, 6206.40-2 ex, 6206.90-2 ex, 6208.11, 6208.19, 6208.21, 6208.22, 6208.29, 6208.91-2 ex, 6208.92-2 ex, 6208.99-2 ex

²⁵ 6209.10-1, 6209.20-1, 6209.30-1, 6209.90-1, 62.12, 6216.00, 6217.10 ex

Group Number	Tariff Item Number (HS based)	Description	Control Classification	Ceilings for Fiscal Year 2000 by Value (1,000 yen) or Quantity
94	6209.10-2-(2) etc. ²⁶	Clothing accessories, etc. (other than goods of Group Nos.90 and 93)	D	933,013
95	62.13	Handkerchiefs	M	831,329
95-2	6301.20 etc. ²⁷	Blankets (other than electric blankets) and travelling rugs	M N	1,627,654
96	6302.21 etc. ²⁸	Bed linen, table linen, etc.	D	3,317,176
97	6305.20 etc. ²⁹	Sacks and bags, of a kind used for the packing of goods	M	541
98	6403.12 etc. ³⁰	Footwear (other than goods of Group No.99)	D	144,624 PR
99	6403.20 etc. ³¹	Footwear with uppers of leather or containing furskin and leather in part, excluding sports footwear and slippers	Q N	66,336 PR
100	6404.11 etc. ³²	Footwear with outer soles of rubber or plastics	D	752,853
101	Chapter 64 ex	Footwear (other than goods of Group Nos.98 to 100)	M F	321,950
102		Deleted		
103	66.01 6603.20	Umbrellas and sun umbrellas and parts, etc. thereof	M	42,693
104	67.02	Artificial flowers, foliage and fruit and parts thereof; articles made	D	3,803,314

²⁶ 6209.10-2-(2) ex, 6209.20-2-(2) ex, 6209.30-2-(2) ex, 6209.90-2-(2) ex, 6217.10 ex, 6217.90

²⁷ 6301. 20, 6301. 30, 6301. 40, 6301. 90

²⁸ 6302.21, 6302.22 ex, 6302.29, 6302.31, 6302.32 ex, 6302.39, 6302.51, 6302.52, 6302.53 ex, 6302.59, 6302.60, 6302.91, 6302.92, 6302.93 ex, 6302.99, 6303.91, 6303.92 ex, 6303.99, 6304.19, 6304.92, 6304.93 ex, 6304.99

²⁹ 6305.20, 6305.32, 6305.33, 6305.39, 6305.90

³⁰ 6403.12, 6403.19, 6403.30 ex 6403.51 ex, 6403.59 ex, 6403.91 ex, 6403.99 ex, 6404.19-1 ex, 6404.20-1 ex, 6404.20-2 ex, 6405.10-1 ex, 6405.90-1 ex

³¹ 6403.20, 6403.30 ex, 6403.40, 6403.51 ex, 6403.59 ex, 6403.91 ex, 6403.99 ex, 6404.19-1 ex, 6404.20-1 ex, 6404.20-2 ex, 6405.10-1 ex, 6405.90-1 ex

³² 6404.11, 6404.19-2, 6404.20-3, 6405.10-2, 6405.90-1 ex

Group Number	Tariff Item Number (HS based)	Description	Control Classification	Ceilings for Fiscal Year 2000 by Value (1,000 yen) or Quantity
		of artificial flowers, foliage or fruit		
105	70.18	Glass beads, imitation pearls, imitation precious or semi-precious stones, etc.	M	266,516
106		Deleted		
107	71.13 9113.10	Articles of jewellery, watch straps. and parts thereof, of precious metal or of metal clad with precious metal	D	4,284,014
108	7117.19 etc. ³³	Imitation jewellery, watch straps, etc.	M	755,764
109		Deleted		
110		Deleted		
111	7202.11 7202.19	Ferro-manganese	Q N	17,783,100 KG
112	7202.29	Ferro-silicon	M FN	3,552,500 KG
113	7202.30 etc. ³⁴	Ferro-silico-manganese, etc. and other ferro-alloys (other than goods of Group No.7)	D N	7,189,750
114	7202.41 7202.49	Ferro-chromium	Q N	28,100,000 KG
115	7202.60 ex	Ferro-nickel, containing less than 33% by weight of nickel	Q N	11, 282,757
115-2	7202.60 ex	Ferro-nickel, containing 33% by weight or more of nickel	Q N	4,836,550
116	7208.10 etc. ³⁵	Hot-rolled coils	M	101,038,965
117	7208.51 etc. ³⁶	Hot-rolled plate of iron or non-alloy steel	M N	81,602,874

³³ 7117.19, 7117.90-1, 9113.20, 9113.90-2-(1)

³⁴ 7202. 30, 7202. 50, 7202. 70, 7202. 80, 7202. 91, 7202. 92, 7202. 93, 7202. 99 ex

³⁵ 7208.10, 7208.25, 7208.26, 7208.27, 7208.36, 7208.37, 7208.38, 7208.39, 7208.40 ex, 7208.54, 7211.14, 7211.19

³⁶ 7208.40 ex, 7208.51, 7208.52, 7208.53, 7208.90, 7211.13

³⁷ 72.09, 7211.23, 7211.29

Group Number	Tariff Item Number (HS based)	Description	Control Classification	Ceilings for Fiscal Year 2000 by Value (1,000 yen) or Quantity
118	72.09 etc. ³⁷	Cold-rolled (cold-reduced) plate of iron or non-alloy steel	M	13,022,108
118-2	7210.30 etc. ³⁸	Flat-rolled products of iron or non-alloy steel, plated or coated with zinc	D N	3,686,301
119	7213.10 etc. ³⁹	Bars and rods of iron or non-alloy steel	D F N	936,051
120	7217.10-1 etc. ⁴⁰	Wire of iron or non-alloy steel, stranded wire, ropes, etc. of iron or steel	D N	1,344,949
121	73.04 73.05 73.06	Tubes, etc. of iron or steel	M N	5,173,735
122	Chapter 72 ex Chapter 73 ex	Iron and steel and articles thereof (other than goods of Group No.7 and Group Nos.111 to 121)	D N	9,764,528
123	7402.00 7403.19 ex	Unrefined copper; copper anodes for electrolytic refining	M F N	74,651,526 KG
124	7403.11 etc. ⁴¹	Refined copper; unwrought	D	11,438,547 KG
125	7407.10 etc. ⁴²	Copper bars, rods, profiles and wire	M F	1,193,344 KG
126	7409.21 etc. ⁴³	Plates, tubes, pipes, etc. of copper-zinc base alloys (brass) or copper-tin base alloys (bronze)	M F N	1,098,369 KG
126-2	7409.11 7409.19 7409.40 7409.90	Copper plates, sheets and strip (other than goods of Group No.126), copper foil, and refined copper tubes and pipes	M N	1,546,512

³⁸ 7210.30, 7210.41, 7210.49, 7212.20, 7212.30

³⁹ 7213.10, 7213.20, 7213.91-1, 7213.99-1, 7214.10, 7214.20, 7214.30, 7214.91-1, 7214.99-1, 7215.10, 7215.50-1, 7215.90

⁴⁰ 7217.10-1, 7217.20-1, 7217.30-1, 7217.90-1, 73.12, 7317.00

⁴¹ 7403.11, 7403.12, 7403.13, 7403.19 ex

⁴² 7407.10, 7407.21, 7407.29 ex, 7408.11, 7408.19, 7408.21, 7408.29 ex

⁴³ 7409. 21, 7409. 29, 7409. 31, 7409. 39, 7411. 21, 7411. 29 ex

Group Number	Tariff Item Number (HS based)	Description	Control Classification	Ceilings for Fiscal Year 2000 by Value (1,000 yen) or Quantity
	74.10 7411.10			
127	Chapter 74 ex	Copper and articles thereof (other than goods of Group Nos.123 to 126-2)	M F N	551,628
128	7501.20-1 7502.10	Unwrought nickel	M F N	11,376,797 KG
129	Chapter 75 ex	Nickel and articles thereof (other than goods of Group No.128)	M F N	2,106,525
130		Deleted		
131		Deleted		
132	Chapter 76	Aluminium and articles thereof	M N	7,006,018
133	7801.10	Unwrought refined lead	D	10,927,565 KG
134	Deleted			
135	79.01	Unwrought zinc	D	15,718,856 KG
136		Deleted		
137	81.03 etc. ⁴⁴	Other base metals and articles thereof	M F	4,429,486
138	8104.30 8104.90	Magnesium and articles (other than unwrought, waste and scrap)	M F N	95,474
138-2	8108.10	Unwrought titanium; waste and scrap; powders	D F	768,138 KG
139	8544.11 etc. ⁴⁵	Insulated wire, cable, etc.	M F N	9,307,731
140	9401.30-1 etc. ⁴⁶	Furniture or bedding covered with leather, etc.	M	114,669
141	95.02	Dolls	M N	1,840,133
142	95.03	Toys	D	5,791,922
143		Deleted		

⁴⁴ 81.03, 8106.00, 81.07, 8108.90, 8111.00, 8112.20, 8112.40, 8112.91, 8112.99, 8113.00

⁴⁵ 8544.11, 8544.19, 8544.20, 8544.30, 8544.41, 8544.49, 8544.51, 8544.59, 8544.60

⁴⁶ 9401.90-1, 9404.10

Group Number	Tariff Item Number (HS based)	Description	Control Classification	Ceilings for Fiscal Year 2000 by Value (1,000 yen) or Quantity
144		Deleted		
145	9603.21 etc. ⁴⁷	Brooms and brushes, other than those consisting of vegetable materials merely bound together	M F	2,511,064

⁴⁷ 9603.21, 9603.29, 9603.30, 9603.40, 9603.50, 9603.90

ANNEX 6

Application of ceilings in fiscal year 1999

Application of Ceiling in FY 1999

No.	Tariff Item Number (HS)	Description	Allocation Stopped	
			Name of Applying Beneficiaries	Application Cut-off Date
1	25.23	Hydraulic cements		
3	2815.11 2815.12 2815.20	Caustic soda and caustic potash		
4	2825.80 ex	Antimony trioxide	China Taiwan	June 1 February 5
5	2827.36 etc. ¹	Chloride of barium, etc.	China	April 7
6	2849.10 2849.90ex	Carbides of calcium, etc.	All Beneficiaries	July 1
7	Chapter 28 7202.99ex	Inorganic chemicals, etc. (other than goods of heading No. 2804.61-2 and Group Nos. 3 to 6)		
9	2905.31 2909.41 2909.49ex	Ethylene glycol, etc.		
10	2905.44	Sorbitol	All Beneficiaries	Septemeber 1
11	2906.11	Menthol	All Beneficiaries	April 3
13	2917.32	Diocetyl orthophthalates		
14	2918.14	Citric acid		
15	2918.15-1	Calcium citrate		
16	2922.42-1	Sodium glutamates	All Beneficiaries	April 3
17	29.26	Nitrile-function compounds		
19	Chapter 29 ex	Organic chemicals (other than goods of heading No. 2914.21-2, Group Nos. 8 to 11, and Group Nos. 13 to 17)		
21	3301.25-1-(2)	Peppermint oils obtained from <i>Mentha arvensis</i> 65% by weight or less of total Menthol	All Beneficiaries	April 3

¹ 2827.36, 2827.38, 2833.27, 2836.60

No.	Tariff Item Number (HS)	Description	Allocation Stopped	
			Name of Applying Beneficiaries	Application Cut-off Date
24	3502-11 3502.19	Egg albumin		
26	3505.10-1	Starch derivatives		
27	3505.10-2 3505.20	Dextrins, dextrin glues, etc.	All Beneficiaries	June 1
28	36.04	Fireworks, etc.	China	June 1
30	Chapter 38	Miscellaneous chemical products		
31	39.01ex etc. ²	Polyethylene polystyrene, etc., in blocks of irregular shape, lumps powder (including moulding powders), granules, flakes and similar bulk forms	All Beneficiaries	September 28
31-2	3926.90-2 ex	Woven fabrics of plastics obtained from strip, entirely coated or covered on both sides with plastics	All Beneficiaries	September 1
34	4104.10-3-(1) 4104.31-2-(1) 4104.39-2-(1)	Leather of bovine or equine animals (dyed, coloured, stamped or embossed)		
35	4104.10-1-(2) etc. ³	Leather of bovine or equine animals (other)		
36	4105.20-2-(1)	Sheep or lamb skin leather (dyed, coloured, stamped or embossed)		
37	4106.20-2-(1)	Goat or kid skin leather (dyed, coloured, stamped or embossed)		
38	4109.00	Patent leather, etc.	Pakistan	June 1
39	Chapter 41ex	Raw hides or skins (other than furskins) and leather (other than goods of Group Nos. 34 to 38)	All Beneficiaries	July 1

² 39.01ex, 39.02ex, 39.03ex, 39.04, 39.06ex, 3911.10ex, 3914.00ex

³ 4104.10-1-(2), 4104.10-3-(2), 4104.21, 4104.22-2, 4104.29-2, 4104.31-2-(2), 4104.39-2-(2)

⁴ 4202.11, 4202.12, 4202.21, 4202.22, 4202.29, 4202.31, 4202.32, 4202.910 4202.92, 9605.00

No.	Tariff Item Number (HS)	Description	Allocation Stopped	
			Name of Applying Beneficiaries	Application Cut-off Date
40	4202.11 etc. ⁴	Trunks, suit-cases, etc.	All Beneficiaries	May 18
41	4205.00 9305.90-2-(1)	Articles of composition leather, etc.	All Beneficiaries	January 5
42	Chapter 42ex	Articles of leather (other than goods of Group Nos. 40 and 41)	All Beneficiaries	June 2
44	4302.11 etc. ⁵	Tanned furskins		
45	4302.30-1ex 4303.10ex 4303.90ex	Articles of apparel, and other articles of furskin		
47	4403.99-1	Wood of Kiri (Paulownia spp)		
48	4407.25ex 4407.26ex 4407.29-1ex 4407.99-1ex 4409.20-3-(1)	Tropical wood of Dipterocarpaceae, planed or sanded, etc.		
49	4407.25ex 4407.26ex 4407.29-1ex 4407.99-1ex	Tropical wood of Dipterocarpaceae, not planed nor sanded (other than goods of Group No. 48)		
50	4408.10-2ex 4408.31ex 4408.39-3ex 4408.90-2ex	Sheets for plywood	All Beneficiaries	August 3
51	44.08ex	Veneer sheets (other than goods of Group No. 50)		
52	4409.20-1ex 4421.90-1ex	Drawn wood of bamboo and Kushi of bamboo	All Beneficiaries	April 3
53	44.10 44.11	Particle board, etc.	All Beneficiaries	March 1
54	4412.22 etc. ⁶	Laminated wood, etc.	All Beneficiaries	June 1
55	4418.90-2-(2)ex	Transom		

⁵ 4302.11, 4302.19ex, 4302.20ex, 4302.30-2ex

⁶ 4412.22, 4412.23, 4412-29, 4412.92, 4412.93, 4412.99, 4420.90-1

No.	Tariff Item Number (HS)	Description	Allocation Stopped	
			Name of Applying Beneficiaries	Application Cut-off Date
56	4419.00-1	Waribashi	All Beneficiaries	September 9
56-2	4421.90-3-(1)	Articles of wood of Kwarin, Tsuge or boxwood, Tagayasan (Cassia siamea), red sandal wood, rosewood or ebony wood, excluding ebony wood with white streaks		
57	Chapter 44ex	Wood and articles of wood (other than goods of Group Nos. 47 to 56-2)	All Beneficiaries	February 1
58	4601.20-1 4601.91-2-(1)	Mat, matting and screens of Igusa (Juncus effusus) or of Shichitoi (Cyperus tegetiformis)	All Beneficiaries	June 1
59	4602.10-3ex	Tatamidoko	Taiwan	March 23
60	4602.10ex	Basketwork, etc. (other than goods of Group No. 59)	China Vietnam Indonesia Philippines	April 3 July 28 August 28 October 20
63	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	Thailand China	January 12 March 28
64	Chapter 50ex 5803.90-1-(1)	Fabrics of noil silk, etc. (other than goods of Group Nos. 62 and 63)		
65	51.06	Yarn of carded wool	China R. Korea	May 12 June 2
66	51.07	Yarn of combed wool		
67	5111.11-1 etc. ⁷	Woven fabrics 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		
68	51.11ex 51.12ex	Woven fabrics of carded wool, of combed wool, of carded fine animal hair or of		

⁷ 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

No.	Tariff Item Number (HS)	Description	Allocation Stopped	
			Name of Applying Beneficiaries	Application Cut-off Date
		combed fine animal hair (other than goods of Group No. 67)		
70	Chapter 52ex etc. ⁸	Cotton (other than Batik woven fabrics of cotton, certified as hand-dyed by the Government or a Government instrumentality of the country of origin, of heading No. 5208-51 etc. ⁹)	All Beneficiaries	July 9
71	53.06 etc. ¹⁰	Flax yarn and ramie yarn, and woven fabrics thereof	China R. Korea	October 7 November 10
73	53.10	Woven fabrics of jute		
74	5402.20-2-(1) etc. ¹¹	Filament yarn of polyester, containing 10% by weight or less of silk, and containing more than 50% by weight together of synthetic fibres or acetate fibres		
75	54.07 54.08 5811.00-2	Woven fabrics of synthetic filament yarn		
76	Chapter 54ex 5604.20-2-(2) 5604.90-2	Man-made filament yarn and woven fabrics thereof (other than goods of Group Nos. 74 and 75)	All Beneficiaries	March 1
77	55.12 etc. ¹²	Woven fabrics of synthetic staple fibres		
78	Chapter 55ex	Man-made staple fibres and woven fabrics thereof (other than goods of Group No. 77)		

⁸ Chapter 52ex, 5802.11, 5802.19, 5803.10

⁹ 5208.51, 5208.52, 5208.53, 5208.59, 5209.51, 5209.52, 5209.59, 5210.51, 5210.52, 5210.59, 5211.51, 5211.52, 5211.59, 5212-15, 5212.25

¹⁰ 53.06, 5308-90ex, 53.09, 5311.00-1

¹¹ 5402.20-2-(1), 5402.33-2-(1), 5402.42-2-(1), 5402.43-2-(1), 5402.52-2-(1), 5402.62-2-(1)

¹² 55.12, 55.13, 55.14, 55.15, 55.16, 5801.31-2

¹³ 5607.21, 5607.29, 5607.41, 5607.49, 5607.50, 5607.90

No.	Tariff Item Number (HS)	Description	Allocation Stopped	
			Name of Applying Beneficiaries	Application Cut-off Date
79	5607.21 etc. ¹³	Twine, cordage, ropes and cables	All Beneficiaires	August 19
80	57.01	Carpets, and other textile floor coverings, knotted	China Iran	April 3 June 26
81	5702.10 etc. ¹⁴	Carpets, and other textile floor coverings (other than goods of Group No. 80)	All Beneficiaries	December 1
82	5806.10 etc. ¹⁵	Narrow woven fabrics, etc.		
83	58.10	Embroidery in the piece, in strips or in motifs		
84	60.01 etc. ¹⁶	Knitted or crocheted fabric, etc.		
85	61.01 etc. ¹⁷	Articles of apparel and clothing accessories		
86	61.05ex etc. ¹⁸	Underwear, knitted or crocheted (other than goods of Group No. 85)		
87	6111.10-1 etc. ¹⁹	Gloves, mittens and mitts, knitted or crocheted	All Beneficiries	April 13
88	6111.10-2ex etc. ²⁰	Hosiery, knitted or crocheted (other than goods of Group No. 86)		
89	62.01 etc. ²¹	Men's and boys' outerwear	All Beneficiaries	July 29

¹⁴ 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, 57.103, 5705.00

¹⁵ 5806.10, 5806.31, 5806.32-2, 5806.39, 5806.40

¹⁶ 60.01, 6002.10ex, 6002.20, 6002.30ex, 6002.41, 6002.42, 61002.43, 6002.49, 6002.91, 6002.92, 6002.93, 6002.99

¹⁷ 61.01, 61.02, 61.03, 61.04, 61.05ex, 61.06ex, 61.07ex, 61.08ex, 61.09ex, 61.10, 61.11ex, 61.12, 6113.00-2, 61.14, 6117.10, 6117.20, 6117.80-2, 6117.90, 6302.10, 6302.40, 6303.119 6303.12, 6303.19, 6304.11, 6304.91

¹⁸ 61.05ex, 61.06ex, 6107.11, 6107.12, 6107.19, 6107.21, 6107.22, 6107.29, 6107.91ex, 6107.92ex, 6107.99ex, 6108.11, 6108.19, 6108.21, 6108.22, 6108.29, 6108.31, 6108.32, 6108.39, 6108.91ex, 6108.92ex, 6108.99ex, 61.09ex, 6111.10-2ex, 6111.20-2ex, 6111.30-2ex, 6111.90-2ex, 6115.11, 6115.129 6115.19

¹⁹ 6111.10-1, 6111.20-1, 6111.30-1, 6111.90-1, 6116.10ex, 6116.91, 6116.92, 6116.93, 6116.99

²⁰ 6111.10-2ex, 6111.20-2ex, 6111.30-2ex, 6111.90-2ex, 6115.20, 6115.91, 6115.92, 6115.93, 6115.99

²¹ 62.01, 62.03, 6207.91-1, 6207.91-2ex, 6207.92-1, 6207.92-2ex, 6207.99-1, 6207.99-2ex, 6210.20, 6210.40, 6211.11,

No.	Tariff Item Number (HS)	Description	Allocation Stopped	
			Name of Applying Beneficiaries	Application Cut-off Date
90	62.02 etc. ²²	Women's, girls' and babies' outerwear	All Beneficiaries	May 26
91	62.05 etc. ²³	Men's or boys' underwear (other than goods of Group No. 89)		
92	6206.10-2 ex etc. ²⁴	Women's, or girls' underwear (other than goods of Group No. 90)	All Beneficiaries	April 20
93	6209.10-1 etc. ²⁵	Corsets, gloves, hosiery, etc.	China Thailand Viet-Nam R. Korea Indonesia Hong Kong	June 3 July 1 July 1 August 3 January 5 March 1
94	6209.10-2-(2) etc. ²⁶	Clothing accessories, etc. (other than goods of Group Nos. 90 and 93)	China	April 3
95	62.13	Handkerchiefs	All Beneficiaries	August 3
95-2	6301.20 etc. ²⁷	Blankets (other than electric blankets) and travelling rugs	All Beneficiaries	June 1
96	6302.21 etc. ²⁸	Bed linen, table linen, etc.	All Beneficiaries	April 21

6211.20ex, 6211.31, 6211.32, 6211.33, 6211.39

²² 62.02, 62.04, 6206.10-1, 6206.10-2ex, 6206.20-1, 6206.20-2ex, 6206.30-1, 6206.30-2ex, 6206.40-1, 6206.40-2ex, 6206.90-1, 6206.90-2ex, 6208.91-1, 6208.91-2ex, 6208.92-1, 6208.92-2ex, 6208.99-1, 6208.99-2ex, 6209.10-2-(1), 6209.10-2-(2)ex, 6209.20-2-(1), 6209.20-2-(2)ex, 6209.30-2-(1), 6209.30-2-(2)ex, 6209.90-2-(1), 6209.90-2-(2)ex, 6210.10, 6210.30, 6210.50, 6211.12, 6211.20ex, 6211.41, 6211.42, 6211.43, 6211.49

²³ 62.05, 6207.11, 6207.19, 6207.21, 6207.22, 6207.29, 6207.91-2 ex, 6207.92-2 ex, 6207.99-2 ex

²⁴ 6206.10-2 ex, 6206.20-2 ex, 6206.30-2 ex, 6206.40-2 ex, 6206.90-2 ex, 6208.11, 6208.19, 6208.21, 6208.22, 6208.29, 6208.91-2 ex, 6208.92-2 ex, 6208.99-2 ex

²⁵ 6209.10-1, 6209.20-1, 6209.30-1, 6209.90-1, 62.12, 6216.00, 6217.10 ex

²⁶ 6209.10-2-(2)ex, 6209.20-2-(2)ex, 6209.30-2-(2) ex, 6209.90-2-(2)ex, 6217.10 ex, 6217.90

²⁷ 6301.20, 6301.30, 6301.40, 6301.90

²⁸ 6302.21, 6302.22 ex, 6302.29, 6302.31, 6302.32ex, 6302.39, 6302.51, 6302.52, 6302.53 ex, 6302.59, 6302.60, 6302.91, 6302.92, 6302.93 ex, 6302.99, 6303.91, 6303.92ex, 6303.99, 6304.19, 6304.92, 6304.93 ex, 6304.99

²⁹ 6305.20, 6305.32, 6305.33, 6305.39, 6305.90

No.	Tariff Item Number (HS)	Description	Allocation Stopped	
			Name of Applying Beneficiaries	Application Cut-off Date
97	6305.20 etc. ²⁹	Sacks and bags, of a kind used for the packing of goods	All Beneficiaries	June 1
98	6403.12 etc. ³⁰	Footwear (other than goods of Group No.99)	All Beneficiaries	April 3
99	6403.20 etc. ³¹	Footwear with uppers of leather or containing furskin and leather in part, excluding sports footwear and slippers		
100	6404.11 etc. ³²	Footwear with outer soles of rubber or plastics	All Beneficiaries	April 3
101	Chapter 64 ex	Footwear (other than goods of Group Nos. 98 to 100)	China	October 1
103	66.01 6603.20	Umbrellas and sun umbrellas and parts, etc. thereof		
104	67.02	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit	China	May 12
105	70.18	Glass beads, imitation pearls, imitation precious or semi-precious stones, etc.	Czech	November 2
107	71.13 9113.10	Articles of jewellery, watch straps and parts thereof, of precious metal or of metal clad with precious metal	All Beneficiaries	May 19
108	7117.19 etc. ³³	Imitation jewellery, watch straps, etc.	All Beneficiaries	August 3
111	7202.11 7202.19	Ferro-manganese		

³⁰ 6403.12, 6403.19, 6403.30 ex, 6403.51 ex, 6403.59 ex, 6403.91 ex, 6403.99 ex, 6404.19-1 ex, 6404.20-1 ex, 6404.20-2 ex, 6405.10-1 ex, 6405.90-1 ex

³¹ 6403.20, 6403.30 ex, 6403.40, 6403.51 ex, 6403.59 ex, 6403.91 ex, 6403.99 ex, 6404.19-1 ex, 6404.20-1 ex, 6404.20-2 ex, 6405.10-1 ex, 6405.90-1 ex

³² 6404.11, 6404.19-2, 6404-20-3, 6405-10-2, 6405.90-1 ex

³³ 7117.19, 7117.90-1, 9113.20, 9113.90-(1)

No.	Tariff Item Number (HS)	Description	Allocation Stopped	
			Name of Applying Beneficiaries	Application Cut-off Date
112	7202.29	Ferro-silicon		
113	7202.30 etc. ³⁴	Ferro-silico-manganese, etc. and other ferro-alloys (other than goods of Group No. 7)	All Beneficiaries	April 3
114	7202.41 7202.49	Ferro-chromium		
115	7202.60 ex	Ferro-nickel, containing less than 33% by weight of nickel		
115-2	7202.60 ex	Ferro-nickel, containing 33% by weight or more of nickel		
116	7208.10 etc. ³⁵	Hot-rolled coils		
117	7208.51 etc. ³⁶	Hot-rolled plate of iron or non-alloy steel		
118	72.09 etc. ³⁷	Cold-rolled (cold-reduced) plate of iron or non-alloy steel		
118-2	7210.30 etc. ³⁸	Flat-rolled products of iron or non-alloy steel, plated or coated with zinc		
119	7213.10 etc. ³⁹	Bars and rods of iron or non-alloy steel		
120	7217.10-1 etc. ⁴⁰	Wire of iron or non-alloy steel, stranded wire, ropes, etc. of iron or steel	All Beneficiaries	July 1
121	73.04	Tubes, etc. of iron or steel		

³⁴ 7202.30, 7202.50, 7202.70, 7202.80, 7202.91, 7202.92, 7202.93, 7202.99 ex

³⁵ 7208.10, 7208.25, 7208.26, 7208.27, 7208.36, 7208.37, 7208.38, 7208.39, 7208.40ex, 7208.54, 7211.14, 7211.19

³⁶ 7208.40 ex, 7208.51, 7208.52, 7208.53, 7208.90, 7211.13

³⁷ 72.09, 7211.23, 7211.29

³⁸ 7210.30, 7210.41, 7210.49, 7212.20, 7212.30

³⁹ 7213.10, 7213.20, 7213.91-1, 7213.99-1, 7214.10, 7214.20, 7214.30, 7214.91-1, 7214.99-1, 7215.10, 7215.50-1, 7215.90

⁴⁰ 7217.10-1, 7217.20-1, 7217.30-1, 7217.90-1, 73.12, 7317.00

No.	Tariff Item Number (HS)	Description	Allocation Stopped	
			Name of Applying Beneficiaries	Application Cut-off Date
	73.05 73.06			
122	Chapter 72 ex Chapter 73 ex	Iron and steel and articles thereof (other than goods of Group No. 7 and Group Nos. 111 to 121)	All Beneficiaries	December 11
123	7402.00 7403.19 x	Unrefined copper; copper anodes for electrolytic refining		
124	7403.11 etc. ⁴¹	Refined copper; unwrought	All Beneficiaries	April 3
125	7407.10 etc. ⁴²	Copper Bars, rods, profiles and wire	Malaysia Indonesia	June 1 September 1
126	7409.21 etc. ⁴³	Plates, tubes, pipes, of copper-zinc base alloys (brass) or copper-tin base alloys (bronze)		
126-2	7409.11 7409.19 7409.40 7409.90 7410 7411.10	Copper plates, sheets and strip (other than goods of Group No.126), copper foil, and refined copper tubes and pipes	All Beneficiaries	September 1
127	Chapter 74 ex	Copper and articles thereof (other than goods of Group Nos. 123 to 126)		
128	7501.20-1 7502.10	Unwrought nickel		
129	Chapter 75 ex	Nickel and articles thereof (other than goods of Group No. 128)		
132	Chapter 76	Aluminium and articles thereof	All Beneficiaries	September 1
133	7801.10	Unwrought refined lead	All Beneficiaries	April 3

⁴¹ 7403.11, 7403.12, 7403.13, 7403.19 ex

⁴² 7407.10, 7407.21, 7407.29 ex, 7408.11, 7408.19, 7403.21, 7408.29 ex

⁴³ 7409.21, 7404.29, 7409.31, 7409.39, 7411.21, 7411.29 ex

No.	Tariff Item Number (HS)	Description	Allocation Stopped	
			Name of Applying Beneficiaries	Application Cut-off Date
135	79.01	Unwrought zinc	All Beneficiaries	April 6
137	81.03 etc. ⁴⁴	Other base metals and articles thereof	China South Africa	July 1 October 1
138	8104.30 8104.90	Magnesium and articles (other than unwrought, waste and scrap)		
138-2	8108.10	Unwrought titanium; waste and scrap; powders		
139	8544.11 etc. ⁴⁵	Insulated wire, cable, etc.		
140	8544.11 etc. ⁴⁶	Furniture or bedding covered with leather, etc.	All Beneficiaries	July 1
141	95.02	Dolls	All Beneficiaries	January 5
142	95.03	Toys	All Beneficiaries	July 24
145	9603.21 etc. ⁴⁷	Brooms and brushes, other than those consisting of vegetable materials merely bound together	China R. Korea Sri Lanka	July 1 January 5 March 1

⁴⁴ 81.03, 8106.00, 81.07, 8108.90, 8111.00, 8112.20, 8112.40, 8112.91, 8112.99, 8113.00

⁴⁵ 8544.11, 8544.19, 8544.20, 8544.30, 8544.41, 8544.49, 8544.51, 8544.59, 8544.60

⁴⁶ 9401.90-1, 9404.10

⁴⁷ 9603.21, 9603.29, 9603.30, 9603.40, 9603.50, 9603.90

ANNEX 7

**List of processed products for which the condition for origin
country acknowledgement is specified (single list)**

List of processed products for which the condition for origin country acknowledgement is specified

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
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

HS Heading Number	Product Description	Condition for origin country acknowledgement
		(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
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	

HS Heading Number	Product Description	Condition for origin country acknowledgement
	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
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

HS Heading Number	Product Description	Condition for origin country acknowledgement
		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
ex.29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	

HS Heading Number	Product Description	Condition for origin country acknowledgement
	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 Heparin 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	Manufactured from products other than those of heading No. 32.08 or 32.12

HS Heading Number	Product Description	Condition for origin country acknowledgement
	modified natural polymers, dispersed or dissolved in a nonaqueous medium; solutions as defined in Note 4 to this Chapter	
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
34.07	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression	

HS Heading Number	Product Description	Condition for origin country acknowledgement
	<p>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>
37.02	<p>Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print</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
	film in rolls, sensitised, unexposed	
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, profiles 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	Manufactured from products other than

HS Heading Number	Product Description	Condition for origin country acknowledgement
	chamois) leather	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
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 cooper's 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:	

HS Heading Number	Product Description	Condition for origin country acknowledgement
	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
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

HS Heading Number	Product Description	Condition for origin country acknowledgement
		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
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	Manufactured from chemical products, from

HS Heading Number	Product Description	Condition for origin country acknowledgement
	thread), containing less than 85% by weight of cotton, not put up for retail sale	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
ex.52.08	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighting not more than 200 g/m ² : Batics certified as hand-dyed by the Government or Government instrumentality of the country of origin	Manufactured from grey fabric
ex. 52.09	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighting more than 200 g/m ² : Batics certified as hand-dyed by the Government or Government instrumentality of the country of origin	Manufactured from grey fabric
ex. 52.10	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 ² : Batics certified as hand-dyed by the Government or Government instrumentality of the country of origin	Manufactured from grey fabric
ex. 52.11	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 ² : Batic certified as hand-dyed by the Government or Government instrumentality of the country of origin	Manufactured from grey fabric
ex.52.12	Other woven fabrics of cotton: Batics certified as hand-dyed by the Government or Government	Manufactured from grey fabric

HS Heading Number	Product Description	Condition for origin country acknowledgement
	instrumentality of the country of origin	
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
54.04	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for	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

HS Heading Number	Product Description	Condition for origin country acknowledgement
	example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm	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 ² : (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 ² : (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
56.05	Metallised yarn, whether or not	Manufactured from chemical products, from

HS Heading Number	Product Description	Condition for origin country acknowledgement
	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	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
59.01	Textile fabrics coated with gum or	Manufactured from textile yarn

HS Heading Number	Product Description	Condition for origin country acknowledgement
	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	
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	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
	articles, put up in packings for retail sale	
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
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

HS Heading Number	Product Description	Condition for origin country acknowledgement
		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
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

HS Heading Number	Product Description	Condition for origin country acknowledgement
		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
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

HS Heading Number	Product Description	Condition for origin country acknowledgement
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
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 mm 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	Manufactured from products other than

HS Heading Number	Product Description	Condition for origin country acknowledgement
	sections (2) Other	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
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,	Manufactured from products other than those of heading No. 72.17, 72.23, 72.29 or

HS Heading Number	Product Description	Condition for origin country acknowledgement
	of iron or steel, not electrically insulated	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
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

HS Heading Number	Product Description	Condition for origin country acknowledgement
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
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	Manufactured from products other than

HS Heading Number	Product Description	Condition for origin country acknowledgement
	fittings (for example, couplings, elbows, sleeves)	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
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

HS Heading Number	Product Description	Condition for origin country acknowledgement
		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
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,	Manufactured in which the value of the non-

HS Heading Number	Product Description	Condition for origin country acknowledgement
	cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof, excluding products of heading No.90.01 or 90.30	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
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, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated	Manufactured from products of the different tariff heading as the products obtained, other than manufacture from products of heading No.94.04

HS Heading Number	Product Description	Condition for origin country acknowledgement
	signs, illuminated name-plates and the like; prefabricated buildings, excluding products of heading Nos. 94.04 to 94.06	
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
ex.96.03	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees) Brooms and brushes, excluding articles of sub-heading No.9603.10; paint rollers; squeegees and mops Hand-operated mechanical floor sweepers, not motorised	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 Manufactured from products other than hand operated mechanical floor sweepers, not mortorized, of heading No.96.03
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	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,	

HS Heading Number	Product Description	Condition for origin country acknowledgement
	other than those of heading No.96.09: Fountain pens, stylograph pens and other pens and pen-holders	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
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**

**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

Group Number	Tariff Item Number	Description
	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
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

Group Number	Tariff Item Number	Description
	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
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

Group Number	Tariff Item Number	Description
	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

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
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. Certificate of Origin (Combined declaration and certificate) 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

1. Goods consigned from (Exporter's business name, address, country)			Reference No. <p style="text-align: center;">GENERALISED SYSTEM OF PREFERENCES CERTIFICATE OF ORIGIN (Combined declaration and certificate) FORM A</p> Issued in.....(country) See Notes overleaf		
2. Goods consigned to (Consignee's name, address, country)					
3. Means of transport and route (as far as known)			4. For official use		
5. Item number	6. Marks and numbers of packages	7. Number and kind of packages; description of goods	8. Origin criterion (see Notes overleaf)	9. Gross weight or other quantity	10. Number and date of invoices
11. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct Place and date, signature of authorised certifying authority			12. Declaration by the exporter 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 Generalised System of Preferences for goods exported to(importing country) Place and date, signature and stamp of signatory		

NOTES (1996)

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

Australia*

Canada

Japan

New Zealand**

Norway

Switzerland

United States of America***

European Union:

Austria, Belgium, Denmark, Finland, France, Germany, Greece, Ireland, Italy, Luxembourg, Netherlands, United Kingdom, Portugal, Spain, Sweden

Republic of Bulgaria

Czech Republic

Slovakia

Republic of Hungary

Republic of Poland

Republic of Belarus

Russian Federation

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:

- a) fall with 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;
- b) comply with the rules of origin of the country of destination. Each article in a consignment must qualify separately in its own right; and
- c) 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 the country's origin rules.

- a) Products wholly obtained: for export to all countries listed in Section 1, enter the letter "P" in box 8 (for Australian and New Zealand Box 8 may be left blank)
- b) Products sufficiently worked or processed: for export to the countries specified below, the entry in Box 8 should be as follows:
 - (1) United States of America: for single country shipments, enter the letter "Y" in Box 8, for shipments from recognized associations of countries, enter 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%).

- (2) Canada: for products which meet origin criteria from working or process in two or more beneficiary countries, enter letter "G" in Box 8; other-wise "F".
- (3) Japan, Norway, Switzerland and the European Union: enter the letter "W" in Box 8 followed by the Harmonized Commodity Description and Coding System (Harmonized System) heading at the 4 digit level of the exported products (example "W" 96.18).
- (4) Bulgaria, Czech Republic, Slovakia, Hungary, Poland and Russian Federation: 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".
- (5) Australia and New Zealand: completion of 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 pertinent 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.	
<p>CERTIFICATE OF MATERIALS IMPORTED FROM JAPAN WHICH WERE USED FOR MANUFACTURE OF THE GOODS DESCRIBED IN CERTIFICATE OF ORIGIN</p> <p>(Ref. No.)</p> <p>Issued in(country)</p>			
Export Goods		Materials imported from Japan	
Description	Quantity	Description	Quantity
<p>Certification</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>Declaration by the exporter</p> <p>The undersigned hereby declares that the above details are correct.</p> <p>.....</p> <p>Place and date, signature of authorized signatory</p>	

Certificate of Cumulative Working/Processing

Annex to Certificate of Origin				Ref. No.			
<p>COMUIATIVE WORKING/PROCESSING CERTIFICATE</p> <p>(Ref. No. of Certificate of Origin)</p> <p>Issued in (country)</p>							
Products (Materials)				Products			
Producing country	Description	Quantity	Value	Producing country	Description	Quantity	Value
<p>Certification</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>Declaration by the exporter</p> <p>The undersigned hereby declares that the above details are correct.</p> <p>.....</p> <p>Place and date, signature of authorized signatory</p>			