



Generalized System of Preferences
HANDBOOK ON THE SCHEME OF
JAPAN





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NOTE

This handbook on the Generalized System of Preferences scheme of Japan was prepared by the UNCTAD secretariat based on information provided by the Ministry of Foreign Affairs of Japan. It provides a general explanation of the scheme of Japan, to allow officials and users responsible for or involved in Generalized System of Preferences issues to gain a better understanding of the scheme.

The handbook is based on the Temporary Tariff Measures Law, the Cabinet Order for Enforcement of the Temporary Tariff Measures Law and the Administrative Rule for Enforcement of the Temporary Tariff Measures Law. The original Japanese language versions of these texts are the sole authoritative versions in the event of a dispute. The tariff item numbers used in this publication are in accordance with the nomenclature of the International Convention on the Harmonized Commodity Description and Coding System. The product descriptions found in the lists have been reformulated to assist understanding. Readers may wish to refer to the customs tariff schedules of Japan, published by the Japan Tariff Association, for further information on tariff item numbers and descriptions of Generalized System of Preferences-eligible products in Japan and other products. Further information on the Generalized System of Preferences scheme of Japan is available on the website of the Ministry of Foreign Affairs of Japan (see <http://www.mofa.go.jp/policy/economy/gsp/>).

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The list of products covered under the GSP scheme as well as the list of products for which duty-free, quota-free market access is granted to LDCs are available on the GSP website of UNCTAD (unctad.org/gsp).

PREFACE

The series of handbooks on the Generalized System of Preferences promotes greater awareness among exporters and government officials in developing countries on trading opportunities available under the Generalized System of Preferences and other preferential trade arrangements and a better understanding of applicable rules and regulations with a view to facilitating their effective utilization. The series comprises the following publications:

- *Generalized System of Preferences: List of Beneficiaries* (UNCTAD/ITCD/TSB/Misc.62/Rev.6)
- *Handbook on the Preferential Tariff Scheme of the Republic of Korea in Favour of Least Developed Countries* (UNCTAD/ITCD/TSB/Misc.75)
- *Handbook on the Rules of Origin of the European Union* (UNCTAD/ITCD/TSB/Misc.25/Rev.3/Add.1)
- *Handbook on the Scheme of Australia* (UNCTAD/ITCD/TSB/Misc.56)
- *Handbook on the Scheme of Canada* (UNCTAD/ITCD/TSB/Misc.66/Rev.1)
- *Handbook on the Scheme of the European Union* (UNCTAD/ITCD/TSB/Misc.25/Rev.4)
- *Handbook on the Scheme of Japan* (Present volume)
- *Handbook on the Scheme of New Zealand* (UNCTAD/ITCD/TSB/Misc.48)
- *Handbook on the Scheme of Norway* (UNCTAD/ITCD/TSB/Misc.29/Rev.1)
- *Handbook on the Scheme of Switzerland* (UNCTAD/ITCD/TSB/Misc.28/Rev.3)
- *Handbook on the Scheme of Turkey* (UNCTAD/ITCD/TSB/Misc.74/Rev.1)
- *Handbook on the Scheme of the United States of America* (UNCTAD/ITCD/TSB/Misc.58/Rev.3)
- *Handbook on the Preferential Tariff Scheme of the Republic of Korea* (UNCTAD/ITCD/TSB/Misc.75)
- *Handbook on the Preferential Tariff Scheme of India in Favour of the Least Developed Countries* (UNCTAD/ITCD/TSB/Misc.77)
- *Handbook on the Special and Preferential Tariff Scheme of China for Least Developed Countries* (UNCTAD/ITCD/TSB/Misc.76)
- *Quantifying the Benefits Obtained by Developing Countries from the Generalized System of Preferences* (UNCTAD/ITCD/TSB/Misc.52)
- *Trade Preferences for Least Developed Countries: An Early Assessment of Benefits and Possible Improvements* (UNCTAD/ITCD/TSB/2003/8)

These publications are also available at unctad.org/gsp

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CONTENTS

Note iii

Prefacev

I. Checklist: How to benefit from the preferential tariff scheme of Japan 1

II. Explanatory notes on the preferential tariff scheme of Japan 3

 1. Beneficiaries 4

 2. Product coverage 4

 3. Depth of tariff cuts 4

 4. Escape clause 4

 5. Graduation of advanced beneficiaries 4

 6. Competitiveness-focused, product-by-product exclusion 5

 7. Special preferential treatment for the least developed countries 5

 8. Rules of origin 5

 8.1. Rules for transportation: Direct consignment 5

 8.2. Origin criteria 5

 8.3. Use of materials imported from Japan 6

 8.4. Rules of cumulative origin 6

 8.5. De minimis for textiles and textile articles 6

 8.6. Documentary evidence 6

 8.6.1. Evidence relating to origin of goods must be received as follows: 6

 8.6.2. Evidence related to transport 7

Annex 1. List of GSP Beneficiaries 10

Annex 2. Graduation/exclusion form the GSP scheme 14

Annex 3. Minimal processes, which are not accepted as obtaining original status 26

Annex 4. List of conditions to qualify as an originating good under the Japanese GSP 28

Annex 5. List of products to which donor country content rule is not applied 56

Annex 6. List of goods (HS code), which are exempted from submitting the certificate of origin 60

Annex 7. Certificate of materials imported from Japan 64

Checklist:
**How to benefit from the
preferential tariff scheme of Japan**



CHECKLIST: HOW TO BENEFIT FROM THE PREFERENTIAL TARIFF SCHEME OF JAPAN

Step 1. Establish product tariff classification

Determine the correct tariff classification (Harmonized System item number) of the product intended for export to Japan

Step 2. Verify product coverage

Determine whether the product is eligible for preference under the preferential tariff scheme of Japan, by examining the product lists of the preferential tariff scheme in relation to the specific tariff classification and product description

Step 3. Assess preferential margin

If the product is eligible for preferential treatment under the preferential tariff scheme of Japan, assess the preferential margin to determine the price that may be offered to buyers and/or importers

Step 4. Comply with origin criteria

Ensure that the product complies with the origin criteria set by Japan. Each scheme establishes its own origin criteria

Step 5. Verify consignment conditions

Ensure that the specified consignment conditions are met

Step 6. Prepare documentary evidence

Prepare a combined declaration and certificate of origin, required as documentary evidence under the preferential tariff scheme of Japan. Additional certificates may be required as necessary

Explanatory notes on the preferential tariff scheme of Japan



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

The GSP scheme of Japan entered into force on 1 August 1971. The current scheme is effective from 1 April 2011 to 31 March 2021, following the expiration of the previous scheme on 31 March 2011. Some changes were introduced to the scheme, such as the lifting of ceilings for imports of certain industrial products under the GSP scheme, revision of the criteria for the application of competitiveness-focused, product-by-exclusion measures and the application of a single transformation requirement for textiles products, excluding products under Harmonized System items 62.13–62.17. The Government of Japan notified these modifications to the World Trade Organization on 14 April 2011 (WT/COMTD/N/2/Add.15).

1. Beneficiaries

Japan grants preferential tariff treatment to 138 developing countries and five territories. Annex 1 contains the list of beneficiaries as at 1 April 2016. Beneficiaries are designated by cabinet order from countries and/or territories requesting preferential treatment, which must meet the following criteria:

- (a) Economy of the country or territory must be in a stage of development;
- (b) Country or territory must have its own tariff and trade system;
- (c) Country or territory wishes to receive preferential tariff treatment under the GSP scheme;
- (d) Beneficiaries must be prescribed by a cabinet order as a country or territory to which such preferences may appropriately be extended;
- (e) Only beneficiary countries designated as least developed countries by the General Assembly of the United Nations are eligible for special preferential treatment for the least developed countries.

2. Product coverage

Japan grants treatment under the GSP scheme for selected agricultural and fishery products (Harmonized

System, chapters 1–24) under 408 items (9-digit level of classification) and for selected industrial products (Harmonized System, chapters 25–97) under 3,151 items (9-digit level). The list of products covered under the GSP scheme as well as the list of products for which duty-free, quota-free market access is granted to LDCs are available on the GSP website of UNCTAD.

3. Depth of tariff cuts

Various tariff reductions, including duty-free treatment, apply to certain agricultural and fishery products. All industrial products are in principle given duty-free treatment, while rates under the GSP scheme on some sensitive items are 20, 40, 60 or 80 per cent of most-favoured nation rates.

4. Escape clause

Where increased preferential imports of a product cause, or threaten to cause, damage to a domestic industry, preferential treatment for the product may be temporarily suspended.

5. Graduation of advanced beneficiaries

Advanced beneficiaries are excluded from the list of GSP scheme beneficiaries under an annual review. The process of graduation begins with partial graduation, if applicable, in order to mitigate its impact on graduating economies.

With regard to partial graduation, a product of a beneficiary country or territory is excluded from product coverage under the GSP scheme if the country or territory is classified as a high-income economy in the World Bank statistics of the previous year (for example, in fiscal year 2011, World Bank statistics for 2010 are considered, incorporating data for 2008) or, if data is not available in World Bank statistics, the country or territory is recognized as having the same level of gross national income per capita; and its exports of the product to Japan exceed 25 per cent of global exports of the product to Japan and at the same time are more than ¥1 billion.

Each country or territory and product is reviewed each year. If any one of the above conditions is not met, preferential tariff treatment is extended. Furthermore, since 1 April 2000, a beneficiary country or territory has been excluded from the list of beneficiaries if it has been classified as a high-income economy in the World Bank statistics of the previous three consecutive years or, if data is not available in World Bank statistics, the country or territory is recognized to have the same

level of gross national income per capita. If a country or territory excluded from the list of beneficiaries is not classified as a high-income economy for three consecutive years, it is subject to the GSP scheme, if it requests Japan to reapply beneficiary status. Annex 2 contains information on graduation from the GSP scheme.

6. Competitiveness-focused, product-by-product exclusion

Under the annual review, a product highly competitive in the market of Japan of a developing beneficiary country or territory is excluded for three years from product coverage under the GSP scheme when the following criteria are met for the past three years on average: imports of a product from a developing beneficiary, except the least developed countries, to Japan in value terms account for more than 50 per cent of its import from the world to Japan; and, at the same time, amount to over ¥1.5 billion. Preferential tariff treatment shall be reintroduced for products that would not meet the above criteria after exclusion. Annex 2 contains information on exclusion from the GSP scheme.

7. Special preferential treatment for the least developed countries

Duty-free and quota-free are special preferential treatments offered to all of the least developed countries for all products under the GSP scheme, and additional products. Annex 3 contains the list of products (9-digit level of classification) for which duty-free quota-free market access is granted to the least developed countries as at 1 April 2016.

8. Rules of origin

In order 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 GSP scheme and transported to Japan in accordance with the rules for transportation.

8.1. Rules for transportation: Direct consignment

This rule aims to ensure that goods retain their identity and are not manipulated or further processed in the course of shipment, as follows:

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

8.2. Origin criteria

Goods are considered as originating in a preference-receiving country if they are wholly obtained in that country. Goods that have been partially or completely produced from materials or parts imported from other countries, or of unknown origin, 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 are considered sufficient if the resulting goods are classified under a Harmonized System heading (4-digit level) other than that covering each of the non-originating materials or parts used in the production. However, there are two exceptions to this rule, as follows: some working or processing is not considered sufficient when it is

simple, even if there is a change in the Harmonized System heading (see annex 4); and some goods are required to satisfy specific conditions in order to obtain originating status without a change in the Harmonized System heading (see annex 5).

8.3. Use of materials imported from Japan

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

- (a) 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 the preference-receiving country and materials imported from Japan, are regarded as being wholly obtained in that country;
- (b) Any goods exported from Japan that have been used as part of raw materials or components for the production of any goods produced other than those goods provided for in (a) are regarded as wholly obtained in that country.

However, with regard to some products obtained in a preference-receiving country (see annex 6), special treatment is not granted.

8.4. Rules of cumulative origin

With regard to goods produced in Indonesia, Malaysia, the Philippines, Thailand and Viet Nam, the five countries are regarded as a single preference-receiving country for the purpose of applying the above-mentioned origin criteria and donor country content rule. In detail, the five countries benefit from the following when applying the substantial manufacturing standards:

- (a) When calculating the rate of use of materials not originating in the five countries, the goods listed below are treated as having originated in the five countries:
 - (i) All raw materials consisting only of goods originating in the five countries;
 - (ii) All raw materials consisting only of goods exported from Japan to the five countries;

- (iii) All raw materials consisting only of the goods prescribed in (i) and (ii);

- (iv) If mixed with raw materials from other countries (with the exception of goods exported from Japan), the portion of the raw materials that conform to the provisions of (i) through (iii);

- (b) Goods are qualified to have originated in one of the countries when certain requirements related to the manner in which they were processed or manufactured are satisfied in all the countries involved in their production. The origin of goods that are eligible for preferential tariff treatment according to the rules of cumulative origin is the country that exports the goods to Japan. To make use of the cumulative origin system, a cumulative working/processing certificate should be presented to customs at the time of import declaration in addition to a certificate of origin.

8.5. De minimis for textiles and textile articles

In application of the origin criteria, non-originating materials used in the production of a good classified under chapters 50–63 of the Harmonized System that do not satisfy an applicable rule for the good shall be disregarded, provided that the totality of such non-originating materials does not exceed 10 per cent in weight of the good.

8.6. Documentary evidence

8.6.1. Evidence relating to origin of goods must be received as follows:

- (a) A certificate of origin is not required for specific items for which the director general of regional customs waives the submission thereof, with some exceptions. Annex 6 contains the list of such goods and exceptions;
- (b) Documentary requirements for all goods to receive treatment under the GSP scheme: a certificate of origin must be submitted to the customs authorities of Japan on importation of the goods into Japan (combined declaration and certificate; see annex 7a). The certificate must 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 customs authorities of Japan, upon application from the exporter when exporting the goods concerned. However, with regard to consignments of customs value not exceeding ¥200,000, this evidence is not required. (b)
- (c) Material imported from Japan: When one or the other of the special treatments under the donor country content rule is sought with regard to goods to be exported from a preference-receiving country to Japan, a certificate of materials imported from Japan issued by the same competent authorities issuing the certificate of origin is required to establish that the materials used in the production of the goods were originally imported from Japan into that country (see annex 7b);
- (d) Cumulative origin: When one or the other of the special treatments under the rules of cumulative origin is sought with regard to goods produced in one of the five countries of Indonesia, Malaysia, the Philippines, Thailand and Viet Nam, a cumulative working/processing certificate must be submitted on importation of the goods into Japan to the

customs authorities of Japan, together with a certificate of origin. The cumulative working/processing certificate must be issued by the same authorities issuing the certificate of origin. The term reference number of the cumulative working/processing certificate must be entered on the certificate of origin in box 4: For official use.

8.6.2. Evidence related to transport

In the event of transportation falling under (b) or (c) of the above-mentioned rules for transportation, one of the following pieces of evidence is needed to establish that the transportation was in conformity with the conditions specified:

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

However, with regard to consignments of customs value not exceeding ¥200,000, this evidence is not required.

Annex 1: List of GSP Beneficiaries



LIST OF GSP BENEFICIARIES
143 GSP Beneficiaries (138 countries, 5 territories)

List of GSP beneficiaries (countries and territories)			
1	Afghanistan*	43	Gabon
2	Albania	44	Gambia*
3	Algeria	45	Georgia
4	American Samoa	46	Ghana
5	Angola*	47	Grenada
6	Antigua & Barbuda	48	Guatemala
7	Argentina	49	Guinea*
8	Armenia	50	Guinea-Bissau*
9	Azerbaijan	51	Guyana
10	Bangladesh*	52	Haiti*
11	Belarus	53	Honduras
12	Belize	54	India
13	Benin*	55	Indonesia
14	Bhutan*	56	Iran
15	Bolivia	57	Iraq
16	Bosnia and Herzegovina	58	Jamaica
17	Botswana	59	Jordan
18	Brazil	60	Kazakhstan
19	Burkina Faso*	61	Kenya
20	Burundi*	62	Kiribati*
21	Cambodia*	63	Kosovo
22	Cameroon	64	Kyrgyz
23	Cape Verde	65	Laos*
24	Central African Republic*	66	Lebanon
25	Chad*	67	Lesotho*
26	Chile	68	Liberia*
27	Colombia	69	Libya
28	Comoros*	70	Macedonia(former Yugoslavia)
29	Costa Rica	71	Madagascar*
30	Côte d'Ivoire	72	Malawi*
31	Cuba	73	Malaysia
32	Democratic Republic of the Congo*	74	Maldives
33	Djibouti*	75	Mali*
34	Dominica	76	Marshall Islands
35	Dominican Republic	77	Mauritania*
36	Ecuador	78	Mauritius
37	Egypt	79	Mexico
38	El Salvador	80	Micronesia
38	Equatorial Guinea*	81	Moldova
40	Eritrea*	82	Mongolia
41	Ethiopia*	83	Montenegro
42	Fiji	84	Montserrat

List of GSP beneficiaries (countries and territories) (Continued)			
85	Morocco	116	St. Lucia
86	Mozambique*	117	St. Vincent
87	Myanmar*	118	Sudan*
88	Namibia	119	Suriname
89	Nepal*	120	Swaziland
90	Nicaragua	121	Syria
91	Niger*	122	Tajikistan
92	Nigeria	123	Tanzania*
93	Niue	124	Thailand
94	Pakistan	125	Timor-Leste*
95	Palau	126	Togo*
96	Panama	127	Tokelau Islands
97	Papua New Guinea	128	Tonga
98	Paraguay	129	Tunisia
99	People's Republic of China (except HongKong and Macao)	130	Turkey
100	Peru	131	Turkmenistan
101	Philippines	132	Tuvalu*
102	Republic of Congo	133	Uganda
103	Rwanda*	134	Ukraine
104	Samoa	135	Uruguay
105	Sao Tome & Principe*	136	Uzbekistan
106	Senegal*	137	Vanuatu*
107	Serbia	138	Venezuela
108	Seychelles	139	Vietnam
109	Sierra Leone*	140	West Bank and Gaza Strip
110	Solomon*	141	Yemen*
111	Somalia*	142	Zambia*
112	South Africa	143	Zimbabwe
113	Sri Lanka	141	Yemen*
114	St. Christopher & Nevis	142	Zambia*
115	St. Helena & Islands	143	Zimbabwe

* are designated as beneficiaries of Special preferential treatment for LDCs (Least Developed Countries):
47 countries

Annex 2: Graduation/exclusion from the GSP scheme



GRADUATION/EXCLUSION FROM THE GSP SCHEME

Aiming to benefit developing countries more fairly from GSP scheme, Japan prepares the system of “graduation” to a country having achieved economic development at developed country level, and “product-by-exclusion” to a product with high level of global competitiveness.

1. Partial Graduation

Considering its global competitiveness, the products originating from the beneficiary shall be excluded from application of the preferential treatment, if the conditions a) and b) below are satisfied.

a) Criterion for countries/territories

The beneficiary is classified as a high income economy in the “World Bank Statistics” of the previous year.

b) Criterion for products

The value of Japan’s imports of the product originating from the beneficiary exceeds one billion yen and 25% of the total value of Japan’s imports of the product from all over the world in the trade statistics of two years ago (For example, in case of FY2011, the CY2009 statistics should be considered.).

After annual review at the beginning of each fiscal year, preferential tariff treatment shall be granted again when any of the above criteria is not satisfied.

2. Entire Graduation

A country or territory shall be excluded from the list of beneficiaries of Japan’s GSP scheme, when the country or territory has been classified in the “World Bank Statistics” as a high income country for three consecutive years.

In a case where the country or territory which had been once excluded from the beneficiaries has not been classified as a high income country for three consecutive years, the country or territory shall be designated to be a beneficiary again if the country or territory requests so.

3. Product-by-Exclusion

A product originating from a beneficiary is excluded from the product coverage of the preferential treatment where it meets one of the following conditions:

1) The average value of Japan’s import of a product originating from a beneficiary for the past three years exceeds 1.5 billion yen and 50% of the total value of Japan’s imports of the product from all over the world (For example, in the case of FY2011, statistics of the CY2007, CY2008 and CY2009 should be considered.).

However, either essential export products for a beneficiary that account for more than 25% of total imports granted under preferential treatment from that beneficiary or products for which Japan agreed to provide tariff concession at the rate more favourable than that of GSP in virtually concluded EPAs are not excluded.

Products under the special preferential treatment for LDCs are not subject to this exclusion.

2) When a country or territory is judged to be against the conservation of certain species of fish by a Regional Fisheries Management Organization (RFMO), the products of the species originating from the beneficiary are excluded from the preferential treatment.

Where a product meets condition 1), it is excluded from preferential treatment for three years, and where it meets condition 2), it is excluded from preferential treatment until RFMO's judgement is changed.

(Article 8-2-2 of the Temporary Tariff Measures Law, Article 25-2 of the Cabinet Order for Enforcement of the Temporary Tariff Measures Law)

By this condition, the following items originating from the respective country are currently excluded from the preferential tariff treatment.

(1) Agricultural/Fishery products (HS Chapter 1-24)

(a) Products subject to the exclusion during April 1, 2014 and March 31, 2017

Tariff No.	Major items	Country
0706.90ex (0706.90-010)	Burdock (fresh or chilled)	China
0709.59ex (0709.59-011)	Matsutake (fresh or chilled)	China
0712.90-2ex (0712.90-010)	Dried bamboo shoots, whole, cut, sliced, broken or in powder (dried)	China
0910.11-2-(2)-B ex (0910.11-291)	Ginger (neither crushed nor ground) (other than those provisionally preserved in brine, in sulphur water or in other preservative solutions) (other than in airtight containers) (fresh)	China
0910.11-2-(2)-B ex (0910.11-299)	Ginger (neither crushed nor ground) (other than those provisionally preserved in brine, in sulphur water or in other preservative solutions) (other than in airtight containers) (other than dried whole or fresh)	China
1211.90-4-(2)ex (1211.90-999)	Other plants and parts of plants, of a kind used primarily in perfumery, in pharmacy or for in insecticidal, fungicidal or similar purposes (fresh or dried) (others, excluding sandal woods and job's tears)	China
1212.99-2ex (1212.99-990)	Fruit stones and kernels and other vegetable products of a kind used primarily for human consumption (others, excluding apricot, peach (including nectarine) or plum stones and kernels)	China
1604.11ex (1604.11-010)	Salmon (prepared or preserved) (whole or in pieces, but not minced) (other than in airtight containers)	China
1604.15 (1604.15-000)	Mackerel (prepared or preserved) (whole or in pieces, but not minced)	China
1604.17 (1604.17-000)	Eel (prepared or preserved) (whole or in pieces, but not minced)	China
1604.19ex (1604.19-090)	Other fish (prepared or preserved) (whole or in pieces, but not minced)	China
1604.32ex (1604.32-090)	Caviar substitutes (other than Ikura)	China
1605.10-2ex (1605.10-029)	Crab (prepared or preserved) (other than in airtight containers) (other than those containing rice)	China

1605.52 (1605.52-000)	Scallops, including queen scallops (prepared or preserved)	China
1605.55ex (1605.55-090)	Octopus (prepared or preserved) (other than in airtight containers)	China
1605.56ex (1605.56-090)	Clams, cockles and arkshells (prepared or preserved) (other than in airtight containers)	China
1605.59-2ex (1605.59-210)	Scallops (<i>Pectinidae</i>), other than those of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> and queen scallops (prepared or preserved)	China
1605.59-2ex (1605.59-299)	Other molluscs (prepared or preserved) (other than in airtight containers)	China
2001.90-2-(5)ex (2001.90-250)	Ginger (prepared or preserved by vinegar or acetic acid) (not containing added sugar)	China
2101.11-2-(2) (2101.11-290)	Extracts, essences and concentrates of coffee (not containing added sugar) (other than instant coffee)	Brazil

(b) Products subject to the exclusion during April 1, 2015 and March 31, 2018

Tariff No.	Major items	Country
0511.91-2 0511.91-200	Other products of fish or crustaceans, molluscs or other aquatic invertebrates and dead animals of Chapter 3, unfit for human consumption (other than fish waste, fertile fish eggs for hatching, etc.)	China
2005.99-2-(4)-A-(b) (2005.99-919)	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06 (not containing added sugar) (in airtight containers not more than 10kg each including container) (other than garlic powder)	China

(c) Products subject to the exclusion during April 1, 2016 and March 31, 2019

Tariff No.	Major items	Country
0604.20 (0604.20-000)	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	China
1007.90ex (1007.90-090)	Grain sorghum (other than seed) (not for feeding purposes)	Argentina
1404.90-4ex (1404.90-499)	Vegetable products not elsewhere specified or included (others, excluding leaves of Kashiwa or Sarutori Ibara)	China
1505.00-1 (1505.00-100)	Wool grease, crude	China

2001.90-1-(4) (2001.90-140)	Other vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid (containing added sugar)	China
2001.90-2-(5)ex (2001.90-290)	Other vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid (not containing added sugar) (other than ginger)	China
2309.10-2-(2)-B-(b) (2309.10-099)	Dog or cat food, put up for retail sale (containing less than 10% of lactose by weight) (other than in airtight containers not more than 10kg each including container, etc.)	China

(2) Industrial products (HS Chapter 25-97)

Tariff heading	Major items	Country
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal	China
27.04	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	China
28.09	Diphosphorus pentoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined	China
28.25	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides	China
28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides	China
28.34	Nitrites; nitrates	China
28.35	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined	China
28.39	Silicates; commercial alkali metal silicates	China
28.41	Salts of oxometallic or peroxometallic acids	China
28.49	Carbides, whether or not chemically defined	China
29.03	Halogenated derivatives of hydrocarbons	China
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated	China
29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	China

(a) Products subject to the exclusion during April 1, 2014 and March 31, 2017

35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.	Thailand
36.04	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles	China
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	China
38.02	Activated carbon; activated natural mineral products; animal black, including spent animal black	China
38.06	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums	China
38.14	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	China
38.16	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01	China
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics	China
39.24	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics	China
39.26	Other articles of plastics and articles of other materials of headings 39.01 to 39.14	China
44.12	Plywood, veneered panels and similar laminated wood	China
44.19	Tableware and kitchenware, of wood	China
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	China
44.21	Other articles of wood	China
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)	China
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah	China
51.07	Yarn of combed wool, not put up for retail sale	China

56.07	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics	China
56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	China
57.02	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	China
57.03	Carpets and other textile floor coverings, tufted, whether or not made up	China
57.05	Other carpets and other textile floor coverings, whether or not made up	China
58.06	Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	China
62.13	Handkerchiefs	China
62.16	Gloves, mittens and mitts	China
62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12	China
63.01	Blankets and travelling rugs	China
63.02	Bed linen, table linen, toilet linen and kitchen linen	China
63.03	Curtains (including drapes) and interior blinds; curtain or bed valances	China
63.04	Other furnishing articles, excluding those of heading 94.04	China
63.05	Sacks and bags, of a kind used for the packing of goods	China
63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods	China
63.07	Other made up articles, including dress patterns.	China
65.05	Hats and other headgear, 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	China
65.06	Other headgear, whether or not lined or trimmed	China
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	China

67.02	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit	China
69.02	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths	China
69.07	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing	China
69.08	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing	China
69.11	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china	China
69.12	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	China
74.06	Copper powders and flakes	China
74.11	Copper tubes and pipes	China
76.07	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2mm	China
79.07	Other articles of zinc	China
81.04	Magnesium and articles thereof, including waste and scrap	China
81.11	Manganese and articles thereof, including waste and scrap	China
82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor	China
82.13	Scissors, tailors' shears and similar shears, and blades therefor	China
83.01	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal	China
83.02	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal	China

Tariff heading	Major items	Country
83.06	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal	China
90.03	Frames and mountings for spectacles, goggles or the like, and parts thereof	China
94.04	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered	China
95.03	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	China
95.05	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes	China
95.07	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites	China
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)	China
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09	China
96.17	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners	China

(b) Products subject to the exclusion during April 1, 2015 and March 31, 2018

Tariff heading	Major items	Country
58.02	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03	China
65.04	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	China
69.13	Statuettes and other ornamental ceramic articles	China
70.07	Safety glass, consisting of toughened (tempered) or laminated glass	China
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	China
90.04	Spectacles, goggles and the like, corrective, protective or other	China
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	China

(c) Products subject to the exclusion during April 1, 2016 and March 31, 2019

Tariff heading	Major items	Country
29.19	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives	China
29.25	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds	China
44.14	Wooden frames for paintings, photographs, mirrors or similar objects	China
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood	China
53.09	Woven fabrics of flax	China
61.16	Gloves, mittens and mitts, knitted or crocheted	China
96.16	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations	China

**Annex 3:
Minimal processes,
which are not accepted
as obtaining status**



**MINIMAL PROCESSES WHICH ARE NOT ACCEPTED AS
OBTAINING ORIGINAL STATUS**

The following minimal processes are not accepted as obtaining origin status:

1. Operations to ensure the preservation of products in good condition during transport and storage (drying, freezing, placing in salt water and other similar operations);
 2. Simple cutting or screening;
 3. Simple placing in bottles, boxes and other 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.
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**Annex 4:
List of conditions to
qualify as an originating good
under the Japanese GSP**



**LIST OF CONDITIONS TO QUALIFY AS AN ORIGINATING GOOD
UNDER THE JAPANESE GSP
As of November 2016**

H.S. No.	Products	Condition to be qualified as originating products
Chapter 2	Meat and edible meat offal	Manufactured or processed from products other than those of Chapter 1 or 2 (hereinafter in this list the word "manufactured" shall read to mean "manufactured or processed")
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufactured from products other than those of Chapter 3
ex. Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included excluding products of heading 04.10:	
	(1) 'Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter:	
	Other than egg yolks (other than dried)	Manufactured from products other than those of Chapter 4
	(2) Other	Manufactured from products other than those of Chapter 4
Chapter 7	Edible vegetables and certain roots and tubers	Manufactured from products other than those of Chapter 7
Chapter 8	Edible fruit and nuts; peel of citrus fruit or melons	Manufactured from products other than those of Chapter 8
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten	Manufactured from products other than those of Chapter 7, 8, 10 or 11
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard	Manufactured from products other than those of Chapter 12
ex. 12.12	Locust beans, seaweeds and other algae, sugar beet and sugarcane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included:	
	(1) Fruit stones and kernels and other vegetable products of a kind used primarily for human consumption	Manufactured from products other than those of Chapter 7, 8 or 12
	(2) Tubers of konnyaku (<i>Amorphophalus</i> , whether or not cut, dried or powdered)	Manufactured from products other than those of Chapter 12
ex. 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:	
	Vegetable saps and extracts	Manufactured from products other than those of heading 13.02, provided that the value of non-originating products used does not exceed 40 % of the value of the products
	Agar-agar	Manufactured from products other than those of heading 12.12 or Chapter 13

ex.15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:	
	Fats and oils and their fractions, of marine mammals	Manufactured from products other than those of Chapter 1 or 15
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 15.11
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates:	
	(1) Containing less than 30% by weight of a meat and edible meat offal of bovine animals other than internal organs and tongues (containing rice), and cuttle fish and squid (containing rice) (prepared or preserved) other than those in airtight containers	Manufactured from products other than those of Chapter 1, 2, 3, 5, 10, 11, 16 or 19
	(2) Other	Manufactured from products other than those of Chapter 1, 2, 3, 5 or 16
17.01	Cane or beet sugar and chemically pure sucrose, in solid form	Manufactured from products other than those of Chapter 12 or 17
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugarsyrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
	(1) Lactose and lactose syrup	Manufactured from products other than those of Chapter 4 or 17
	(2) Maple sugar, maple syrup and hi-test molasses	Manufactured from products other than those of Chapter 12 or 17
	(3) Chemically pure fructose	Manufactured from products other than chemically pure fructose of heading 17.02
	(4) Other	Manufactured from products other than those of Chapter 7, 8, 10, 11, 12 or 17
17.03	Molasses resulting from the extraction or refining of sugar	Manufactured from products other than those of Chapter 12 or 17
ex. Chapter 18	Cocoa and cocoa preparations, excluding products of heading 18.01, 18.02 or 18.06	Manufactured from cocoa beans
18.06	Chocolate and other food preparations containing cocoa:	
	(1) Food preparations, the largest single ingredient of which is milk (including cream) by weight:	
	(i) Containing not less than 50% of sucrose by weight	Manufactured from products other than those of heading 18.06, provided that the value of non-originating products used does not exceed 40 % of the value of the products and the sugar and milk (including cream) used is originating
	(ii) Other	Manufactured from products other than those of heading 18.06, provided that the value of non-originating products used does

		not exceed 40 % of the value of the products and the milk (including cream) used is originating
	(2) Other:	
	(i) Containing not less than 50% of sucrose by weight	Manufactured from products other than those of heading 18.06, provided that the value of non-originating products used does not exceed 40 % of the value of the products and the sugar used is originating
	(ii) Other	Manufactured from products other than those of heading 18.06, provided that the value of non-originating products used does not exceed 40 % of the value of the products
19.01	Malt extract; food preparations of flour, groats, meal, starch or maltextract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:	
	(1) Malt extract	Manufactured from products other than those of Chapter 10, 11 or 19
	(2) Food preparations, containing more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale or barely, starch, or any combination thereof, excluding cake-mixes and a kind used as infant food or dietetic purpose (mostly containing starch)	Manufactured from products other than those of Chapter 4, 7, 8, 10, 11 or 19
	(3) Other:	
	(i) Containing not less than 50% of sucrose by weight	Manufactured from products other than those of Chapter 4, 7, 8, 10, 11, 12, 17 or 19
	(ii) Other	Manufactured from products other than those of Chapter 4, 10, 11 or 19
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	Manufactured from products other than those of Chapter 10, 11 or 19
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufactured from products other than those of Chapter 7, 8, 10, 11 or 19
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	Manufactured from products other than those of Chapter 10, 11 or 19
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:	

	(1) Sweet biscuits, Arare, Senbei and similar rice products, biscuits, cookies and crackers, crisp savoury food products, made from a dough based on potato powder	Manufactured from products other than those of Chapter 7, 8, 10, 11 or 19
	(2) Other	Manufactured from products other than those of Chapter 11 (excluding those of Chapter 11 manufactured from products of Chapter 7, 8 or 10, in the originating country or territory of the products of 19.05(2) on this list) or 19
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	Manufactured from products other than those of Chapter 7, 8 or 20
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	Manufactured from products other than those of Chapter 7 or 20
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	Manufactured from products other than those of Chapter 7 or 20
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06:	
	(1) Young corncobs	Manufactured from products other than those of heading 20.04, provided that the value of non-originating products used does not exceed 40 % of the value of the products
	(2) Other	Manufactured from products other than those of Chapter 7, 10, 11 or 20
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06:	
	(1) Young corncobs	Manufactured from products other than those of heading 20.05, provided that the value of non-originating products used does not exceed 40 % of the value of the products
	(2) Peas (<i>Pisum sativum</i>) (unshelled, containing added sugar); unshelled beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) other than those which contain added sugar in airtight containers, containing tomato purée or other kind of tomato preparation and meat of swine, lard or other pig fat; vegetables or mixtures of vegetables excluding potatoes, peas (<i>Pisum sativum</i>), beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>), asparagus, olives, sweet corn, which contain added sugar in airtight containers, containing tomato purée or other kind of tomato preparation and meat of	Manufactured from products other than those of Chapter 7, 8, 10, 11, 12, 17 or 20
	(3) Other	Manufactured from products other than those of Chapter 7 or 20
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	Manufactured from products other than those of Chapter 7, 8, 9, 12, 17 or 20

20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	Manufactured from products other than those of Chapter 8 or 20
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	Manufactured from products other than those of heading 20.08, provided that the value of non-originating products used does not exceed 40 % of the value of the products
	(2) Other	Manufactured from products other than those of Chapter 7, 8, 9, 12, 17 or 20
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 products other than those of Chapter 7, 8 or 20
ex.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:	
	Preparations with a basis of coffee, tea or maté:	
	(1) Not less than 30% of natural milk constituents by weight, calculated on the dry matter	Manufactured from products other than those of Chapter 4, 19 or 21
	(2) Other:	
	(i) Containing not less than 50% of sucrose by weight	Manufactured from products other than those of heading 21.01, provided that the value of non-originating products used does not exceed 40 % of the value of the products and the sugar used is originating
	(ii) Other	Manufactured from products other than those of heading 21.01, provided that the value of non-originating products used does not exceed 40 % of the value of the products
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 21.03 excluding mustard flour and meal and prepared mustard, provided that contained tomatoes are originating
21.04	Soups and broths and preparations therefor; homogenised composite food preparations	Manufactured from products other than those of heading 20.02 to 20.05 excluding sweet corn and young corncobs, or heading 21.04
21.05	Ice cream and other edible ice, whether or not containing cocoa	Manufactured from products other than those of Chapter 4, 19 or 21
21.06	Food preparations not elsewhere specified or included:	
	(1) Protein concentrates and textured protein substances:	

(i) Preparations containing not less than 30% natural milk constituents by weight, calculated on the dry matter, excluding protein concentrates not less than 80% protein by weight, the largest ingredient is vegetable protein and put up in containers for retail sale by weight of less than 500g excluding container	Manufactured from products other than those of Chapter 4, 19 or 21
(ii) Other than “ Preparations containing not less than 30% natural milk constituents by weight, calculated on the dry matter, excluding protein concentrates not less than 80% protein by weight, the largest ingredient is vegetable protein and put up in containers for retail sale by weight of less than 500g excluding container” , and containing not less than 50% of sucrose by weight	Manufactured from products other than those of heading 21.06, provided that the value of non-originating products used does not exceed 40 % of the value of the products and the sugar used is originating
(iii) Other	Manufactured from products other than those of heading 21.06, provided that the value of non-originating products used does not exceed 40 % of the value of the products
(2) Other:	
(i) Preparations containing not less than 30% natural milk constituents by weight, calculated on the dry matter	Manufactured from products other than those of Chapter 4, 19 or 21
(ii) Other:	
1 Food preparations containing more than 30% by weight of one of those, rice, wheat including triticale or barley	Manufactured from products other than those of Chapter 10, 11, 19 or 21
2 Sugar syrup containing added flavoring or colouring matter	Manufactured from products other than those of Chapter 7, 8, 10, 11, 12, 17 or 21
3 Chewing gum	Manufactured from products other than those of heading 21.06, provided that the value of non-originating products used does not exceed 40 % of the value of the products
4 Konnyaku	Manufactured from products other than those of Chapter 12 or 21
5 Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume of higher than 0.5% vol:	
i Preparations with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol	Manufactured from products other than those of Chapter 8, 20 or 21
ii Other	Manufactured from products other than compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume of higher than 0.5% vol, or from products other than those of heading 22.08, provided that the value of non-originating products used does not exceed 40% of the value of products

	6 Other:	
	i Containing added sugar:	
	① Bases for beverage, containing ginseng roots or its extract; or food supplement with a basis of vitamins	Manufactured from products other than those of heading 21.06, provided that the value of non-originating products used does not exceed 40 % of the value of the products
	② Other:	
	(①) Containing less than 50% of sucrose by weight	Manufactured from products other than those of heading 21.06, provided that the value of non-originating products used does not exceed 40 % of the value of the products
	(②) Other:	
	(A) Put up in containers for retail sale, not more than 500g each including container; or containing not less than 85% by weight of sucrose excluding those put up in containers for retail sale not more than 500g each including container, those certified by a certification procedure stipulated by a Cabinet Order as imported to be repacked in containers for retail sale, not more than 500g each including container after importation with no change in ingredients, or those exceeding 257yen/kg in value for customs duty	Manufactured from products other than those of heading 21.06, provided that the value of non-originating products used does not exceed 40 % of the value of the products and the sugar used is originating
	(B) Other:	
	(a) Containing lactose, milk protein or milkfat	Manufactured from products other than those of Chapter 4, 7, 8, 10, 11, 12, 17, 19 or 21
	(b) Other	Manufactured from products other than those of heading 21.06, provided that the value of non-originating products used does not exceed 40 % of the value of the products and the sugar used is originating
	ii Other	Manufactured from products other than those of heading 21.06, provided that the value of non-originating products used does not exceed 40 % of the value of the products
ex.22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09:	
	Other than waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	Manufactured from products other than those of heading 22.02, provided that the value of non-originating products used does not exceed 40 % of the value of the products

22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09:	
	(1) Sparkling wine, other wine; grape must of an alcoholic strength by volume of less than 1% vol (excluding grape must with fermentation prevented or arrested by the addition of alcohol)	Manufactured from products other than those of Chapter 8, 20 or 22
	(2) Other	Manufactured from products other than those of heading 20.09 or 22.04
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:	
	(1) In containers holding more than 2L of an alcoholic strength by volume of less than 1% vol	Manufactured from products other than those of Chapter 8, 20 or 22
	(2) Other	Manufactured from products other than those of heading 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:	
	(1) Of an alcoholic strength by volume of less than 1% vol	Manufactured from products other than those of Chapter 8, 20 or 22
	(2) Other	Manufactured from products other than those of heading 22.06, provided that the value of non-originating products used does not exceed 40 % of the value of the products
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 spirits	Manufactured from products other than those of heading 22.07 or 22.08
	(2) Beverages with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol	Manufactured from products other than those of Chapter 8, 20 or 22
	(3) Other	Manufactured from products other than those of heading 22.08 provided that the value of non-originating products used does not exceed 40 % of the value of the products
22.09	Vinegar and substitutes for vinegar obtained from acetic acid	Manufactured from products other than those of heading 22.09 or 29.15
23.09	Preparations of a kind used in animal feeding	Manufactured from products other than those of heading 23.09, provided that the value of non-originating products used does not exceed 40 % of the value of the products
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 28.43 and manufactured through chemical transformation, or from products other than those of heading 28.43
ex.28.52	Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams:	
	Organo-inorganic compounds	Manufactured from products other than organo-inorganic

		compounds of heading 28.52
ex.29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	Metal alcoholates	Manufactured from products other than metal alcoholates of heading 29.05
ex.29.06	Cyclic alcohols and their halogenated, sulpho-nated, nitrated or nitrosated derivatives:	
	Metal alcoholates	Manufactured from products other than metal alcoholates of heading 29.06
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only	Manufactured from products of heading 29.32 and manufactured through chemical transformation, or from products other than those of heading 29.32
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufactured from products of heading 29.33 and manufactured through chemical transformation, or from products other than those of heading 29.33
ex.29.34	Nucleic acids and their salts, whether or not chemically defined, other heterocyclic compounds:	
	Other than sultones or sultams	Manufactured from products other than those of heading 29.34 excluding sultones and sultams
29.40	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugaracetals and sugaresters, and their salts, other than products of heading 29.37, 29.38 or 29.39	Manufactured from products other than chemically pure maltose or fructose of heading 17.02, or from products other than those of heading 29.40
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 32.03 to 32.05
32.06	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 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 of heading 32.06 excluding mixing of oxides or salts of Chapter 28 with extenders such as barium sulphate, chalk, barium carbonate and satin white
32.08	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter	Manufactured from products other than those of heading 32.08 or 32.12
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 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 32.03 to 32.10, 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	Manufactured from products other than those of heading 32.08 to 32.10, 32.12 or 32.14

	the like	
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 33.02, provided that the value of non-originating products used does not exceed 50 % of the value of the products
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; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, 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 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 34.01	Manufactured from products other than those of heading 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 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):	
	(1) Other preparations for use in dentistry, with a basis of plasters (of calcined gypsum or calcium sulphate)	Manufactured from products other than those of heading 34.07, provided that the value of non-originating products used does not exceed 50% of the value of the products
	(2) Other	Manufactured from products other than those of heading 15.16 (only hydrogenated fats and oils), 15.17 (only hydrogenated fats and oils), 34.04, 34.07, 38.23 (only fatty alcohols), or 38.24
ex.35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives:	
	Egg albumin	Manufactured from products other than those of Chapter 4 or 35
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:	
	(1) Esterified starches and other starch derivatives	Manufactured from products other than esterified starches and other starch derivatives of heading 35.05
	(2) Other	Manufactured from products other than those of Chapter 7, 8,

		10, 11 or 35
ex.36.06	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	Manufactured from products other than those of heading 36.06 excluding combustible substances or preparations
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufactured from products other than those of heading 37.01 or 37.02
ex. Chapter 38	Miscellaneous chemical products, excluding products of heading 38.01 to 38.07, 38.09, 38.21 or 38.23	Manufactured from products of the different tariff heading of the products obtained, provided that the value of non-originating products used does not exceed 50 % of the value of the products
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 38.01
ex.38.06	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; rosin gums:	
	Ester gums	Manufactured from products other than ester gums of heading 38.06
38.09	Fishing agents, dye carriers to accelerate the dyeing 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	Manufactured from products other than those of Chapter 11, heading 35.05 or 38.09
	(2) Other	Manufactured from products other than those of heading 38.09, provided that the value of non-originating products used does not exceed 50 % of the value of the products
39.14	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms	Manufactured from products other than those of heading 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 surface-worked but not otherwise worked, of plastics	Manufactured from products other than those of heading 39.01 to 39.13, or 39.16
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics:	
	(1) Seamless tubes and pipes	Manufactured from products other than those of heading 39.01 to 39.13, or 39.17
	(2) Other	Manufactured from products other than those of heading 39.17 excluding seamless tubes and pipes
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 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 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 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 39.01 to 39.13, 39.20 or 39.21
41.04	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	Manufactured from products other than those of heading 41.01 or 41.04
41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared	Manufactured from products other than those of heading 41.02 or 41.05
41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared	Manufactured from products other than those of heading 41.03 or 41.06
41.07	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14	Manufactured from products other than those of heading 41.01, 41.04 or 41.07
41.12	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14	Manufactured from products other than those of heading 41.02, 41.05 or 41.12
41.13	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14	Manufactured from products other than those of heading 41.03, 41.06 or 41.13
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather:	
	(1) Chamois (including combination chamois) leather	Manufactured from products other than those of heading 41.01 to 41.03 which have not yet undergone any tanning process, or those of chamois (including combination chamois) leather of heading 41.14
	(2) Patent leather and patent laminated leather; metallised leather	Manufactured from products of heading 41.01 to 41.03 which have not yet undergone any tanning process
ex. Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut) (excluding products of heading 42.05 or 42.06)	Manufactured from products of the different tariff headings (excluding heading 42.05) of the products
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 43.03:	

	Other than dropped furskins	Manufactured from products other than those of heading 43.01 or 43.02
43.03	Articles of apparel, clothing accessories and other articles of fur skin	Manufactured from products other than those of heading 43.02 or 43.03
ex.44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm:	
	Planed, sanded or end-jointed	Manufactured from products other than those of heading 44.07 which have been planed, sanded or end-jointed
ex.44.12	Plywood, veneered panels and similar laminated wood:	
	Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness	Manufactured from products other than those of heading 44.07, 44.08 or 44.12
44.16	Casks, barrels, vats, tubs and other cooper's products and parts thereof, of wood, including staves	Manufactured from products other than those of heading 44.16 excluding staves of wood (riven staves only one principal surface of which has been sawn, or sawn staves at least one principal surface of which has been curvilinearly sawn, each of which has not been worked other than sawing)
ex.44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes:	
	With cellular wood panels	Manufactured from products other than cellular wood panels of heading 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 Chapter94:	
	Other than wood marquetry or inlaid wood	Manufactured from products other than those of heading 44.20 excluding wood marquetry and inlaid wood
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, in sheet form	Manufactured from products other than those of heading 46.01 excluding plaits and similar products of plaiting materials
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 47.01 to 47.06, or 50.01, or from natural textile fibres (excluding 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 47.01 to 47.06, or 50.01, or from natural textile fibres (excluding 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 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 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 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
51.09	Yarn of wool or of fine animal hair, put up for retail sale	Manufactured from chemical products, from products of heading 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 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 1 0% by weight of silk	Manufactured from chemical products, from products of heading 47.01 to 47.06, or 50.01, or from natural textile fibres (excluding rawsilk), man-made staple fibre or textile fibre waste
	(2) Other	Manufactured from chemical products, from products of heading 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	Manufactured from chemical products, from products of heading 47.01 to 47.06, or 50.01, or from natural textile fibres (excluding rawsilk), man-made staple fibres or textile fibre waste
	(2) Other	Manufactured from chemical products, from products of heading 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 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 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 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
52.06	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale	Manufactured from chemical products, from products of heading 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 47.01 to 47.06, or from natural textile fibres,

		man-made staple fibres or textile fibre waste, neither carded nor combed
52.08	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² :	
	(1) Batiks, certified as hand-dyed by the Government or a Government instrumentality of the country of origin	Manufactured from grey fabric
	(2) Other	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
52.09	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² :	
	(1) Batiks, certified as hand-dyed by the Government or a Government instrumentality of the country of origin	Manufactured from grey fabric
	(2) Other	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
52.10	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 m ² :	
	(1) Batiks, certified as hand-dyed by the Government or a Government instrumentality of the country of origin	Manufactured from grey fabric
	(2) Other	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
52.11	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² :	
	(1) Batiks, certified as hand-dyed by the Government or a Government instrumentality of the country of origin	Manufactured from grey fabric
	(2) Other	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
52.12	Other woven fabrics of cotton:	
	(1) Batiks, certified as hand-dyed by the Government or a Government instrumentality of the country of origin	Manufactured from grey fabric
	(2) Other	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
53.06	Flax yarn	Manufactured from chemical products, from products of heading 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 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 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 53.03	Manufactured from chemical products, from products of heading 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, from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
ex. Chapter 54	Man-made filaments; strip and the like of man-made textile materials, excluding products of heading 54.04 to 54.06:	
	(1) Containing more than 10% by weight of silk	Manufactured from chemical products, from products of heading 47.01 to 47.06, or 50.01, or from natural textile fibres (excluding rawsilk), man-made staple fibres or textile fibre waste, neither carded nor combed
	(2) Other	Manufactured from chemical products, from products of heading 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 example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
54.05	Artificial monofilament of 67 chemical 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 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 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 or from products of heading 47.01 to 47.06
55.02	Artificial filament tow	Manufactured from chemical products or from products of heading 47.01 to 47.06
55.03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning	Manufactured from chemical products or from products of heading 47.01 to 47.06
55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning	Manufactured from chemical products or from products of heading 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 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	Manufactured from chemical products, from products of

	otherwise processed for spinning	heading 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 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 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
55.10	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale	Manufactured from chemical products, from products of heading 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 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	Manufactured from chemical products, from products of heading 47.01 to 47.06, or 50.01, or from natural textile fibres (excluding raw silk), man-made staple fibres or textile fibre waste
	(2) Other	Manufactured from chemical products, from products of heading 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	Manufactured from chemical products, from products of heading 47.01 to 47.06, or 50.01, or from natural textile fibres (excluding raw silk), man-made staple fibres or textile fibre waste
	(2) Other	Manufactured from chemical products, from products of heading 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	Manufactured from chemical products, from products of heading 47.01 to 47.06, or 50.01, or from natural textile fibres (excluding raw silk), man-made staple fibres or textile fibre waste
	(2) Other	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
55.15	Other woven fabrics of synthetic staple fibres:	
	(1) Containing more than 10% by weight of	Manufactured from chemical products, from products of

	silk	heading 47.01 to 47.06, or 50.01 , or from natural textile fibres (excluding raw silk), man-made staple fibres or textile fibre waste
	(2) Other	Manufactured from chemical products, from products of heading 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	Manufactured from chemical products, from products of heading 47.01 to 47.06, or 50.01 , or from natural textile fibres (excluding raw silk), man-made staple fibres or textile fibre waste
	(2) Other	Manufactured from chemical products, from products of heading 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 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 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 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 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics:	
	Textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with plastics	Manufactured from chemical products, from products of heading 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 gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal	Manufactured from chemical products, from products of heading 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 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
56.07	Twine, cordage, ropes 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 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 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 54.04 or 54.05, twine, cordage, rope or	Manufactured from paper, from chemical products, from products of heading 47.01 to 47.06, or from natural textile

	cables, not elsewhere specified or included	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 57.04	Manufactured from chemical products, from products of heading 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 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 58.01 containing more than 10% of weight of silk, provided that the pile is uncut	Manufactured from chemical products, from products of heading 47.01 to 47.06, or 50.01, or from natural textile fibres (excluding rawsilk), man-made staple fibres or textile fibre waste
	(2) Other	Manufactured from chemical products, from products of heading 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 amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufactured from textile yarn
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters of viscose rayon:	
	(1) Impregnated with plastics or rubber	Manufactured from textile yarn
	(2) Other	Manufactured from chemical products, from products of heading 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 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 fibres or textile yarn
59.05	Textile wall coverings	Manufactured from textile yarn
59.06	Rubberised textile fabrics, other than those of heading 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 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
59.09	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
59.10	Transmission or conveyor belts or belting, of	Manufactured from chemical products, from products of

	textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
59.11	Textile products and articles, for technical uses, specified in Note 7 to this Chapter	Manufactured from chemical products, from products of heading 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 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	Manufactured from woven fabrics, felt, nonwovens, knitted or crocheted fabrics or lace of Chapter 50 to 56 or 58 to 60
ex. Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted, excluding products of heading 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 47.01 to 47.06, or 50.01, or from natural textile fibres (excluding 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 47.01 to 47.06, or 50.01, or from natural textile fibres (excluding 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 62.12	Manufactured from textile yarn
ex. Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags, excluding products of heading 63.08 or 63.09	Manufactured from chemical products, from products of heading 47.01 to 47.06, or 50.01, or from natural textile fibres (excluding raw silk), man-made staple fibres or textile fibre waste
63.08	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
Chapter 64	Footwear, gaiters and the like; part of such articles	Manufactured from products of the different tariff heading (excluding heading 64.06) of the products
65.04	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	Manufactured from products other than those of heading 65.02 or 65.04
ex. 65.05	Hats and other headgear, 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:	
	Felt hats and other felt headgear, made from the hat bodies, hoods or plateau of heading 65.01, whether or not lined or trimmed	Manufactured from products other than those of heading 65.01 or 65.05 (felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 65.01, whether or not lined or trimmed)
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufactured from products other than those of heading 66.01, provided that the value of non-originating products used does not exceed 50 % of the value of the products

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 70.03 to 70.05
70.07	Safety glass, consisting of toughened (tempered) or laminated glass	Manufactured from products other than those of heading 70.03 to 70.07
ex.70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18):	
	Cut-worked articles	Manufactured from products of heading 70.13 (only cutwork in which the value of non-originating products used does not exceed 50 % of the value of the products) or manufactured from products other than those of heading 70.13
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufactured from unwrought products of heading 71.01 to 71.04
71.17	Imitation jewellery	Manufactured from products other than those of heading 71.17 excluding chain of metal
72.07	Semi-finished products of iron or non-alloy steel	Manufactured from products other than those of heading 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 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 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 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 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 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 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 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 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 72.07 to 72.16
72.17	Wire of iron or non-alloy steel	Manufactured from products other than those of heading 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 72.18, or from products other than those of heading 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 72.18, or from products other than those

		of heading 72.19 or 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 72.18, or from products other than those of heading 72.21 or 72.22
72.22	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel:	
	(1) Bars and rods	Manufactured from products other than semi-finished products of heading 72.18, or from products other than those of heading 72.21 or 72.22
	(2) Angles, shapes and sections	Manufactured from products other than semi-finished products of heading 72.18, or from products other than those of heading 72.19 to 72.22
72.23	Wire of stainless steel	Manufactured from products other than those of heading 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 semi-finished products of heading 72.24, or from products other than those of heading 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 72.24, or from products other than those of heading 72.25 or 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 72.24, or from products other than those of heading 72.27 or 72.28
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel:	
	(1) Angles, shapes and sections	Manufactured from products other than semi-finished products of heading 72.24, or from products other than those of heading 72.25, 72.26 or 72.28
	(2) Other	Manufactured from products other than semi-finished products of heading 72.24, or from products other than those of heading 72.27 or 72.28
72.29	Wire of other alloy steel	Manufactured from products other than those of heading 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 72.07 to 72.12, 72.16, 72.19, 72.20, 72.22, 72.25, 72.26, 72.28 or 73.01, or from products other than semi-finished products of heading 72.18 or 72.24.
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, bedplates, ties and other material specialized for jointing or fixing rails	Manufactured from products of heading 72.06, or from products of heading 72.18 or 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 other than those of Chapter 72 (excluding heading 72.07, 72.18 and 72.24) or 73
73.05	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of	Manufactured from products other than those of Chapter 72 (excluding heading 72.07, 72.18 and 72.24) or 73

	which exceeds 406.4mm, of iron or steel	
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 other than those of Chapter 72 (excluding heading 72.07, 72.18 and 72.24) or 73
73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated	Manufactured from products other than those of heading 72.17, 72.23, 72.29 or 73.12
73.13	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	Manufactured from products other than those of heading 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 74.01 or 74.02
74.03	Refined copper and copper alloys, unwrought	Manufactured from products other than those of heading 74.01 to 74.03
74.07	Copper bars, rods and profiles	Manufactured from products other than those of heading 74.07 to 74.09
74.08	Copper wire	Manufactured from products other than those of heading 74.07 to 74.09
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm	Manufactured from products other than those of heading 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 0.15 mm	Manufactured from products other than those of heading 74.07 to 74.10
74.11	Copper tubes and pipes	Manufactured from products than those of heading 74.07, 74.09 or 74.11
74.13	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated	Manufactured from products other than those of heading 74.07, excluding profiles of which the maximum cross-sectional dimension does not exceed 6 mm, from products other than those of heading 74.08 or 74.09 of which the maximum cross-sectional dimension does not exceed 6 mm, or from products other than those of heading 74.13
75.02	Unwrought nickel	Manufactured from products other than those of heading 75.01 or 75.02
75.05	Nickel bars, rods, profiles and wire	Manufactured from products other than those of heading 75.05 or 75.06
75.06	Nickel plates, sheets, strip and foil	Manufactured from products other than those of heading 75.05 or 75.06
75.07	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	Manufactured from products other than those of heading 75.05 to 75.07
ex.75.08	Other articles of nickel:	
	Nickel anodes for electroplating including those produced by electrolysis	Manufactured from products other than cathodes of heading 75.01, or from products other than those of heading 75.05 to 75.08
76.04	Aluminium bars, rods and profiles	Manufactured from products other than those of heading 76.04 to 76.06
76.05	Aluminium wire	Manufactured from products other than those of heading 76.04 to 76.06
76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm	Manufactured from products other than those of heading 76.04 or 76.06
76.07	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or	Manufactured from products other than those of heading 76.04 to 76.07

	similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm	
76.08	Aluminium tubes and pipes	Manufactured from products other than those of heading 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 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 76.05 of which the maximum cross-sectional dimension does not exceed 6 mm, or from products other than those of heading 76.14
78.04	Lead plates, sheets, strip and foil; lead powders and flakes	Manufactured from products other than those of heading 78.04, "or" from products other than lead bars, rods, profiles and wire of heading 78.06.
ex.78.06	Other articles of lead:	
	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	Manufactured from products other than those of heading 78.04, or from products other than lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves), lead bars, rods, profiles and wire of heading 78.06
	Lead bars, rods, profiles and wire	Manufactured from products other than those of heading 78.04, or from products other than lead bars, rods, profiles and wire of heading 78.06
79.04	Zinc bars, rods, profiles and wire	Manufactured from products other than those of heading 79.04 or 79.05
79.05	Zinc plates, sheets, strip and foil	Manufactured from products other than those of heading 79.04 or 79.05
ex.79.07	Other articles of zinc:	
	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	Manufactured from products other than those of heading 79.04 or 79.05, or from products other than zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves) of heading 79.07
80.03	Tin bars, rods, profiles and wire	Manufactured from products other than those of heading 80.03, or from products other than tin plates, sheets and strip, of a thickness exceeding 0.2 mm of heading 80.07
ex.80.07	Other articles of tin:	
	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm	Manufactured from products other than those of heading 80.03, or from products other than tin plates, sheets and strip, of a thickness exceeding 0.2 mm of heading 80.07
	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;	Manufactured from products other than those of heading 80.03, or from products other than tin plates, sheets and strip, of a thickness exceeding 0.2 mm, 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 of heading 80.07
	Tin tubes, pipes and tube or pipe fitting (for example, couplings, elbows, sleeves)	Manufactured from products other than those of heading 80.03, or from products other than tin plates, sheets and strip, of a thickness exceeding 0.2 mm, tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves) of heading 80.07
ex. Chapter 81	Other base metals; cermets; articles thereof, excluding products of heading 81.13	Manufactured from products of the different tariff heading (excluding unwrought) of the products
Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and	Manufactured from products provided that the value of non-originating products used of the different tariff heading

	reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	from that of the products does not exceed 40 % of the value of the products, and the value of non-originating products used of the same tariff heading as that of the product does not exceed 5 % of the value of the products
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	Manufactured from products provided that the value of non-originating products used of the different tariff heading from that of the products does not exceed 40 % of the value of the products, and the value of non-originating products used of the same tariff heading as that of the product does not exceed 5 % of the value of the products
ex. Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof, excluding products of heading 90.01 or 90.30	Manufactured from products provided that the value of non-originating products used of the different tariff heading from that of the products does not exceed 40 % of the value of the products, and the value of non-originating products used of the same tariff heading as that of the product does not exceed 5 % of the value of the products
Chapter 93	Arms and ammunition; parts and accessories there	Manufactured from products provided that the value of non-originating products used of the different tariff heading from that of the products does not exceed 40 % of the value of the products, and the value of non-originating products used of the same tariff heading as that of the product does not exceed 5 % of the value of the products
ex. Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings, excluding products of heading 94.04 to 94.06	Manufactured from products of the different tariff heading (excluding heading 94.04) of the products
ex.95.03	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds:	
	Other than wheeled toys; dolls' carriages; dolls representing only human beings	Manufactured from products other than those of heading 85.01, 85.03, 85.04 or 85.26, or from products other than wheeled toys, dolls' carriages, dolls representing only human beings of heading 95.03, provided that the value of non-originating products used does not exceed 50 % of the value of the products
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 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 products of subheading 9603.10; paint rollers, squeegees and mops	Manufactured from products other than those of heading 96.03, provided that the value of non-originating products used does not exceed 50 % of the value of the products
	Hand-operated mechanical floor sweepers, not motorised	Manufactured from products other than hand-operated mechanical floor sweepers, not motorised, of heading 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 96.06, provided that the value of non-originating products used does not exceed 50 % of the value of the products
ex.96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09:	
	Fountain pens, stylograph pens and other pens; pen-holders	Manufactured from products other than those of heading 96.08 excluding pen nibs and nib points
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 96.14 excluding shaped blocks of wood
96.17	Vacuum flasks and other vacuum vessels, complete with cases; parts there of other than glass inners	Manufactured from products other than vacuum flasks and other glass flasks for vacuum vessels of heading 70.20, or from products other than those of products heading 96.17

**Annex 5:
List of products to
which donor country rule
is not applied**



**LIST OF PRODUCTS TO WHICH
DONOR COUNTRY CONTENT RULE IS NOT APPLIED
As of November 2016**

Note: The products to which donor 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	41.01	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	
	41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter	
	41.04	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	
	41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared	
	41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared	
	41.07	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14:	
			Whole hides and skins:
	ex 4107.11		Full grains, unsplit:
			2 Other than parchment-dressed
	ex 4107.12		Grain splits:
			2 Other than parchment-dressed
	ex 4107.19		Other:
			2 Other than parchment-dressed
			Other, including sides:
	ex 4107.91		Full grains, unsplit:
			2 Other than parchment-dressed
	ex 4107.92		Grain splits:
			2 Other than parchment-dressed
	ex 4107.99		Other:
			2 Other than parchment-dressed
	41.12		
ex 4112.00		Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14	
		2 Other than parchment-dressed	
41.13		Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14	
ex 4113.10		Of goats or kids:	
		2 Other than parchment-dressed	
ex 4113.20		Of swine:	
		2 Other than parchment-dressed	
ex 4113.30		Of reptiles:	
		2 Other than parchment-dressed	
ex 4113.90		Other:	

Group Number	Tariff Item Number	Description
		2 Other than parchment-dressed
	41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather:
	4114.20	Patent leather and patent laminated leather; 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 sheeting of plastics, 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, of composition leather or of patent leather
	4202.22	With outer surface of plastic sheeting or of textile materials
	4202.29	Other
		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
		Other:
	4202.91	With outer surface of leather, of composition leather or of patent leather
	4202.92	With outer surface of plastic sheeting or of textile materials
	96.05	
	9605.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning
3	43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading No.43.03
	43.03	Articles of apparel, clothing accessories and other articles of furskin
4	ex Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork:
		Articles of plastic materials
5	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
	ex 6405.90	Other footwear, with uppers other than of leather, composition leather or textile material:
		1 With outer soles of rubber, plastics, leather or composition leather
6	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
	65.05	Hats and other headgears, 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:
	6505.00 (2)	Other than hair-nets
7	95.03	Tricycles, scooter, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-sized ("scale") models and similar recreational models, working or not; puzzles of all kinds

**Annex 6:
List of goods (HS code),
which are exempted from submitting
the certificate of origin**



**LIST OF GOODS (HS CODE), WHICH ARE EXEMPTED FROM SUBMITTING
THE CERTIFICATE OF ORIGIN**

04.10	06.04	07.06	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
15.17※	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	28.31	28.32	28.34	28.35	28.37	28.39
28.41	28.42	28.47	28.50	28.52※	28.53	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	48.16	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	69.11	69.12	69.13	71.14	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	95.03※	95.04	95.05	95.06	95.07	96.02
96.04	96.07	96.13	96.15	96.16		

As for the above goods marked “※”, only the following goods are exempted from submitting the Certificate of Origin.

- 1517.90-1- (1) and 1517.90-2- (1) out of 15.17
- Goods other than mercury carbides or organo-inorganic compounds out of 28.52
- Goods other than hats of felt out of 65.05
- 7907.00-2 out of 79.07
- 8007.00-4 out of 80.07
- 9503.00-1 out of 95.03

You will need submission of the certificate of origin for the following goods originating from Least-Developed Countries out of the above goods marked “◎”.

0709.30-000	0709.51-000	0709.59-020	0709.59-090	0709.60-010
0709.60-090	0709.99-100	0709.92-000	0709.93-000	0709.99-200
0802.31-000	0802.32-000	0802.41-000	0802.42-000	0802.70-000
0802.90-900	0804.30-010	0807.11-000	0807.19-000	0902.10-000
0902.20-200	0902.30-090	0902.40-220	0910.11-100	0910.12-100
1211.40-000	1211.90-600			

You will need submission of the certificate of origin for the above goods in the following cases:

1. Paragraph 2, Article 26, Paragraph 1 Article 30 of the Cabinet Order for Enforcement of the Temporary Tariff Measures Law is applicable (materials originating from Japan is used)
2. Paragraph 3, Article 26, Paragraph 3 Article 30 of the Cabinet Order for Enforcement of the Temporary Tariff Measures Law is applicable (cumulative processing)
3. Goods is imported via third countries from a country of origin (excluding if the document specified in Paragraph 3, Article 31 of the Cabinet Order for Enforcement of the Temporary Tariff Measures Law)

Annex 7: Certificate of materials imported from Japan



CERTIFICATE OF MATERIALS IMPORTED FROM JAPAN

1. Goods consigned from (Exporter's business name, address, country)		Reference No			
2. Goods consigned to (Consignee's name, address, country)		<p style="text-align: center;">GENERALISED SYSTEM OF PREFERENCES CERTIFICATE OF ORIGIN (Combined declaration and certificate)</p> <p style="text-align: center;">FORM A</p> <p>Issued in _____ (country)</p> <p style="text-align: right;">See Notes overleaf</p>			
3. Means of transport and route (as far as known)		4. For official use			
5. Item number	6. Marks and number 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.		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 of authorized signatory			
_____ Place and date, signature and stamp of certifying authority					

NOTES (2004)

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

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

II. General conditions

To qualify for preferences, products must:

- (a) fall within a description of products eligible for preferences 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 country of destination or sufficiently worked or processed to fulfil the requirements of that country's origin rules.

- (a) Products wholly obtained: for export to all countries listed in Section I, enter the letter "P" in box 8 (for Australia and New Zealand Box 8 may be left blank)
- (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 processing in more than one eligible least developed country, enter letter "G" in Box 8; otherwise "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 product (example "W" 96.18).
 4. Bulgaria and the 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.

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 (Ref. No. _____)</p>			
<p>Issued in _____ (country)</p>			
Export Goods		Materials imported from Japan	
Description	Quantity	Description	Quantity
<p>Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</p>		<p>Declaration by the exporter The undersigned hereby declares that the above details are correct.</p>	
<p>_____ Place and date, signature and stamp of certifying authority</p>		<p>_____ Place and date, signature of authorized signatory</p>	

Annex to Certificate of Origin				Ref. No. _____			
<p>CUMULATIVE WORKING/PROCESSING CERTIFICATE (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 certified, 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 issuing 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>			

- Note: 1. The paper used for the Certificate should be of good quality weighing not less than 25 grammes per square metre and measures 210 × 297 mm.
2. The Certificate may be made out in English or French.



NATIONS UNIES